

MALAM MADORI

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



20
24

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

MALAM MADORI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



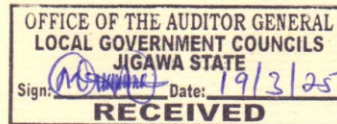
MALAM MADORI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

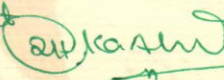
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19/03/2025

Office of the Auditor General,
Director Local Government Audit,
Dutse, Jigawa State.



DDSA
Pls treat  AG 19/3/25

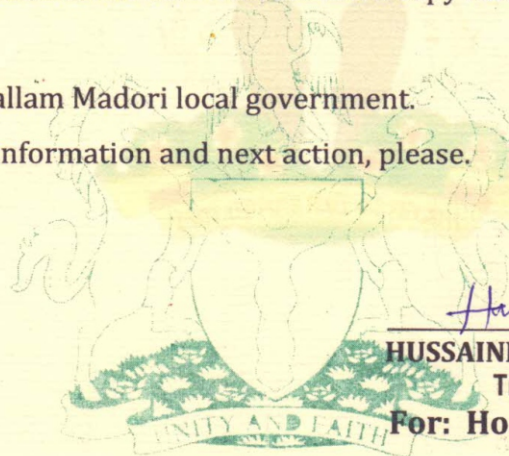
FORWARDING OF ANNUAL ACCOUNT FOR YEAR, 2024
IN RESPECT OF MALLAM MADORI LOCAL GOVERNMENT

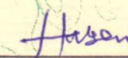
I wish to write and submit herewith attached copy Annual Account of the Year
, 2024

In respect of Mallam Madori local government.

Above for your information and next action, please.

Best regards




HUSSAINI MUHAMMAD
Treasurer
For: Hon. Chairman



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



HON. SALISU SANI GBS
ALGON Treasurer
Executive Chairman
Malam Madori Local Government Council



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



MALLAM MADORI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

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Ref. No. MLG/ADM/FIN/82/VOL.II/138

19th March, 2025

The Auditor General,
Local Government Audit,
Jigawa State.

RESPONSIBILITY STATEMENT

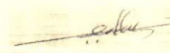
These Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

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

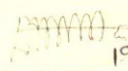
To fulfil these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances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

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


Hussaini Mohammad
Treasurer

19/3/2025


Hon. Salisu Sani Muhd
Executive Chairman

19/3/2025



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



MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

MALAM MADORI 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 A	N B (C+D)	N C	N D	N E (B-A)
	REVENUE						
2,008,141,183.18	Government Share of FAAC (Statutory Revenue)	1	1,999,538,646.80	2,770,000,000.00	0.00	2,770,000,000.00	770,461,353.20
1,142,628,712.09	Government Share of VAT	2	2,208,785,594.41	1,400,000,000.00	0.00	1,400,000,000.00	(808,785,594.41)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
13,434,125.27	Non Tax Revenue	4	18,116,006.25	28,260,000.00	0.00	28,260,000.00	10,143,993.75
160,965,208.30	Transfer from Other Government Entities	5	427,387,338.60	2,000,000.00	0.00	2,000,000.00	(425,387,338.60)
3,325,169,228.84	Total Revenue (a)		4,653,827,586.06	4,200,460,000.00	0.00	4,200,460,000.00	(453,367,586.06)
	EXPENDITURE						
1,567,229,771.75	Salaries & Wages	6	1,649,927,595.80	1,716,592,782.00	0.00	1,716,592,782.00	66,665,186.20
98,287,927.05	Social Benefit	7	99,255,957.64	120,200,000.00	0.00	120,200,000.00	20,944,042.36
725,465,688.53	Overhead Cost	8	936,187,566.79	1,276,330,736.92	578,855,526.92	697,475,210.00	340,143,170.13
0.00	Other over Head Cost			0.00			0.00
528,257,319.02	Grants & Contributions	9	1,196,054,392.03	650,000,000.00	130,000,000.00	520,000,000.00	(546,054,392.03)
215,396,265.00	Transfer to other Govt Agencies	10	451,534,719.28	308,206,000.00	11,000,000.00	297,206,000.00	(143,328,719.28)
	Depreciation		145,991,658.34	0.00			(145,991,658.34)
3,134,636,971.35	Total Expenditure (b)		4,478,951,889.88	4,071,329,518.92	719,855,526.92	3,351,473,992.00	(407,622,370.96)
190,532,257.49	Surplus/ (Deficits) for the period from operating activities C = (A-B)		174,815,696.18		497,550,000.38	700,473,911.00	
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/ (Expenses) (D)		0.00				
190,532,257.49	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		174,815,696.18				
	Minority Interest Share of Surplus/ (Deficits) (f)						
190,532,257.49	Net Surplus/ (Deficits) for the period G=(E-F)		174,815,696.18				

The accompanying notes form part of these statements



HUSSAINI MUHAMMAD

Treasurer

Malam Madori Local Government, Jigawa State



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

MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024	2024	2023	2023
ASSETS		N	N	N	N
Current Assets					
Cash and Cash Equivalents	14	13,473,658.82		1,974,636.26	
Receivables	15	7,879,344.44		7,879,344.44	
Prepayments					
Inventories					
Total Current Assets	A		21,353,003.26		9,853,980.70
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	4,361,055,680.00		4,507,047,338.34	
Intangible Assets					
Total Non Current Assets	B		4,361,055,680.00		4,507,047,338.34
Total Assets	C = A + B		4,382,408,683.26		4,516,901,319.04
LIABILITIES:-					
Current Liabilities					
Deposits	17	11,042,707.00		11,042,707.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities	D		11,042,707.00		11,042,707.00
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	31,008,551.55		31,008,551.55	
Total Non Current Liabilities	E		31,008,551.55		31,008,551.55
Total Liabilities	F = D + E		42,051,258.55		42,051,258.55
Net Assets:	G = C - F		4,340,357,424.71		4,474,850,060.49
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	4,197,679,006.38		4,321,815,363.78	0.00
Accumulated Surplus/(Deficits)	20	142,678,418.33		153,034,696.71	0.00
Minority Interes				4,340,357,424.71	
Total Net Assets/Equity:	H = G		4,340,357,424.71		4,474,850,060.49

The accompanying notes form part of these statements


 10/12/2025

HUSSAINI MUHAMMAD

Treasurer

Malam Madori Local Government, Jigawa State



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

MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTION	NOTES	2024	2024	2023	2023
		N	N	N	N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	1,999,538,646.80		2,008,141,183.00	
Government Share of VAT	2.00	2,208,785,594.41		1,142,628,712.00	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	18,116,006.25		13,434,125.00	
Transfer from Other Government Entities	5.00	427,387,338.60		160,965,208.00	
Total Inflow from operating Activities (A)			4,653,827,586.06		3,325,169,228.00
Outflows					
Salaries & Wages	6.00	1,649,927,595.80		1,567,229,772.00	
Social Benefits	7.00	99,255,957.64		98,287,927.00	
Overhead Cost	8.00	936,187,566.79		725,465,688.00	
Grants & Contributions	9.00	1,196,054,392.03		528,257,319.00	
Other Over Head Cost					
Transfer to other government Entities	10.00	451,534,719.28		215,396,265.00	
Finance Cost					
Total Outflow from Operating Activities (B)			4,332,960,231.54		3,134,636,971.00
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			320,867,354.52		190,532,257.00
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11.00	(309,368,331.96)		(185,231,974.00)	
Net Cash Flow from Investing Activities		0.00	(309,368,331.96)		
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12.00	0.00		66,838.56	
Repayment of Borrowings (other non Current liabilities)	13.00	0.00		(3,487,505.01)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			0.00		3,420,666.89
Net Cash Flow From All Activities		0.00	11,499,022.56		1,879,616.04
Cash & Its Equivalent as at 1st January, 2024			1,974,636.26		95,020.22
Cash & Its Equivalent as at 31st December, 2024			13,473,658.82		1,974,636.26
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			174,875,696.18		190,532,257.29
Add Back Non-Cash Movement Items:					
Depreciation			145,991,658.34		
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in recievables				66,838.56	
Net Movement in Payables				3,487,505.45	
Net Cash Flow from Operating Activities			0.00		3,420,666.89
Add (less) Items Classified as Investing Activities					
Purchase of PPE		309,368,331.96		185,231,974.56	
Total Items Classified as Investing Activities			(309,368,331.96)		185,231,974.56
Net Cash Flow From All (Operating) Activities			11,499,022.56		1,879,616.04
Cash & it's Equivalent as at 1 January,2024			1,974,636.26		95,020.22
Cash & it's Equivalent as at 31 December,2024			13,473,658.82		1,974,636.26

The accompanying notes form part of these statements

HUSSAINI MUHAMMAD
Treasurer

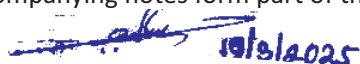
Malam Madori Local Government, Jigawa State



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

MALAM MADORI 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	4,507,047,338.34	0.00	(32,197,277.85)	4,474,850,060.49
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	4,507,047,338.34	0.00	(32,197,277.85)	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 d in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	174,875,696.18	174,875,696.18
Balance at 31December 2023	4,507,047,338.34	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(309,368,331.96)	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	4,197,679,006.38	0.00	142,678,418.33	4,340,357,424.71

The accompanying notes form part of these statements


19/12/2025

HUSSAINI MUHAMMAD

Treasurer

Malam Madori Local Government, Jigawa State



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

MALAM MADORI 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
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,008,141,183.18	Government Share of FAAC (Statutory Revenue)	1	1,999,538,646.80	2,770,000,000.00	0.00	2,770,000,000.00	770,461,353.20
1,142,628,712.09	Government Share of VAT	2	2,208,785,594.41	1,400,000,000.00	0.00	1,400,000,000.00	(808,785,594.41)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
13,434,125.27	Non Tax Revenue	4	18,116,006.25	28,260,000.00	0.00	28,260,000.00	10,143,993.75
160,965,208.30	Transfer from Other Government Entities	5	427,387,338.60	2,000,000.00	0.00	2,000,000.00	(425,387,338.60)
3,325,169,228.84	Total Revenue (a)		4,653,827,586.06	4,200,460,000.00	0.00	4,200,460,000.00	(453,367,586.06)
							0.00
	EXPENDITURE						0.00
1,567,229,771.75	Salaries & Wages	6	1,649,927,595.80	1,716,592,782.00	0.00	1,716,592,782.00	66,665,186.20
98,287,927.05	Social Benefit	7	99,255,957.64	120,200,000.00	0.00	120,200,000.00	20,944,042.36
725,465,688.53	Overhead Cost	8	936,187,566.79	1,276,330,736.92	578,855,526.92	697,475,210.00	340,143,170.13
0.00	Other over Head Cost			0.00			0.00
528,257,319.02	Grants & Contributions	9	1,196,054,392.03	650,000,000.00	130,000,000.00	520,000,000.00	(546,054,392.03)
215,396,265.00	Transfer to other Govt Agencies	10	451,534,719.28	308,206,000.00	11,000,000.00	297,206,000.00	(143,328,719.28)
	Depreciation			0.00			0.00
3,134,636,971.35	Total Expenditure (b)		4,332,960,231.54	4,071,329,518.92	719,855,526.92	3,351,473,992.00	(261,630,712.62)
							0.00
309,368,331.96	CAPITAL EXPENDITURE						0.00
	ADMINISTRATIVE SECTOR		309,368,331.96	575,675,442.00	0.00	575,675,442.00	266,307,110.04
	ECONOMIC SECTOR		0.00	124,798,469.00	0.00	124,798,469.00	124,798,469.00
	SOCIAL SECTOR		0.00	0.00	0.00	0.00	0.00
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (c)		309,368,331.96	1,198,023,911.38	497,550,000.38	700,473,911.00	888,655,579.42

The accompanying notes form part of these statements



HUSSAINI MUHAMMAD

Treasurer

Malam Madori Local Government, Jigawa State



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

MALAM MADORI 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
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	STATUTORY ALLOCATION	496,326,954.71	1,090,276,365.00	593,949,410.29	1,106,265,105.17
	SHARE OF EXCHANGE	1,159,179,978.37	360,000,000.00	(799,179,978.37)	350,332,519.36
	SHARE OF NON OIL REVENUE	34,778,915.92		(34,778,915.92)	87,200,508.47
	FOREX EQUALIZATION		1,019,723,635.00	1,019,723,635.00	34,292,011.10
	E-MONEY	71,113,115.65	300,000,000.00	228,886,884.35	93,558,266.97
	SOLID MINERALS	25,938,801.13		(25,938,801.13)	69,007,107.72
	ECOLOGICAL			0.00	267,485,664.39
	SURE-P			0.00	
	INFLOW	212,200,881.02		(212,200,881.02)	
	TOTAL	1,999,538,646.80	2,770,000,000.00	770,461,353.20	2,008,141,183.18

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)										
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	SOLID MINERALS	SURE-P	INFLOW	TOTAL
JANUARY	76,463,069.86	61,033,305.00			6,528,067.91					144,024,442.77
FEBRUARY	95,401,160.49	56,932,199.70			5,778,204.73					158,111,564.92
MARCH	3,235,565.33	122,559,546.73			5,450,610.59					131,245,722.65
APRIL	58,959,526.23	58,508,224.58			5,317,330.50					122,785,081.31
MAY	49,359,724.77	90,486,353.50			6,496,573.69				133,141,415.78	279,484,067.74
JUNE	26,852,086.85	102,557,146.97			5,454,554.10					134,863,787.92
JULY	21,544,895.24	98,815,021.61			5,654,626.50					126,014,543.35
AUGUST	25,767,482.85	121,523,887.56			6,769,043.28		2,752,857.18		79,059,465.24	235,872,736.11
SEPTEMBER	31,523,901.74	97,252,496.96			5,397,405.46					134,173,804.16
OCTOBER	18,941,785.72	96,174,532.15	34,778,915.92		6,639,363.46					156,534,597.25
NOVEMBER	10,951,344.26	114,233,110.73			6,185,754.80		23,185,943.95			154,556,153.74
DECEMBER	77,326,411.37	139,104,152.88			5,441,580.63					221,872,144.88
TOTAL	496,326,954.71	1,159,179,978.37	34,778,915.92		71,113,115.65		25,938,801.13		212,200,881.02	1,999,538,646.80

NOTE	VALUE ADDED TAX	BUDGET (₦)	AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	1,400,000,000.00	2,208,785,594.41	2,208,785,594.41

2a	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	164,433,959.79	0.00	164,433,959.79	87,364,423.00		87,364,423.00
	FEBRUARY	140,839,364.03	0.00	140,839,364.03	85,934,578.00		85,934,578.00
	MARCH	151,661,357.35	0.00	151,661,357.35	8,459,571.00		8,459,571.00
	APRIL	184,631,950.63	0.00	184,631,950.63	74,756,044.00		74,756,044.00
	MAY	169,537,478.78	0.00	169,537,478.78	73,524,861.00		73,524,861.00
	JUNE	168,694,326.56	0.00	168,694,326.56	94,299,498.00		94,299,498.00
	JULY	185,026,982.96	0.00	185,026,982.96	96,583,411.00		96,583,411.00
	AUGUST	210,044,927.55	0.00	210,044,927.55	97,960,969.00		97,960,969.00
	SEPTEMBER	190,312,693.69	0.00	190,312,693.69	113,983,063.00		113,983,063.00
	OCTOBER	196,131,210.91	0.00	196,131,210.91	103,616,012.00		103,616,012.00
	NOVEMBER	231,646,913.94	0.00	231,646,913.94	114,267,052.00		114,267,052.00
	DECEMBER	215,824,428.22	0.00	215,824,428.22	119,879,230.00		119,879,230.00
	TOTAL	2,208,785,594.41	0.00	2,208,785,594.41	1,142,628,712.00		1,142,628,712.00



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

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
3	Personal Income Tax	0.00	200,000.00	200,000.00	0.00
	TOTAL	0.00	200,000.00	0.00	0.00
NOTE	NON - TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
4	Non tax Revenue				
	LICENCES	0.00	2,960,000.00	2,960,000.00	2,203,000.00
	FEES	15,733,466.25	14,770,000.00	(963,466.25)	5,752,575.02
	FINES	0.00	0.00	0.00	980,000.00
	SALES	0.00	500,000.00	500,000.00	3,543,550.25
	EARNINGS	1,882,540.00	6,400,000.00	4,517,460.00	955,000.00
	SALES/RENT	0.00	1,500,000.00	1,500,000.00	0.00
	REPAYMENT	500,000.00	1,800,000.00	1,300,000.00	955,000.00
	INVESTMENT INCOME	0.00	300,000.00	300,000.00	0.00
	INTEREST EARNED	0.00	30,000.00	30,000.00	0.00
	TOTAL	18,116,006.25	28,260,000.00	10,143,993.75	13,434,125.27



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

NOTE	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
4a	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	0.00	150,000.00	150,000.00	0.00
	Cattle Dealers License	0.00	100,000.00	100,000.00	0.00
	Cinematography/ Photo studio License	0.00	100,000.00	100,000.00	0.00
	Dried Fish & Meat licenses	0.00	20,000.00	20,000.00	0.00
	Hawkers permits	0.00	50,000.00	50,000.00	0.00
	produce buying licenses/Corn Granding	0.00	100,000.00	100,000.00	0.00
	Tractor Hiring services	5,170,000.00	0.00	(5,170,000.00)	0.00
	Trade / Kiosk permit License	0.00	20,000.00	20,000.00	0.00
	Food & Water processing Licenses/Rice Mill	0.00	50,000.00	50,000.00	0.00
	Communication Equipment Inst. Permits	0.00	2,000,000.00	2,000,000.00	0.00
	Public Conveniences Licenses fees	0.00	150,000.00	150,000.00	0.00
	Auto Spare Parts	0.00	50,000.00	50,000.00	0.00
	Building Material / Block Making Licenses	0.00	20,000.00	20,000.00	0.00
	Welding Machine License	0.00	50,000.00	50,000.00	0.00
	Sewing / Tailoring Service	0.00	50,000.00	50,000.00	0.00
	Sand dredging licence	2,000,000.00		(2,000,000.00)	0.00
	Barning Salon / Boutque	0.00	50,000.00	50,000.00	0.00
	TOTAL	7,170,000.00	2,960,000.00	(4,210,000.00)	0.00
	FEES				
	Tender Fees	8,077,966.25	7,000,000.00	(1,077,966.25)	0.00
	Birth / Death Registration	485,500.00	2,000,000.00	1,514,500.00	0.00
	Busineses / Petty Trade Operating Fees	0.00	190,000.00	190,000.00	0.00
	Motor vehicle Tax & Motorcylce Achaba Reg.fees	0.00	200,000.00	200,000.00	0.00
	Marriage / Divoce Fees	0.00	500,000.00	500,000.00	0.00
	Enviromental Impact Assessment Fees	0.00	10,000.00	10,000.00	0.00
	Survey Planing fees	0.00	100,000.00	100,000.00	0.00
	Change of Ownership fees	0.00	50,000.00	50,000.00	0.00
	Timber & Forest fees	0.00	50,000.00	50,000.00	0.00
	Workshop Blachsmith fees	0.00	50,000.00	50,000.00	0.00
	Certificate of Ocupancy	0.00	500,000.00	500,000.00	0.00
	Auto Machine / Car Wash Registration fees	0.00	50,000.00	50,000.00	0.00
	Slaughter Stock fees	0.00	50,000.00	50,000.00	0.00
	Business Centre Operations	0.00	20,000.00	20,000.00	0.00
	Cotractors Registration Fees	0.00	1,000,000.00	1,000,000.00	0.00
	Sand dredging licence	2,000,000.00	3,000,000.00	1,000,000.00	0.00
	TOTAL	8,563,466.25	14,770,000.00	6,206,533.75	0.00



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

	FINES				
	Fines	0.00	0.00	0.00	0.00
	SALES			-	0.00
	Sales of Stores /Scraps/ Unserviceable Items	0.00	500,000.00	500,000.00	0.00
	TOTAL	0.00	500,000.00	0.00	0.00
	EARNINGS				
	Earning from Market	685,000.00	2,000,000.00	1,315,000.00	0.00
	Earning from Motor Park	304,290.00	1,000,000.00	695,710.00	0.00
	Earning from Comm, Activ, shop & shopping centre	0.00	1,000,000.00	1,000,000.00	0.00
	Airport / Hajj Operation	0.00	400,000.00	400,000.00	0.00
	Earning from Cattle Market	893,250.00	2,000,000.00	1,106,750.00	0.00
	TOTAL	1,882,540.00	6,400,000.00	4,517,460.00	0.00
	SALES/RENT				
	Rent on government Building unclaimed DEP	500,000.00	1,000,000.00	500,000.00	0.00
	Rent on Government properties	0.00	500,000.00	500,000.00	0.00
	TOTAL	500,000.00	1,500,000.00	1,000,000.00	0.00
	REPAYMENT GENERAL				
	Repayment of Motorcycle loan	0.00	200,000.00	200,000.00	0.00
	Repayment of Bicycle loan	0.00	100,000.00	100,000.00	0.00
	Refund of Over payment	0.00	500,000.00	500,000.00	0.00
	Un claimed Deposit	0.00	1,000,000.00	1,000,000.00	0.00
	TOTAL	0.00	1,800,000.00	1,800,000.00	0.00
	INVESTMENT INCOME	0.00		-	0.00
	Dividend Received	0.00	300,000.00	300,000.00	0.00
	TOTAL	0.00	300,000.00	300,000.00	0.00
	INTEREST EARNED	0.00		-	0.00
	Motor Vehicle Bicycle advances	0.00	30,000.00	30,000.00	0.00
	TOTAL	0.00	30,000.00	30,000.00	0.00
	GRAND TOTAL	18,116,006.25	28,260,000.00	28,260,000.00	10,143,993.75



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

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	425,411,832.00	0.00	(425,411,832.00)	158,989,701.70
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Govt. Entities	427,387,338.60	2,000,000.00	(425,387,338.60)	160,965,208.30

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
2	JANUARY	10,000,000.00	0.00	(10,000,000.00)	0.00
3	FEBRUARY	60,346,875.00	0.00	(60,346,875.00)	7,000,000.00
4	MARCH	68,091,897.80	0.00	(68,091,897.80)	28,330,437.82
5	APRIL	0.00	0.00	0.00	28,216,757.00
6	MAY	51,900,000.00	0.00	(51,900,000.00)	33,297,031.00
7	JUNE	78,823,381.18	0.00	(78,823,381.18)	8,000,000.00
8	JULY	49,377,688.77	0.00	(49,377,688.77)	11,396,535.95
9	AUGUST	25,000,000.00	0.00	(25,000,000.00)	0.00
10	SEPTEMBER	28,871,989.25	0.00	(28,871,989.25)	0.00
11	OCTOBER	10,500,000.00	0.00	(10,500,000.00)	21,149,604.00
12	NOVEMBER	21,500,000.00	0.00	(21,500,000.00)	21,599,334.00
13	DECEMBER	21,000,000.00	0.00	(21,000,000.00)	0.00
	TOTAL	425,411,832.00	0.00	(425,411,832.00)	158,989,701.70



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

NOTE	SALARY & WAGES				
6	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	40,257,759.00	42,539,179.00	2,281,420.00	33,167,771.34
	Legislative Council	14,521,162.00	29,400,220.00	14,879,058.00	22,400,220.00
	Administrative and General services	55,094,670.90	68,477,782.00	13,383,111.10	48,516,288.00
	SUB-TOTAL	109,873,591.90	140,417,181.00	30,543,589.10	104,084,279.74
	ECONOMIC SECTOR			0.00	
	Agriculture Section	5,812,017.24	6,331,338.00	519,320.76	4,900,946.04
	Forestry Section	10,835,004.20	12,732,706.00	1,897,701.80	10,346,490.16
	Livestock Section (Veterinary)	13,206,735.78	21,020,872.00	7,814,136.22	19,017,053.64
	Treasury Account Section	47,041,166.38	57,506,184.00	10,465,017.62	33,405,840.36
	Internal Audit	4,428,461.03	4,964,988.00	536,526.97	4,632,401.04
	Planning, Research & Statistics Department	15,043,875.12	16,491,267.00	1,447,391.88	17,488,992.48
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	1,197,432.24	2,313,880.00	1,116,447.76	3,961,038.60
	Road & Communication Section	1,986,079.17	1,910,308.00	(75,771.17)	2,551,177.44
	Mechanical Section	10,708,455.08	9,853,140.00	(855,315.08)	10,346,730.16
	Electrical Section	4,069,096.67	4,229,953.00	160,856.33	5,001,650.40
	Land & Survey Section	3,652,408.18	4,122,820.00	470,411.82	4,095,311.16
	Building Section	3,529,007.55	3,925,892.00	396,884.45	4,196,015.00
	SUB-TOTAL	121,509,738.64	145,403,348.00	23,893,609.36	120,003,646.48
	SOCIAL SECTOR			0.00	
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	59,065,250.25	43,661,616.00	(15,403,634.25)	102,283,030.06
	Education (Teaching Staff)	1,010,480,459.54	1,111,127,514.00	100,647,054.46	895,629,591.48
	Adult Education			0.00	
	Other Education			0.00	32,193,123.11
	Preventive (Water, Sanitation and Hygiene)	32,127,087.99	38,169,240.00	6,042,152.01	255,630,776.44
	Curative	267,773,108.07	184,190,025.00	(83,583,083.07)	1,060,752,708.00
	Rural Water Supply	8,580,715.73	9,939,972.00	1,359,256.27	0.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	13,041,012.85	14,183,616.00	1,142,603.15	5,102,354.76
	Information, Youth, Sport & Culture	4,974,289.70	5,328,692.00	354,402.30	13,704,416.84
	Social Welfare Section	16,720,779.75	18,346,492.00	1,625,712.25	6,243,911.28
	Trade Section and Cooperatives	5,781,561.38	5,825,086.00	43,524.62	0.00
	SUB-TOTAL	1,418,544,265.26	1,430,772,253.00	12,227,987.74	1,343,141,845.53
	GRAND TOTAL	1,649,927,595.80	1,716,592,782.00	66,665,186.20	1,567,229,771.75
NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	11,232,443.91	30,000,000.00	18,767,556.09	42,813,313.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	60,439,196.28	80,000,000.00	19,560,803.72	44,740,931.05
	CONTRIBUTION TO PENSION FOR PHC STAFF	27,584,317.45	10,200,000.00	(17,384,317.45)	10,733,683.00
	TOTAL	99,255,957.64	120,200,000.00	20,944,042.36	98,287,927.05



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

MALAM MADORI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	INITIAL & SUPPLEMENTARY	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	31,224,375.00	48,000,000.00	16,775,625.00	24,287,176.00
	Legislative Council	20,050,000.00	33,000,000.00	12,950,000.00	32,196,598.00
	Administrative and General services	103,607,581.21	210,700,000.00	107,092,418.79	100,770,686.00
	SUB-TOTAL	154,881,956.21	291,700,000.00	136,818,043.79	157,254,460.00
	ECONOMIC SECTOR			0.00	
	Agriculture Section	6,599,000.00	6,500,000.00	(99,000.00)	1,600,000.00
	Forestry Section	2,500,000.00		(2,500,000.00)	630,000.00
	Livestock Section (Vetrinary)	3,950,000.00		(3,950,000.00)	950,000.00
	Treasury Account Section	15,062,519.40	210,000,000.00	194,937,480.60	242,530,575.00
	Internal Audit	0.00	1,500,000.00	1,500,000.00	
	Planning, Research & Statistics Department	12,638,000.00	11,000,000.00	(1,638,000.00)	4,030,000.00
	Monitoring & Evaluation			0.00	
	Statistics			0.00	
	Treasury Revenue Section	990,000.00	9,000,000.00	8,010,000.00	1,828,342.00
	Road & Communication Section	1,850,000.00	2,000,000.00	150,000.00	1,642,950.00
	Mechanical Section	13,414,500.00	11,000,000.00	(2,414,500.00)	5,734,025.00
	Electrical Section	9,924,500.00	9,300,000.00	(624,500.00)	3,919,000.00
	Land & Survey Section	1,300,000.00	1,000,000.00	(300,000.00)	2,700,000.00
	Building Section	4,308,400.00	1,500,000.00	(2,808,400.00)	6,060,591.00
	SUB-TOTAL	72,536,919.40	262,800,000.00	190,263,080.60	271,625,483.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority				
	Education (Non-Teaching Staff)	16,211,000.00	48,000,000.00	31,789,000.00	9,945,000.00
	Education (Teaching Staff)			0.00	
	Adult Education			0.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	149,790,000.00	24,500,000.00	(125,290,000.00)	7,603,120.00
	Curative	96,884,726.48	71,000,000.00	(25,884,726.48)	33,973,972.00
	Rural Water Supply	11,400,000.00	11,400,000.00	0.00	1,784,600.00
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	17,841,437.60	18,400,000.00	558,562.40	3,351,000.00
	Information, Youth, Sport & Culture	11,677,000.00	2,000,000.00	(9,677,000.00)	3,724,000.00
	Social Welfare Section	17,952,000.00	5,629,316.00	(12,322,684.00)	19,688,872.00
	Trade Section and Cooperatives	0.00	2,200,000.00	2,200,000.00	514,000.00
	SUB-TOTAL	321,756,164.08	183,129,316.00	(138,626,848.08)	80,584,564.00
	Over Head From Capital Receipt	387,012,527.10	538,701,420.92	151,688,893.82	
	GRAND TOTAL	549,175,039.69	737,629,316.00	188,454,276.31	
	TOTAL	936,187,566.79	1,276,330,736.92	340,143,170.13	509,464,507.00



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

NOTE 8:	OVERHEAD COST FROM CAPITAL RECEIPTS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Payment of outstanding liabilities	230,000.00	10,000,000.00	9,770,000.00	0.00
	Purchase of additional furnitures to local government secretariat	3,000,000.00	3,000,000.00	0.00	0.00
	Purchase of the Hisbah vehicle	60,000,000.00	106,393,395.00	46,393,395.00	0.00
	Renovation of local government secretariat	14,590,156.30	20,000,000.00	5,409,843.70	0.00
	External work at guest house Dutse	25,288,000.00		(25,288,000.00)	0.00
	Renovation of duplex house	22,480,000.00	10,000,000.00	(12,480,000.00)	0.00
	SUB-TOTAL	125,588,156.30	149,393,395.00	23,805,238.70	0.00
					0.00
	ECOECONOMIC SECTOR				0.00
	Purchase of 10 Number motorcycle	31,043,750.00		(31,043,750.00)	0.00
	Loan repayment	68,331,336.50	79,852,499.00	11,521,162.50	0.00
	Demarcation of Grazing Reserves and Cattle routes		5,000,000.00	5,000,000.00	0.00
	Road side tree planting	3,500,000.00	4,000,000.00	500,000.00	0.00
	Demarcation of grazing reserves/cattle routes	5,000,000.00	2,000,000.00	(3,000,000.00)	0.00
				0.00	0.00
	Erosion control	49,886,610.30	40,000,000.00	(9,886,610.30)	0.00
	Contribution for the Purchase of Hilux to Zonal L. G. Inspector		20,000,000.00	20,000,000.00	0.00
	Land Compensation		5,000,000.00	5,000,000.00	0.00
	Renovation of LEA Office		20,000,000.00	20,000,000.00	0.00
	Renovation of New Staff Quarters situated at Malam Madori		5,000,000.00	5,000,000.00	0.00
	Transportation of Grains to MMR, GBS, Shayya, Makaddari, Arki, Fateka, Mai Rakumi, Tagwaro, Toni Kutara and Dunari		3,000,000.00	3,000,000.00	0.00
	Goat Breeding (Women Empowerment)		1,000,000.00	1,000,000.00	0.00
	SUB-TOTAL	157,761,696.80	184,852,499.00	27,090,802.20	0.00
					0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase and transportation of fertilizer	8,350,000.00	5,000,000.00	(3,350,000.00)	0.00
	Purchase of grains palliative	51,688,000.00	25,000,000.00	(26,688,000.00)	0.00
	Transportation of grains	4,900,000.00		(4,900,000.00)	0.00
	Purchase of Hand Pumps materials		20,000,000.00	20,000,000.00	0.00
	Assistance to community development	18,370,970.00	10,000,000.00	(8,370,970.00)	0.00
	Social security intervention program (empowerment)	4,203,704.00	10,000,000.00	5,796,296.00	0.00
	Purchase of relief materials	16,150,000.00	20,000,000.00	3,850,000.00	0.00
	Provision of Water Supply at in the upgraded Basic Primary Health Office		2,000,000.00	2,000,000.00	0.00
	Conversion from motorised Borehole to Solar at Akurya, Kamfala, Agin, Dimfidiwa, Shirinya, K/Dila Babba, G/Gabas Tsohuwa, Dunari, Dakido, Chiromari.		10,000,000.00	10,000,000.00	0.00
	Conversion of Hand Pump to Solar at 11wards (1No. Per each ward).		25,000,000.00	25,000,000.00	0.00
	Provision of Water Supply at Corpers' Lodge		2,000,000.00	2,000,000.00	0.00
	Purchase of Chemicals for Fumigation of insecticides across the LG		4,000,000.00	4,000,000.00	0.00
	Purchase of Hospital Drugs and equipment		30,000,000.00	30,000,000.00	0.00
	Renovation of garun Gabas juma'a mosque		15,000,000.00	15,000,000.00	0.00
	Purchase of proof safety and combined drwer		26,455,526.92	26,455,526.92	0.00
	SUB-TOTAL	103,662,674.00	204,455,526.92	100,792,852.92	0.00
	TOTAL	387,012,527.10	538,701,420.92	151,688,893.82	0.00



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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9	1% TRAINING FUND	70,177,429.31	30,000,000.00	(40,177,429.31)	26,056,484.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	70,177,429.31	30,000,000.00	(40,177,429.31)	26,056,484.00
	2% Sule Lamido University Kafin Hausa	92,652,792.64	50,000,000.00	(42,652,792.64)	58,810,529.50
	Contribution to State & LG Joint Projects & Programmes	538,371,229.75	150,000,000.00	(388,371,229.75)	290,539,167.00
	5% EMIRATE	222,434,650.58	130,000,000.00	(92,434,650.58)	126,794,653.87
	Stabilization	202,240,860.44	130,000,000.00	(72,240,860.44)	0.00
	TOTAL	1,196,054,392.03	520,000,000.00	(676,054,392.03)	528,257,319.02
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10	Ministry for Local Government (Street Light Fund)	335,613,627.00	200,000,000.00	(135,613,627.00)	138,641,145
	Ministry for Water Resources (Water Facilities)	82,585,580.44	58,000,000.00	(24,585,580.44)	63,188,676
	Directorate of Special Services (Vigilante, Hisbah & Disable)	12,821,666.64	8,126,000.00	(4,695,666.64)	13,566,444.00
	Ministry for Information (Masaki) and Allura da Zare	1,500,000.00	30,000,000.00	28,500,000.00	0.00
	JBC Monthly Bulleting	780,000.00	1,080,000.00	300,000.00	0.00
	Directorate of Salary and Pension Administration	18,233,845.20	0.00	(18,233,845.20)	0.00
	TOTAL	451,534,719.28	297,206,000.00	(154,328,719.28)	215,396,265.00



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

NOTE	PURCHASE, CONSTRUCTION/ REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	Construction of Midwife Quarters at Dunari PHC, Garun Gabas PHC and Mukaddari PHC	110,000,000.00	50,000,000.00	(60,000,000.00)	0.00
	Electrification Project at Arki Village	22,700,000.00		(22,700,000.00)	0.00
	Construction of Solar Street Line at Tonukutara, Azumo, Baramusa, Kadume, Agubu Girdo, Kashin Dila	70,313,744.04	91,440,442.00	21,126,697.96	0.00
	Construction of Motorize Borehole to Solar at Local Government Secretariat	9,490,000.00	0.00	(9,490,000.00)	0.00
	Conversion of Water System at Dunari A and Kamfala Kafan	10,000,000.00		(10,000,000.00)	0.00
	Construction of Water Pump Solar at Eleven Wards (Dunari A and B)	3,515,000.00		(3,515,000.00)	0.00
	Construction of Drainage at Garun Gabas	9,849,587.92	15,000,000.00	5,150,412.08	0.00
	Construction of Friday Prayer Mosque (Malam Madori JIBWIS Mosque)	71,000,000.00	142,000,000.00	71,000,000.00	0.00
	Construction of Drainage at Titin Kwalta Dunari Malam Madori	2,500,000.00	10,000,000.00	7,500,000.00	0.00
	Purchase of 2No. Utility Vehicles to the Office of the DAGS and Vice Chairman.	0.00	15,000,000.00	15,000,000.00	0.00
	Purchase of official vehicle to the office of the Chairman	0.00	10,000,000.00	10,000,000.00	0.00
	Purchase of 10No.Motorcycles	0.00	8,235,000.00	8,235,000.00	0.00
	Purchase of additional furniture for Local Staff Quarters	0.00	2,000,000.00	2,000,000.00	0.00
	Furnishing of Mallam Madori PHC office Complex	0.00	5,000,000.00	5,000,000.00	0.00
	Furnishing of Corpers Lodge MMR and Renovation of GBS Corpers Lodge	0.00	4,000,000.00	4,000,000.00	0.00
	Wall fencing of NYSC Lodge at Mallam Madori	0.00	5,000,000.00	5,000,000.00	0.00
	Electrification projects at Matsa, Bulakori, Jigawar Muhd, Mawadachi, Gosoka& Tosarawar Malamai	0.00	20,000,000.00	20,000,000.00	0.00
	Construction of Market Stalls at Mallam Madori and Garun Gabas	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of 2 No. Hand pumps at each 3 grave yards in M/Madori, 2 at G/Gabas Tsohuwa,1 at Baguwa & 1 K/Dila Babba.	0.00	12,000,000.00	12,000,000.00	0.00
	Construction of 22No. Hand Pumps two per each (11 Wards),	0.00	27,000,000.00	27,000,000.00	0.00
	Complete solar water system at Dakido, Kwankwani,Gafaya, Tumafiya, Malawar Chanchanda, Akurya, arce Malari, Agayau, Matafari, Tashena,Shagari & K/Dila Karama	0.00	80,000,000.00	80,000,000.00	0.00
	Electrification Project at Kacakama, G/Malamai & Dogon Jeji	0.00	30,000,000.00	30,000,000.00	0.00
	Construction of 5 Daily Prayer Mosques (3) at MMR GBS, Shayya, Makaddari, Arki, Fateka, Mai Rakumi, Tagwaro, Toni, Kutara and Dunari	0.00	24,000,000.00	24,000,000.00	0.00
	Construction of Bedrooms at D/H MMR House	0.00	10,000,000.00	10,000,000.00	0.00
	SUB TOTAL	309,368,331.96	575,675,442.00	266,307,110.04	0.00



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

NOTE	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11b	Construction of BHC at Kibberi, Kirfowa, Dala, K/Dila Karama& Shagari	0.00	25,000,000.00	25,000,000.00	0.00
	Construction of refuse disposal at Mallam Madori, Gandun Sarki, Gandun Bundugoma & Arki.	0.00	4,000,000.00	4,000,000.00	0.00
	Construction of Nomadic Schools at Mamaya, Sharuga, Shayya, Agubu, Mairakumi, Baramusa & Mashimbira	0.00	25,798,469.00	25,798,469.00	0.00
	Purchase of Chemicals for Fumigation of insecticides across the LG	0.00	4,000,000.00	4,000,000.00	0.00
	Construction of 1Block of 2 Classrooms of Islamiyya School at each ward	0.00	66,000,000.00	66,000,000.00	0.00
	SUB TOTAL	0.00	124,798,469.00	124,798,469.00	0.00
	GRAND TOTAL	309,368,331.96	700,473,911.00	391,105,579.04	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	7,879,344.44
	CURRENT YEAR ADVANCE	7,879,344.44
	MARGINS	0.00
NOTE	PROCEED FROM REPAYMENT	AMOUNT
13	CURRENT YEAR NCL	42,051,258.55
	PREVIOUS YEAR NCL	42,051,258.55
	MARGINS	0.00

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14	MAIN ACCOUNT	553,324.43	20,397.95
	OVERHEAD ACCOUNT	11,568,435.94	224,929.86
	SALARY ACCOUNT	14,455.76	425,846.59
	PROJECT ACCOUNT	51,658.82	61,616.99
	LOAN ACCOUNT	20,827.68	96,063.48
	OTHERS ACCOUNT	1,264,956.19	1,045,781.39
	TOTAL	13,473,658.82	1,974,636.26
NOTE	RECEIVABLES	2024	2023
15	PERSONAL ADVANCE	7,879,344.44	7,879,344.44
	OTHER ADVANCE	0.00	0.00
	TOTAL	7,879,344.44	7,879,344.44



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

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	DEPRECIATION RATE	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	0.00	3,748,444,091.84	27,793,166.67	15,348,900.00	584,535,304.83	130,925,875.00	4,507,047,338.34
	DEPRECIATION CHARGE FOR THE YEAR	0.00	74,968,881.84	2,779,316.00	3,069,780.00	38,988,504.83	26,185,175.00	145,991,658.34
	ACCUMULATED DEPRECIATION 31/12/24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	3,673,475,210.00	25,013,850.67	12,279,120.00	545,546,800.00	104,740,700.00	4,361,055,680.00

NOTE	DEPOSIT	2024	2023
17	NULGE	979,409.00	979,409.00
	8% CPS	1,055,085.00	1,055,005.00
	MHWUN	60,134.00	60,134.00
	PARTY CONTR.	304,202.00	304,282.00
	RET.MONEY	8,329,283.00	8,329,283.00
	GOVT TAX		0.00
	7.5% VAT	314,594.00	314,594.00
	TOTAL	11,042,707.00	11,042,707.00
NOTE	OTHER NON CURRENT LIABILITIES	2024	2023
18	PAYE	1,816,403.00	1,816,403.00
	5%WHT	12,879,197.05	12,879,197.05
	OTHERS	16,312,951.50	16,312,951.50
	TOTAL	31,008,551.55	31,008,551.55

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	4,507,047,338.34	0.00	309,368,331.96	4,197,679,006.38
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	4,507,047,338.34	0.00	0.00	4,197,679,006.38

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
20	BALANCE B/D	(32,197,277.85)	37,497,560.22
	SURPLUS/DEFICIT FOR THE YEAR	174,875,696.18	190,532,257.49
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	142,678,418.33	153,034,696.71



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

MALLAM MADORI SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PREVENTIVE	32,127,087.99	38,169,240.00	0.00	38,169,240.00	6,042,152.01	84.17
CURATIVE	267,773,108.07	184,190,025.00	0.00	184,190,025.00	(83,583,083.07)	145.38
RURAL WATER SUPPLY	8,580,715.73	9,939,972.00	0.00	9,939,972.00	1,359,256.27	86.33
SUB TOTAL EXPENDITURE	308,480,911.79	232,299,237.00	0.00	232,299,237.00	(76,181,674.79)	132.79
OVERHEAD COST						
PREVENTIVE	149,790,000.00	23,500,000.00	1,000,000.00	24,500,000.00	(125,290,000.00)	611.39
CURATIVE	96,884,726.48	37,000,000.00	34,000,000.00	71,000,000.00	(25,884,726.48)	136.46
RURAL WATER SUPPLY	11,400,000.00	11,400,000.00	11,400,000.00	11,400,000.00	11,400,000.00	100.00
SUB TOTAL EXPENDITURE						
CAPITAL EXPENDITURE						
PREVENTIVE	0.00	0.00	0.00	0.00	0.00	0.00
CURATIVE	110,000,000.00	55,000,000.00	130,000,000.00	185,000,000.00	75,000,000.00	59.46
RURAL WATER SUPPLY	23,005,000.00	40,000,000.00	40,000,000.00	80,000,000.00	56,995,000.00	28.76
SUB TOTAL EXPENDITURE	133,005,000.00	95,000,000.00	170,000,000.00	265,000,000.00	131,995,000.00	50.19
GRAND TOTAL	441,485,911.79	327,299,237.00	170,000,000.00	497,299,237.00	55,813,325.21	88.78

MALLAM MADORI SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
NON-TEACHING	59,065,250.25	43,661,616.00	0.00	43,661,616.00	(15,403,634.25)	135.28
TEACHING	1,010,480,459.54	1,111,127,514.00	0.00	1,111,127,514.00	100,647,054.46	90.94
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	1,069,545,709.79	1,154,789,130.00	0.00	1,154,789,130.00	85,243,420.21	92.62
OVERHEAD COST						
NON-TEACHING	16,211,000.00	10,000,000.00	38,000,000.00	48,000,000.00	31,789,000.00	33.77
TEACHING	0.00	0.00	0.00	0.00	0.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	16,211,000.00	10,000,000.00	38,000,000.00	48,000,000.00	31,789,000.00	33.77
CAPITAL EXPENDITURE						
	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00
TEACHING	0.00	0.00	0.00	0.00	0.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00
GRAND TOTAL	1,085,756,709.79	1,184,789,130.00	38,000,000.00	1,222,789,130.00	137,032,420.21	88.79



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

MALLAM MADORI LOCAL GOVERNMENT, JIGAWA STATE
DISCLOSURE AND GENERAL OBSAVATION FOR THE YEAR ENDED 31ST DECEMBER 2024

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Mallam Madori Local Government Council received that, the Sum of one Billion Nine hundred and Ninety-Nine Million Five Hundred and Thirty-Eight Thousand Six Hundred and Forty-Six Naira Eighty-One Kobo 1,999,538,646.80 was received From the Federation Account as share of statutory revenue from the year ended 31st -December 2024 representing 72.19 percent of the total budgeted amount of Two Billion Seven Hundred and seventy Million Naira 2,770,000,000.00

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Two Hundred and Eight Million Seven Hundred and Eighty-Five Thousand Five Hundred and Ninety-Four Naira Forty-One Kobo 2,208,785,594.41 was received from the Federation Account as share of VAT. This Figure represents 157.77 percent of the total budgeted VAT of One Billion Four Hundred Million Naira 1,400,000,000.

3. NON-TAX REVENUE

The Local Government have generated non tax revenue of Eighteen Million One Hundred and Sixteen Thousand Six Naira Twenty-Five Kobo 18,116,006.25 during the year ended 31st - December 2024 representing 64.10 percent of the budgeted amount of Twenty-Eight Million Two Hundred and sixty thousand Naira 28,260,000.00

4. TRANSFERS FROM OTHER GOVERNMENT ENTITES

A total Sum of Four Hundred and Twenty-Seven Million, Three Hundred and Eighty Seven Thousand, Three Hundred and Thirty Eight Naira, Sixty Kobo (N427,387,338.60) was received by the Local Government as transfer from other government entities representing 21,369.35 percent of the budgeted amount of Two Million Naira 2000,000.00

5. BANK RECONCILIATION STATEMENTS

The accounts maintained by the Local Government have been reconciled accordingly as at 31st -December 2024.

6. BUDGET PERFORMANCE

The overall budget performance of the Local Government Council in respect of revenue and expenditure is summarised below:

REVENUE AND EXPENDITURE				
DESCRIPTION	REVENUE	ACTUAL	VARIANCE	PERCENT
REVENUE				
GOVT SHARE OF STATUTORY REV	2,770,000,000	1,999,538,646.80	770,461,353.20	72.19%
GOVT SHARE OF VAT	1,400,000,000	2,208,785,594.41	(808,785,594.41)	157.77%
TAX REVENUE	200,000.00		200,000.00	
NON-TAX REVENUE	28,260,000.00	18,116,006.25	10,143,993.75	64.10%
TRANSFER FROM OTHER GOVT ENTITIES	2,000,000	427,387,338.60	(425,387,338.60)	21,369.35
TOTAL REVENUE	4,200,460,000.00	4,653,827,586.06	(453,367,586.06)	110.79
EXPENDITURE				
RECURRENT EXP	4,071,329,518.92	4,332,960,231.54	261,630,712.62	106.43%
CAPITAL EXP	1,198,023,911.38	309,368,331.96	888,655,597.42	2582.00%
TOTAL EXP ENDITURES	5,269,353,430.30	4,642,328,563.50	627,024,866.80	88.10%



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

1. TOTAL REVENUE

From the above table it was revealed that, the Sum of Four Billion Six Hundred and Fifty-Three Million Eight Hundred and Twenty-Seven Thousand Five Hundred and Eighty-Six Naira six kobo 4,653,827,586.06 was received as total revenue during the year ended under review, this represents 110.79 percent of the total budgeted revenue of 4,200,460,000.00

2. RECURRENT EXPENDITURE

A total Sum of Four Billion Three Hundred and Thirty-Two Million Nine Hundred and Sixty Thousand Two Hundred and Thirty-One Naira Fifty-Four Kobo 4,332,960,231.54 was expended on recurrent expenditure For the year ended 31st -December 2024.the Figure represents 106.43 percent of the total budgeted recurrent expenditure of 4,071,329,518.92

3. CAPITAL EXPENDITURE

The account of Mallam Madori Local Government Council revealed that the Sum of Three Hundred and Nine Million Three Hundred and sixty-Eight Thousand Three Hundred and Thirty-One Naira Ninety-Six Kobo 309,368,331.96 was incurred as Capital Expenditure representing Only 25.82 percent of the budgeted amount of 1,198,023,911.38.

4. RECOMMENDATIONS

- a. The Local Government should reduce over spending on recurrent expenditure and spend more on Capital project for the provision of social amenities to the electorate.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
MALAM MADORI 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 Malam Madori Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum Two Hundred and Sixty Five Million Four Hundred and Eighty Thousand Six Hundred and Thirty Six Naira Eleven Kobo {N265,480,636.11} was issued to Malam Madori Local Government Council were the sum of Two Hundred and Fifty Seven Million Six Hundred and Eleven Thousand Six Hundred and Thirty Six Naira Eleven Kobo (N257, 611,636.11) were resolved and verified leaving the Sum of Seven Million Eight Hundred and Sixty Nine Naira (7,869,000.00) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/MMZO/MMRLG/LQ/1/24	Irregular Payments Vouchers for Jan-Jun, 2024	1,250,000.00	1,250,000.00	0.00
2	ALG/AUD/MMZO/MMRLG/LQ/2/24	Payment for Services Not Rendered for the period of Jan-Jun, 2024	12,150,000.00	12,150,000.00	0.00
3	ALG/AUD/MMZO/MMRLG/LQ/3/24	Payment for Services Not Rendered for the period of Jul-Sept, 2024	2,600,000.00	2,600,000.00	0.00
4	ALG/AUD/MMZO/MMRLG/LQ/4/24	Irregular Payments Vouchers Jul-Sept, 2024	1,650,000.00	1,650,000.00	0.00
5	ALG/AUD/MMZO/MMRLG/LQ/5/24	Un Presented Payment Voucher Oct-Dec, 2024	192,488,136.11	192,488,136.11	0.00
6	ALG/AUD/MMZO/MMRLG/LQ/6/24	Irregular Expenditure Oct-Dec, 2024	50,042,500.00	42,173,500.00	7,869,000.00
7	ALG/AUD/MMZO/MMRLG/LQ/7/24	Payment without Chairman Approval Oct-Dec, 2024	1,300,000.00	1,300,000.00	0.00
8	ALG/AUD/MMZO/MMRLG/LQ/8/24	Payment for work and Services not Rendered Oct-Dec, 2024	4,000,000.00	4,000,000.00	0.00
	TOTAL		265,480,636.11	257, 611,636.11	

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Malam Madori Local Government staff and local Education Authorities. To this effect, a number of Thirty One [31] files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Fifty Eight Million, Five Hundred and Fifteen Thousand, Nine Hundred and Twenty Naira N58,515,920.00.

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 Ten [10] numbers of staff retired and deceased owed Malam Madori Local Government Council, the sum of Two Million, Ninety Thousand, Four Hundred and Seventy Six Naira N2,090,476.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES

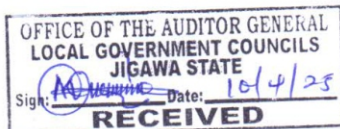


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMR/ZO/MMR/LQ. 8/024
The, Chairman,
Malam Madori Local Government



DCA
Kenedy 'dear
AG 10/4/25
AUDIT QUERY

Audit Form 1

Station: Malam Madori
Pr. No.: CC Date: CC
Head: CC Sub Head: CC
Amount N: 4,000,000:00
Payee: Various
Nature of Payment: Various

PAYMENT FOR WORK AND SERVICES NOT RENDERED
OCTOBER - DECEMBER, 2024

Examination and Inspection were carryout on items said to have been supplied, store records provided to us revealed that payment worth N4,000,000:00 were made for items not collected / supplied.

In view of the above, therefore, you are required to draw the attention of the concerned payees to provide the said items otherwise refund back the amount paid to them and furnish this office with copy of recovery details for further Inspection.

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

Adahama Adahama
Area Auditor
M/Madori Local Govt.

DCA
refer above & brief Mr
AG 10/4/25

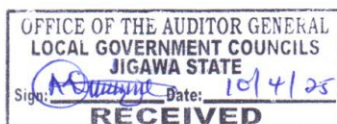


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMR/ZO/MMR/LQ. 7/024
The, Chairman,
Malam Madori Local Government



AUDIT QUERY

Audit Form 1

Station: Malam Madori
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: _____
Payee: 1,300,000:00
Nature of Payment: Various
Date: Various

PAYMENT WITHOUT CHAIRMAN'S APPROVAL
OCTOBER - DECEMBER, 2024

Examination of payment vouchers for the above period revealed that, payment worth N1,300,000:00 were made to various Payees without Chairman Authorization (Approval). Refer details attached.

In view of the above, therefore let the concerned signatories provide the Chairman approval for making the above expenditure or else recover the total amount involved and furnish this office with copy of recovery details for re-examination.

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


Adahama Adahama
Area Auditor
M/Madori Local Govt.

*Direct
msg. to chief as per above.
[Signature]
[Signature]
[Signature]*

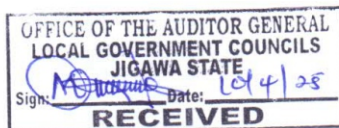


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMR/ZO/MMR/LQ. 6/024
The, Chairman,
Malam Madori Local Government



AUDIT QUERY

Audit Form 1

Station: Malam Madori
Pr. No.: CC Date: CC
Head: CC Sub Head: CC
Amount N: _____
Payee: 50,042,500:00
Nature of Payment: Various
Date: Various

IRREGULAR EXPENDITURE OCTOBER - DECEMBER, 2024

It was observed that, payment vouchers amounting to N50,042,500:00 were paid without attachment of relevant supporting documents to justify the payment, schedule attached refer for details. This act contradict 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 required 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 Malam Madori Zone for their information and further necessary action.


Adahama Adahama
Area Auditor
M/Madori Local Govt.

Handwritten notes:
BACA
rest as per above
10/4/25

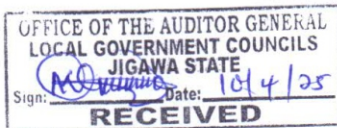


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/MMR/ZO/MMR/LQ 5/024
The, Chairman,
Malam Madori Local Government



DCA
Pls deal
Signature
10/4/25
AUDIT QUERY

Audit Form I
Station: Malam Madori
Pv. No.: CC Date: CC
Head: CC Sub Head: CC
Amount N: _____
Payee: 192,488,136.11
Nature of Payment: Various
Date: Various

UN PRESENTED PAYMENT VOUCHERS
OCT - DECEMBER, 2024

Payment to the tune of N192,488,136.11 was observed made without supporting payment vouchers refers attached schedule for guidance. This act contradict the provision of Financial Memoranda Chapter 14.3

In view of the above, therefore you are required to produce the Vouchers or else refund the amount involve into Local Government Account and inform this office for further verification.

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


Adahama Adahama
Area Auditor
M/Madori Local Govt.

DCA
above & forward per
Signature
10/4/25



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



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

Local Query No. ALG/AUD/MMZO/MMR/LQ/42024	Audit Form 1
The, CHAIRMAN	Station, MALAM MADORI LOCAL GOVERNMENT
MALAM MADORI	Pv. No.: VARIOUS Date: VARIOUS
Local Government	Head VARIOUS Sub Head: VARIOUS
	Amount N: 1,650,000
	Payee:
	Nature of Payment: IRREGULAR
	PAYMENT VOUCHERS
	Date: 05/12/2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: Date: 28/11/25

RECEIVED

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS JULY – SEPTEMBER, 2024

The total sum of One Million Six Hundred and Fifty Thousand Naira (₦1,650,000) only was paid without necessary supporting documents attachment. Refer to attached schedule for details.

This is contrary to the provision of financial memoranda (FM) chapter 14.3 In view of the above, the concerned officers should be asked to rectify the anomalies and inform this office for re-examination.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Audit Director Mallam Madori Zone for their information and guidance and necessary action.

Adahama Adahama
Area Auditor
Malam Madori Local Government

*Noted
Treat as
sample
28/11/25*



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



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

Local Query No. <u>ALG/AUD/MMZO/MMR/LQ/2024</u>	Audit Form 1
The, <u>CHAIRMAN</u>	Station: <u>MALAM MADORI LOCAL GOVERNMENT</u>
<u>MALAM MADORI</u>	Pv. No.: <u>VARIOUS</u> Date: <u>VARIOUS</u>
<u>Local Government</u>	Head: <u>VARIOUS</u> Sub Head: <u>VARIOUS</u>
	Amount N: <u>2,600,000</u>
	Payee: <u>SUNDRY PERSON</u>
	Nature of Payment: <u>SERVICE NOT RENDERED</u>
	Date: <u>05/12/2024</u>

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 28/1/25
RECEIVED

AUDIT QUERY

**PAYMENT FOR SERVICE NOT RENDERED FOR THE PERIOD OF JULY –
SEPTEMBER 2024**

The sum of Two Million and Six Hundred Thousand Naira (₦ 2,600,000) only, were paid for various services made to the Local Government. Refer to scheduled attached for details.

During our physical verification, we observed that such service were not executed which is contrary to the provision of financial memoranda chapter 17.23.

In view of the above therefore, the pages should be ask to refund back the amount involved to the treasury and furnish this office with recovery details for further action.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Audit Director Mallam Madori Zone for their information and further necessary actions.

Adahama Adahama

Area Auditor

Malam Madori Local Government

X-2 C4
refer above x-trial p1
[Signature]
28/1/25



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



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

Local Query No. ALG/AUD/MMZO/MMR/LQ/1/2024

The, CHAIRMAN
MALAM MADORI Local Government



Audit Form 1

MALAM MADORI LOCAL GOVERNMENT

Station: VARIOUS Date: VARIOUS

Pv. No.: VARIOUS Sub Head: VARIOUS

Head: VARIOUS Sub Head: VARIOUS

Amount N: 1,250,000:00

Payee: SUNDRY PERSON

Nature of Payment: IRREGULAR

PAYMENT VOUCHERS

Date: 05/06/2024

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS FOR JAN-JUNE 2024

The total sum of One Million, Two Hundred and Fifty Thousand Naira Only (N 1,250,000) was paid without necessary supporting documents. Refer to the attached schedule for details.

This is contrary to the provision of financial memoranda 14.4.

In-view of the above, the concerned officers should be asked to rectify the anomalies and inform this office for re-examination.

This is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director MallamMadori zone for their information, guidance and further necessary action.

DSA
Pls treat
@Kashu AG 18/9/24

AdahamaAdahama
Area Auditor

MallamMadoriLocal Government Area

DSA
super abn x mscs
noted
18/9/24



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



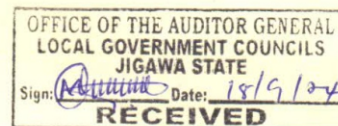
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAMMADORI ZONE, JIGAWA STATE

Our Ref: ALG/ADD/MM/ZO/R1/VOL.1/024

Date: July, 23rd 2024

The Chairman,
Malam-Madori Local Government,
Jigawa State.

DCA
Pls treat
[Signature]
AG 18/9/24



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

Records available during our exercise was audited and pointed out the following observations: -

INTERNAL CONTROL:

The Internal Control System of the Organization under review is weak which needs to be enhanced of which many vouchers were cleared by Internal Auditor while it needs a support of so many necessary documents.

CASH BOOK:

The Cash Book for the period under review was observed posted, casted and balanced only that Bank Reconciliation was not presented up to the end of our exercise.

IRREGULAR EXPENDITURE:

Vouchers worth Seventy Seven Million, Seven Hundred and Thirty Four Thousand, Four Hundred and Ninety Nine Naira (N77,734,499:00) were observed not fully documented during our exercise, copy of the schedule was presented to Local Government official for rectification where some of the vouchers were rectified and returned to us for re-examination living vouchers worth One Million, Two Hundred and Fifty Thousand (N1,250,000.00) which was put into Quarry No. ALG/AUD/MM/ZO/LQ.1/2024.

Pls deal.
[Signature]
18/9/24



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



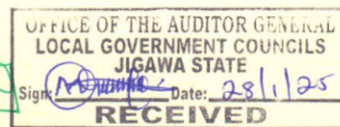
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAM MADORI ZONE, JIGAWA STATE

Our Ref: _____ Your Ref: _____ Date: _____

ALG/AUD/MMZO/INSP/7/V.1

26/01/2025

The Chairman,
Malam Madori Local Government Council,
Jigawa State.



AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY – SEPTEMBER 2024

All books of Account maintained by your Local Government treasury for the above period have been presented for the Audit action. However the following are the points observed and forwarded for your information, action and early reply;

1. **Internal Control System:** - The internal control system enforced by your Local Government Council during the period have been observed to be encouraging as almost all payment vouchers were pre-audited before payment.
2. **The Main Cash Book:** - The main cash book maintained by cashier has been posted; balance and reconciled during the period under review.
3. **Bank Reconciliation Statement:** - Bank reconciliation statements for each month were not presented for Audit during the period.
4. **Other Books of Accounts:** - Other subsidiary books of account such as Daily abstracts DVEAs & Store ledgers were all presented and observed posted.
5. **Internally Generated Revenue:** - We observed that internally Generated Revenue was posted in the Cash book, however RVVs and bank statement of Revenue Accounts were presented for Audit during the period.
6. **Local Queries Issued:** - We tendered the following queries to your Local Government Council and we anticipate your response within the minimal possible period;
 - i. ALG/AUD/MMZO/MMR/LQ3/2024 - N 2,600,000
 - ii. ALG/AUD/MMZO/MMR/LQ4/2024 - N 1,650,000
7. **Projects Inspection:** - We have conducted physical verification on both Ecological and Capital projects and we discovered that; they were all executed. Refer to attached appendix for details of the projects verified.

Ultimately, we recommended the following action need to be taken to avoid long-run occurrence of any un-authorized action by any segment in your Local Government Councils;

Handwritten notes:
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori Local Government Councils for the Year Ended 31st December, 2024

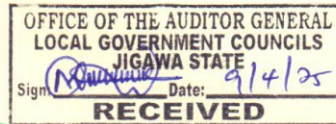


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAMMADORI ZONE, JIGAWA STATE

Our Ref: ALG/MMR/ZO/MMR/R.3/VOL.1/2024

Ramadan, 4th, 1446 AH
Date: March, 4th 2025 AD

The Chairman,
Malam-Madori Local Government Council,
Jigawa State.



AUDIT INSPECTION REPORT FOR THE PERIOD OF
OCTOBER - DECEMBER, 2024

The Accounting records presented to us for Audit exercise were examined however, the following observations were made and forwarded to you for information, action and early reply.

Internal Control: Internal Control System of the Local Government for the period under review was weak as most of the payment vouchers bypassed and paid without the blessing of the Internal Audit Unit for pre-auditing. This act is contrary to the provision of Financial Memoranda Chapter 40.

Cash Book: The Cash Book maintained for the period under review was posted, casted, balanced and reconciled.

Payment Procedure: Stipulated procedure for making payment was sometimes not followed whereby payment were made without chairman's approval a Query No. ALG/MMR/ZO/MMR/LQ.7/024 was issued to that effect.

Un-Presented Payment Vouchers: Payment Vouchers to the tune of N192,488,136:11 was observed not presented during our exercise. This act contradict the provision of Financial Memoranda Chapter 14.3 a Query No. ALG/MMR/ZO/MMRLG/LQ.5/024 has been raised to that effect.

Posting of Payment Vouchers Into Books of Account: Audit posting of payment vouchers against Book of Account were done pointed many vouchers were not recorded into the Daily Abstract of Expenditures where instantly submitted their list to Treasury staff for them to ratified. This has been done before our exercise ended.



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

RESPONSE TO QUERIES



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



MALAM MADORI LOCAL GOVERNMENT COUNCIL

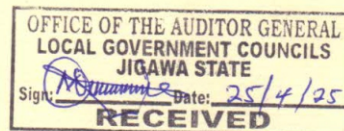
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.
MMLG/ADM/FIN/VOL.II/XX

22/4/2025

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



DEA
Pls treat @ 24/04/25 AG 25/4/25

RESPONSE TO AUDIT QUERIES

Reference to Audit Quarries No. M/LG/MMR/LQ5,6,7, and 8 dated October-December, 2024.

I wish to write, response and notify your good office that all the queries and other observations contained in the letter have been carefully studies and appropriately respond as follows:

- 1) **LQ No. 5. Unpresented payment Vouchers** Oct-Dec 2024 to the tune of One Hundred and Ninety Two Million, Four Hundred and Eighty Eight Thousand One Hundred and Thirty Six Naira Eleven kobo (N192,488,136.11) only.
- 2) **LQ No. 6 irregular expenditure** October-December 2024 to the tune of Fifty Million, Forty Two Thousand Five Hundred Naira (N50,042,500) only.
- 3) **LQ No. 7 Payment without Chairman approval** October-December 2024, to the tune of One Million, Three Hundred Thousand Naira (N1,300,000) Only
- 4) **LQ No. 8 Payment for work and services not rendered** October-December, 2024 to the tune of Four Million Naira (N4,000,000) Only.

The sum of Audit query LQ5-LQ8 PVS amounting to Two Hundred and Forty Seven Million, Eight Hundred and Thirty Thousand Six Hundred and Thirty Six Naira Eleven Kobo (N247,830,636.11) only has been corrected and they are available for verification.

I have copied same to the Zonal Director Incharge of MMR Zone for noting and record purposes.

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26/4/25

Best Regards.

SALISU SANI MUHD
Hon. Chairman



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



MALAM MADORI LOCAL GOVERNMENT COUNCIL

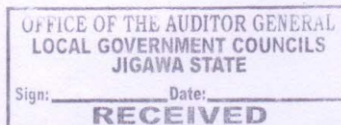
JIGAWA STATE NIGERIA

In case of reply please quote

Ref No: MMLG/ADM/373/V.1/240

30/01/2025

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE JIGAWA STATE.



RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMZO/MMR/LQ 1) 2024 OF
05/12/2024.

I Wish to write, response and notify your office that all the query and other
observation contained in the letters have been carefully studies and appropriately
responded as follows:-

1. Irregular payment voucher:- The payment to the tune of One Million Naira
(N1,000,000) which was observe as irregular payment voucher has been rectified
and already attached all supporting document ready for inspection.
2. Irregular payment voucher:- The payment to the tune of Six Hundred and Fifty
Thousand Naira (N650,000)only which was observed as irregular payment
voucher has been rectified and attached all supporting document ready for
inspection.

CC:

Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard.

Usman Umar

Director Admin and General Services



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



MALAM MADORI LOCAL GOVERNMENT COUNCIL

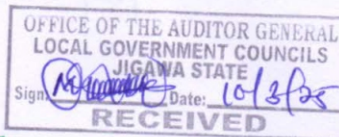
JIGAWA STATE NIGERIA

In case of reply please quote

Ref No:..... MMLG/ADM/373/V.1/241

30/01/2025

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE JIGAWA STATE.



RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMZO/MMR/LQ 2) 2024 OF 05/06/2024.

I Wish to write, response and notify your office that all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows:-

1. **Service Not Rendered** :- The payment to the tune of Two Million Naira (N2,000, 000) only which was observe as service not rendered has been rectified and ready for inspection.
2. **Service Not Rendered**:- The payment to the tune of Six Hundred Thousand Naira (N600,000) which was observe as Service not Rendered has been rectified and ready for inspection.

CC:
Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard.

Usman Umar
Director Admin and General Services

Handwritten notes:
NACA
Refer above extest.
NACA
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori Local Government Councils for the Year Ended 31st December, 2024



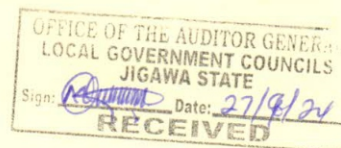
MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply please quote

Ref. No: ...**MMLG/ADM/373/V/1/238**...

Date: 20/09/2024

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE JIGAWA STATE.



RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMZO/MMR/LQ 2) 2024 OF 05/06/2024.

I Wish to write, response and notify your office that all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows:-

1. **Service Not Rendered** :- The payment to the tune of Four Million Naira (N4,000, 000) which was observe as service not rendered has been rectified and attached store receipt voucher known ready for inspection.
2. **Service Not Rendered**:- The payment to the tune of Four Million Three hundred and Fifty Thousand Naira (N4,350,000) which was observe as Service not Rendered has been rectified and attached store receipt voucher known ready for inspection.
3. **Service Not Rendered**:- The payment to the tune of Two Million Naira (N2,000,000) which was observe as Service not rendered has been rectified and attached store receipt voucher known ready for inspection.
4. **Service Not Rendered**:- The payment to the tune of One Million Three Hundred Thousand Naira (N1,300,000) Only which was observe as service not rendered has been rectified and attached all supporting document known ready for inspection.
5. **Service Not Rendered**:- The payment to the tune of Five Hundred Thousand Naira (N500,000) Only which was observe as service not rendered has been rectified and attached all supporting document known ready for inspection.

CC:

Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard.

Usman Umar

Director Admin and General Services

DC
Please deal
[Signature] AG 27/9/24
Refer above & treat
DC 27/9/24



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

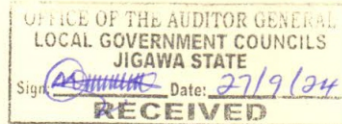


MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply please quote

Ref. No: **MMLG/ADM/373/V.1/239**.....

Date: **20/09/2024**



THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE JIGAWA STATE.

RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMZO/MMR/LQ 1) 2024 OF
05/06/2024.

I Wish to write, response and notify your office that all the query and other
observation contained in the letters have been carefully studies and appropriately
responded as follows:-

1. Irregular payment voucher:- The payment to the tune of Five Hundred Thousand
Naira (N500,000) which was observe as irregular payment voucher has been
rectified and already attached all supporting document known ready for
inspection.
2. Irregular payment voucher:- The payment to the tune of Seven Hundred and Fifty
Thousand Naira (N750,000) which was observed as irregular payment voucher
has been rectified and attached all supporting document known ready for
inspection.

CC:

Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard,

Usman Umar
Director Admin and General Services

ACA
Pls Study & Send to verify
(Signature) AG 27/9/24
ACA
now above & keep
27/9/24