

DUTSE

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF

DUTSE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



DUTSE LOCAL GOVERNMENT COUNCIL

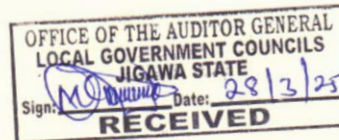
JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No.....

28th March, 2025

Date: _____

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



DSA
Pls Seal @ [Signature]

SUBMITTING OF ANNUAL ACCOUNT FOR THE YEAR 2024 28/3/25

Reference to your letter No LG/AUD/ADM/LAD/15/5/III/I dated 27th March, 2025. I would like to write this letter to the Office of the Auditor General Local Government Council, Dutse Jigawa State in respect for the submit of our Annual Account for the year 2024 respectively.

Accept the assurance of my esteem regards.

Sibu
SIBU ABDULLAHI
HON. CHAIRMAN





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



HON. (DR). SIBU ABDULLAHI
EXECUTIVE CHAIRMAN
DUTSE LOCAL GOVERNMENT COUNCIL



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

In case of reply please quote
DLG/TRE/FIN/8/VOL.II/280
Ref. No.....

26th March, 2025

Date: _____

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY STATEMENT

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

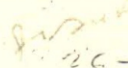
As the Local Government Treasurer's and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

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


Yahaya Inuwa
Treasurer


M. Sibu Abdullahi
Executive Chairman



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



DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

DUTSE LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

Statutory Allocation

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

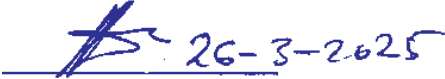
Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



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

DUTSE 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
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,389,735,737.90	Government Share of FAAC (Statutory Revenue)	1	2,427,331,171.41	2,951,778,519.00	0.00	2,951,778,519.00	524,447,347.59
1,343,239,159.81	Government Share of VAT	2	2,595,304,575.21	1,612,989,716.00	0.00	1,612,989,716.00	(982,314,859.21)
0.00	Tax Revenue	3	0.00	100,000.00	0.00	100,000.00	100,000.00
22,459,142.97	Non Tax Revenue	4	15,196,155.85	38,630,000.00	0.00	38,630,000.00	23,433,844.15
202,713,417.80	Transfer from Other Government Entities	5	87,375,506.60	2,000,000.00	0.00	2,000,000.00	(85,375,506.60)
3,958,147,458.48	Total Revenue (a)		5,125,207,409.07	4,605,498,235.00	0.00	4,605,498,235.00	(519,709,174.07)
	EXPENDITURE			0.00			0.00
1,557,754,498.93	Salaries & Wages	6	1,734,689,302.99	1,484,349,257.00		1,484,349,257.00	(250,340,045.99)
79,794,056.27	Social Benefit	7	129,120,919.48	122,200,000.00		122,200,000.00	(6,920,919.48)
1,518,565,709.80	Overhead Cost	8	1,672,423,208.64	2,113,977,656.44	833,001,656.44	1,280,976,000.00	441,554,447.80
0.00	Other over Head Cost		0.00	0.00			0.00
524,601,801.72	Grants & Contributions	9	1,120,790,541.10	599,800,000.00	144,800,000.00	455,000,000.00	(520,990,541.10)
86,063,379.24	Transfer to other Govt Agencies	10	127,173,778.72	97,626,000.00	32,500,000.00	65,126,000.00	(29,547,778.72)
	Depreciation		203,150,538.08				(203,150,538.08)
3,766,779,445.96	Total Expenditure (b)		4,987,348,289.01	4,417,952,913.44	1,010,301,656.44	3,407,651,257.00	(569,395,375.57)
191,368,012.52	Surplus/ (Deficits) for the period from operating activities c = (a-b)		137,859,120.06				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
191,368,012.52	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		137,859,120.06				
	Minority Interest Share of Surplus/ (Deficits) (f)						
191,368,012.52	Net Surplus/ (Deficits) for the period g=(e-f)		137,859,120.06				

The accompanying notes form part of these statements

 26-3-2025

YAHAYA INUWA

Treasurer

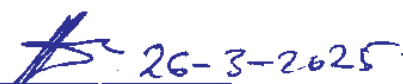
Dutse Local Government, Jigawa State



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

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	23,753,868.40		1,435,105.34	
Receivables	15	65,188,021.20		65,188,021.20	
Prepayments					
Inventories					
Total Current Assets	A		88,941,889.60		66,623,126.54
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	5,252,803,790.00		5,455,954,328.07	
Intangible Assets					
Total Non Current Assets	B		5,252,803,790.00		5,455,954,328.07
Total Assets C = A + B			5,341,745,679.60		5,522,577,454.61
LIABILITIES:-					
Current Liabilities					
Deposits	17	68,231,387.38		69,131,417.38	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			68,231,387.38		69,131,417.38
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	20,459,313.61		19,559,283.61	
Total Non Current Liabilities E			20,459,313.61		19,559,283.61
Total Liabilities F = D + E			88,690,700.99		88,690,700.99
Net Assets: G = C - F		0.00	5,253,054,978.61		5,433,886,753.62
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	5,137,263,433.00		5,242,642,321.59	0.00
Accumulated Surplus/(Deficits)	20	115,791,545.61		191,244,432.03	0.00
Minority Interes					
Total Net Assets/Equity: H = G			5,253,054,978.61		5,433,886,753.62

The accompanying notes form part of these statements

 26-3-2025

YAHAYA INUWA

Treasurer

Dutse Local Government, Jigawa State



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

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)	1.00	2,427,331,171.41		2,389,735,737.90	
Government Share of VAT	2.00	2,595,304,575.21		1,343,239,159.81	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	15,196,155.85		22,459,142.97	
Transfer from Other Government Entities	5.00	87,375,506.60		202,713,417.80	
Total Inflow from operating Activities (A)			5,125,207,409.07		3,958,147,458.48
<u>Outflows</u>					
Salaries & Wages	6.00	1,734,689,302.99		1,557,754,498.93	
Social Benefits	7.00	129,120,919.48		79,794,056.27	
Overhead Cost	8.00	1,672,423,208.64		1,518,565,709.80	
Grants & Contributions	9.00	1,120,790,541.10		524,601,801.72	
Other Over Head Cost		0.00		0.00	
Transfer to other government Entities	10.00	127,173,778.72		86,063,379.24	
Finance Cost					
Total Outflow from Operating Activities (B)			4,784,197,750.93		3,766,779,445.96
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			341,009,658.14		191,368,012.52
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11.00	(318,690,895.08)		(213,312,006.48)	
Net Cash Flow from Investing Activities		0.00	(318,690,895.08)	0.00	(213,312,006.48)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12.00	0.00		508,348.36	
Repayment of Borrowings (other non Current liabilities)	13.00	0.00		19,690,498.11	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			0.00		20,198,846.47
Net Cash Flow From All Activities		0.00	22,318,763.06	0.00	(1,745,147.49)
Cash & Its Equivalent as at 1st January, 2024			1,435,105.34		3,180,252.83
Cash & Its Equivalent as at 31st December, 2024			23,753,868.40		1,435,105.34
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance			137,859,120.06		191,368,012.52
Add Back Non-Cash Movement Items:					
Depreciation			203,150,538.08		
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		0.00		508,348.36	
Net Movement in Payables		0.00		19,690,498.11	
Net Cash Flow from Operating Activities			0.00		20,198,846.47
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(318,690,895.08)		(213,312,006.48)	
Total Items Classified as Investing Activities			(318,690,895.08)		(213,312,006.48)
Net Cash Flow From All (Operating) Activities			22,318,763.06		(1,745,147.49)
Cash & it's Equivalent as at 1 January,2024			1,435,105.34		3,180,252.83
Cash & it's Equivalent as at 31 December,2024			23,753,868.40		1,435,105.34

The accompanying notes form part of these statements

 26-3-2025

YAHAYA INUWA

Treasurer

Dutse Local Government, Jigawa State



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

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	5,455,954,328.08	0.00	(22,067,574.45)	5,433,886,753.63
Change in Accounting Policies				0.00
Restated balance	5,455,954,328.08	0.00	(22,067,574.45)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period			137,859,120.06	137,859,120.06
Balance at 31December 2023	5,455,954,328.08	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(318,690,895.08)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	5,137,263,433.00	0.00	115,791,545.61	5,253,054,978.61

The accompanying notes form part of these statements

 26-3-2025

YAHAYA INUWA

Treasurer

Dutse Local Government, Jigawa State



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

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARATIVE OF BUDGETED AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023 N	DESCRIPTION	NOTES	ACTUAL YEAR 2024 N	FINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	INITIAL/ ORIGINAL BUDGET 2024 N	VARIANCE ON FINAL BUDGET N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
1,451,132,114.43	Government Share of FAAC (Statutory Revenue)	1	2,427,331,171.41	2,951,778,519.00	0.00	2,951,778,519.00	524,447,347.59
777,118,287.73	Government Share of VAT	2	2,595,304,575.21	1,612,989,716.00	0.00	1,612,989,716.00	(982,314,859.21)
2,228,250,402.16	Tax Revenue	3	0.00	100,000.00	0.00	100,000.00	100,000.00
	Non Tax Revenue	4	15,196,155.85	38,630,000.00	0.00	38,630,000.00	23,433,844.15
10,799,142.04	Transfer from Other Govt. Entities	5	87,375,506.60	2,000,000.00	0.00	2,000,000.00	(85,375,506.60)
	Total Revenue (a)		5,125,207,409.07	4,605,498,235.00	0.00	4,605,498,235.00	(519,709,174.07)
	EXPENDITURE			0.00			0.00
1,016,569,606.09	Salaries & Wages	6	1,734,689,302.99	1,484,349,257.00		1,484,349,257.00	(250,340,045.99)
842,579,010.89	Social Benefit	7	129,120,919.48	122,200,000.00		122,200,000.00	(6,920,919.48)
	Overhead Cost	8	1,672,423,208.64	2,113,977,656.44	833,001,656.44	1,280,976,000.00	441,554,447.80
	Other over Head Cost		0.00	0.00			0.00
	Grants & Contributions	9	1,120,790,541.10	599,800,000.00	144,800,000.00	455,000,000.00	(520,990,541.10)
	Transfer to other Govt Agencies	10	127,173,778.72	97,626,000.00	32,500,000.00	65,126,000.00	(29,547,778.72)
							0.00
1,859,148,616.98	Total Expenditure (b)		4,784,197,750.93	4,417,952,913.44	1,010,301,656.44	3,407,651,257.00	(366,244,837.49)
	CAPITAL EXPENDITURE						0.00
	ADMINISTRATIVE SECTOR		205,021,697.21	0.00	0.00	556,398,395.00	(205,021,697.21)
	ECONOMICS SECTOR		11,039,587.00	0.00	0.00	561,376,483.00	(11,039,587.00)
	SOCIAL SECTOR		102,629,610.87	0.00	0.00	267,000,000.00	(102,629,610.87)
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		318,690,895.08	1,687,727,362.66	302,952,484.66	1,384,774,878.00	1,369,036,467.58

The accompanying notes form part of these statements

 26-3-2025

YAHAYA INUWA

Treasurer

Dutse Local Government, Jigawa State



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

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	602,969,482.19	1,392,962,049.00	789,992,566.81	1,271,706,462.83
	SHARE OF EXCHANGE	1,408,245,400.91	500,000,000.00	(908,245,400.91)	416,278,429.63
	SHARE OF NON OIL REVENUE	70,419,390.30	0.00	(70,419,390.30)	56,053,834.68
	Shr of Solid Minerals	3,344,345.60	350,000,000.00	346,655,654.40	41,660,111.30
	E-MONEY	83,633,542.96	708,816,470.00	625,182,927.04	71,841,779.39
	ECOLOGICAL	39,710,943.36		(39,710,943.36)	180,875,241.94
	Add. Inflow	219,008,066.09		(219,008,066.09)	83,834,213.74
	SURE -P				267,485,664.39
	TOTAL	2,427,331,171.41	2,951,778,519.00	524,447,347.59	2,389,735,737.90

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	92,892,189.72	74,147,132.17	0.00	0.00	7,662,932.61	0.00	0.00	174,702,254.50
FEBRUARY	115,899,384.08	69,164,849.20	0.00	0.00	6,790,181.02	0.00	0.00	191,854,414.30
MARCH	3,930,770.09	148,893,115.17	0.00	0.00	6,413,968.10	0.00	162,672,553.84	321,910,407.20
APRIL	71,627,774.12	71,079,504.23	0.00	0.00	6,255,133.04	0.00	0.00	148,962,411.39
MAY	59,965,326.08	109,928,564.63	0.00	0.00	7,642,163.85	0.00	0.00	177,536,054.56
JUNE	32,621,619.17	124,592,930.56	0.00	0.00	6,417,234.93	0.00	0.00	163,631,784.66
JULY	26,174,106.01	120,046,759.20	0.00	0.00	6,652,017.02	0.00	56,335,512.25	209,208,394.48
AUGUST	31,303,973.41	147,634,930.68	0.00	3,344,345.60	7,965,105.72	39,710,943.36	0.00	229,959,298.77
SEPTEMBER	38,297,236.39	118,148,505.09	0.00	0.00	6,351,895.33	0.00	0.00	162,797,636.81
OCTOBER	23,011,683.36	116,838,925.02	42,251,634.18	0.00	7,811,688.98	0.00	0.00	189,913,931.54
NOVEMBER	13,304,387.99	138,777,632.30	28,167,756.12	0.00	7,273,308.26	0.00	0.00	187,523,084.67
DECEMBER	93,941,031.77	168,992,552.66	0.00	0.00	6,397,914.10	0.00	0.00	269,331,498.53
TOTAL	602,969,482.19	1,408,245,400.91	70,419,390.30	3,344,345.60	83,633,542.96	39,710,943.36	219,008,066.09	2,427,331,171.41

NOTE	VALUE ADDED TAX	BUDGET (₦)	AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	1,612,989,716.00	2,595,304,575.21	2,595,304,575.21

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	191,583,709.60	0.00	191,583,709.60	102,191,404.20		102,191,404.20
	FEBRUARY	165,741,156.20	0.00	165,741,156.20	100,731,800.34		100,731,800.34
	MARCH	178,916,065.06	0.00	178,916,065.06	94,711,662.34		94,711,662.34
	APRIL	217,166,727.90	0.00	217,166,727.90	87,639,117.08		87,639,117.08
	MAY	199,185,261.92	0.00	199,185,261.92	86,412,329.25		86,412,329.25
	JUNE	198,149,414.89	0.00	198,149,414.89	110,291,551.91		110,291,551.91
	JULY	218,330,446.56	0.00	218,330,446.56	113,949,447.93		113,949,447.93
	AUGUST	247,056,044.98	0.00	247,056,044.98	115,245,788.39		115,245,788.39
	SEPTEMBER	224,246,804.17	0.00	224,246,804.17	134,445,471.54		134,445,471.54
	OCTOBER	230,676,961.95	0.00	230,676,961.95	121,582,100.11		121,582,100.11
	NOVEMBER	271,200,795.86	0.00	271,200,795.86	134,825,131.65		134,825,131.65
	DECEMBER	253,051,186.12	0.00	253,051,186.12	141,213,355.07		141,213,355.07
	TOTAL	2,595,304,575.21	0.00	2,595,304,575.21	1,343,239,159.81		1,343,239,159.81



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

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax	0.00	100,000.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	920,000.00	3,480,000.00	2,560,000.00	7,649,500.00
	FEES	5,706,635.84	13,920,000.00	8,213,364.16	12,085,842.97
	FINES	1,926,950.01	0.00	(1,926,950.01)	0.00
	SALES	8,000.00	500,000.00	492,000.00	1,863,800.00
	EARNINGS	1,714,570.00	5,100,000.00	3,385,430.00	60,000.00
	SALES/RENT	4,920,000.00	3,200,000.00	(1,720,000.00)	800,000.00
	Rent on Land & Others - General	0.00	10,000,000.00	10,000,000.00	0.00
	REPAYMENTS - GENERAL	0.00	1,340,000.00	0.00	0.00
	Investment Income	0.00	1,000,000.00	0.00	0.00
	Interest Earned	0.00	90,000.00	0.00	0.00
	TOTAL	15,196,155.85	38,630,000.00	23,433,844.15	22,459,142.97



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	45,000.00	300,000.00	(255,000.00)	0.00
	Dried Fish & Meat licenses	0.00	0.00	0.00	0.00
	Hawkers permits	0.00	50,000.00	(50,000.00)	0.00
	produce buying licenses/Corn Grinding	0.00	50,000.00	(50,000.00)	0.00
	Tractor Hiring services	0.00	1,000,000.00	(1,000,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	0.00	0.00	0.00	0.00
	Communication Equipment Inst. Permits	0.00	0.00	0.00	0.00
	Public Conveniences Licenses fees	0.00	200,000.00	(200,000.00)	0.00
	Minor Industry Licenses Fees	5,000.00	100,000.00	(95,000.00)	0.00
	Building Material / Block Making Licenses	25,000.00	300,000.00	(275,000.00)	0.00
	Sand dredging license	20,000.00	200,000.00	(180,000.00)	0.00
	Rice mills /cassava grinding license	0.00	0.00	0.00	0.00
	Radio and Television Licenses	45,000.00	50,000.00	(5,000.00)	0.00
	Trade/Wash Permit License	10,000.00	220,000.00	(210,000.00)	0.00
	Hotel/Restaurant Licenses	75,000.00	100,000.00	(25,000.00)	0.00
	Petroleum Permit Licenses	570,000.00	0.00	570,000.00	0.00
	Private School Registration	125,000.00	200,000.00	(75,000.00)	0.00
	Brick-making, etc, Licenses	0.00	300,000.00	0.00	0.00
	Hunting Permits	0.00	10,000.00	0.00	0.00
	Cinematograph / Photo Studio Operations Licenses	0.00	150,000.00	0.00	0.00
	Welding Machine License	0.00	100,000.00	0.00	0.00
	Auto Spare Parts	0.00	200,000.00	0.00	0.00
	Sewing / Tailoring Services	0.00	100,000.00	0.00	0.00
	Barbing Salon / Boutique Services Fees	0.00	50,000.00	0.00	0.00
	TOTAL	920,000.00	3,680,000.00	(2,760,000.00)	0.00
	FEES				
	Tender Fees	1,542,115.72	3,000,000.00	(1,457,884.28)	0.00
	Birth / Death Registration	0.00	0.00	0.00	0.00
	Business / Petty Trade Operating Fees	0.00	50,000.00	(50,000.00)	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	76,000.00	300,000.00	(224,000.00)	0.00
	Customary Right of Occupancy fee	50,000.00	1,000,000.00	(950,000.00)	0.00
	Bills Board Advertisement fee	210,000.00	100,000.00	110,000.00	0.00
	Contract Registration fee	876,970.12	1,000,000.00	(123,029.88)	0.00
	Barbing Saloon/Boutique	2,000.00	0.00	2,000.00	0.00
	Indigene Registration fee	1,484,550.00	2,500,000.00	(1,015,450.00)	0.00
	Workshop fee	15,000.00	300,000.00	(285,000.00)	0.00
	Annual Communication (MASS)	1,320,000.00	4,000,000.00	(2,680,000.00)	0.00
	Printing Revenue	130,000.00	0.00	130,000.00	0.00
	Contractor Registration Fees	0.00	1,000,000.00	0.00	0.00
	Survey / Planning / Building Fees	0.00	300,000.00	0.00	0.00
	Laboratory Fees	0.00	20,000.00	0.00	0.00
	Change Of Ownership Fees	0.00	200,000.00	0.00	0.00



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Land Use / Sand Dredging Fees	0.00	200,000.00	0.00	0.00
	Timber & Forest Fees (Felling of Trees)	0.00	50,000.00	0.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	200,000.00	0.00	0.00
	Private School Registration	0.00	200,000.00	0.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)	0.00	300,000.00	0.00	0.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	0.00	300,000.00	0.00	0.00
	Auto Mechanic /Car Wash Registration Fees	0.00	500,000.00	0.00	0.00
	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	0.00	4,000,000.00	0.00	0.00
	TOTAL	5,706,635.84	12,250,000.00	(6,543,364.16)	0.00
	FINES			0.00	0.00
	Fines	1,926,950.01	0.00	1,926,950.01	0.00
	TOTAL	1,926,950.01	0.00	1,926,950.01	0.00
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	8,000.00	300,000.00	(292,000.00)	0.00
	Sales Of Plan Phostat Print/Map		200,000.00	0.00	0.00
	TOTAL	8,000.00	300,000.00	(292,000.00)	0.00
	EARNINGS				
	Earning from Market	159,000.00	700,000.00	(541,000.00)	0.00
	Earning from Motor Park		500,000.00	(500,000.00)	0.00
	Earning from Comm, Activities, shop & shopping centre	1,500,070.00	2,500,000.00	(999,930.00)	0.00
	Abattoir / Slaughter House	5,500.00	500,000.00	(494,500.00)	0.00
	Earning from Agric Produce	50,000.00	0.00	50,000.00	0.00
	Earnings from Medical Services	0.00	150,000.00	0.00	0.00
	Earnings From Cattle Markets	0.00	200,000.00	0.00	0.00
	Earnings From ICT Services	0.00	100,000.00	0.00	0.00
	Hire of Sump Lorry and Other Environmental Sanitation Services	0.00	50,000.00	0.00	0.00
	Car Hire / SUV Services	0.00	100,000.00	0.00	0.00
	Printing Revenue	0.00	100,000.00	0.00	0.00
	Airport / Hajj Operation Proceeds	0.00	200,000.00	0.00	0.00
	TOTAL	1,714,570.00	4,200,000.00	(2,485,430.00)	0.00
	SALES/RENT				
	Rent on government Building	0.00	2,000,000.00	(2,000,000.00)	0.00
	Ground Rent and Penalties	4,920,000.00	8,000,000.00	(3,080,000.00)	0.00
	Rent on Government properties	0.00	1,000,000.00	(1,000,000.00)	0.00
	TOTAL	4,920,000.00	800,000.00	4,120,000.00	0.00
	Rent on Land & Others - General	0.00	0.00	0.00	0.00
	Rent on Government Land	0.00	1,000,000.00	0.00	0.00
	Certificate of Temporary Permit	0.00	1,000,000.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	REPAYMENTS - GENERAL	0.00	0.00	0.00	0.00
	Motor Vehicle Advances	0.00	50,000.00	0.00	0.00
	Bicycle Advances (Principal)	0.00	30,000.00	0.00	0.00
	Motor Vehicle Refurbishing Loan	0.00	30,000.00	0.00	0.00
	House Refurbishing Loan	0.00	30,000.00	0.00	0.00
	Refund of Overpayment	0.00	200,000.00	0.00	0.00
	Unclaimed Deposits	0.00	1,000,000.00	0.00	0.00
	TOTAL	0.00	1,340,000.00	0.00	0.00
	INVESTMENT INCOME	0.00	0.00	0.00	0.00
	Operating Surplus	0.00	0.00	0.00	0.00
	Dividend Received	0.00	1,000,000.00	0.00	0.00
	Other Investment Income	0.00	0.00	0.00	0.00
	TOTAL	0.00	1,000,000.00	0.00	0.00
	INTEREST EARNED	0.00	0.00	0.00	0.00
	Motor Vehicle Bicycle Advances (Interest)	0.00	20,000.00	0.00	0.00
	Bicycle Advances (Interest)	0.00	20,000.00	0.00	0.00
	Refurbishing Loan	0.00	20,000.00	0.00	0.00
	Furniture Loan	0.00	20,000.00	0.00	0.00
	Interest on Housing Loan	0.00	10,000.00	0.00	0.00
	TOTAL	0.00	90,000.00	0.00	0.00



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

NOTE	TRANSFER FROM OTHER GOV T. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	85,400,000.00			200,737,911.20
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Gov t. Entities	87,375,506.60	2,000,000.00	(85,375,506.60)	202,713,417.80
BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY	2,900,000.00	0.00	(2,900,000.00)	16,736,967.85
2	FEBRUARY	14,500,000.00	0.00	(14,500,000.00)	71,070,000.00
3	MARCH	11,500,000.00	0.00	(11,500,000.00)	10,750,000.00
4	APRIL	800,000.00	0.00	(800,000.00)	9,400,000.00
5	MAY	11,400,000.00	0.00	(11,400,000.00)	15,000,000.00
6	JUNE	11,000,000.00	0.00	(11,000,000.00)	1,000,000.00
7	JULY	6,300,000.00	0.00	(6,300,000.00)	7,300,000.00
8	AUGUST	0.00	0.00	0.00	2,500,000.00
9	SEPTEMBER	10,500,000.00	0.00	(10,500,000.00)	20,270,000.00
10	OCTOBER	10,000,000.00	0.00	(10,000,000.00)	5,000,000.00
11	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	1,500,000.00
12	DECEMBER		0.00	0.00	40,210,943.35
	TOTAL	85,400,000.00	0.00	(85,400,000.00)	200,737,911.20



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

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	27,163,727.30	79,524,633.00	52,360,905.70	38,775,754.39
	Legislative Council	11,307,288.65	52,608,203.00	41,300,914.35	22,249,797.46
	Administrative and General services	49,983,652.80	48,827,455.00	(1,156,197.80)	40,938,640.84
	SUB-TOTAL	88,454,668.75	180,960,291.00	92,505,622.25	101,964,192.69
	ECONOMIC SECTOR			0.00	
	Agriculture Section	5,461,122.89	5,126,460.00	(334,662.89)	6,206,726.25
	Forestry Section	4,010,840.00	4,744,338.00	733,498.00	2,540,584.87
	Livestock Section (Veterinary)	18,277,455.90	17,563,691.00	(713,764.90)	19,085,050.17
	Treasury Account Section	26,822,568.81	46,373,707.00	19,551,138.19	28,897,892.49
	Internal Audit	3,108,919.70	7,353,670.00	4,244,750.30	2,317,168.19
	Planning, Research & Statistics Department		13,117,793.00	13,117,793.00	12,683,928.70
	Monitoring & Evaluation	11,867,368.31		(11,867,368.31)	
	Statistics			0.00	
	Treasury Revenue Section	4,877,411.49	4,640,291.00	(237,120.49)	4,534,540.80
	Road & Communication Section	6,421,094.96	5,921,429.00	(499,665.96)	6,975,932.60
	Mechanical Section	7,176,198.37	6,326,928.00	(849,270.37)	7,004,100.90
	Electrical Section	4,089,801.70	3,598,056.00	(491,745.70)	3,554,908.40
	Land & Survey Section	3,937,183.20	3,743,228.00	(193,955.20)	3,604,083.30
	Building Section	2,888,359.70	3,905,690.00	1,017,330.30	3,700,603.20
	SUB-TOTAL	98,938,325.03	122,415,281.00	23,476,955.97	101,105,519.87
	SOCIAL SECTOR			0.00	
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	174,022,267.32	83,166,867.00	(90,855,400.32)	152,435,941.64
	Education (Teaching Staff)	988,684,867.38	809,244,947.00	(179,439,920.38)	863,788,408.71
	Adult Education			0.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	71,865,553.28	72,006,015.00	140,461.72	61,532,130.83
	Curative	282,975,356.26	169,625,714.00	(113,349,642.26)	248,220,811.00
	Rural Water Supply	4,225,603.78	6,337,860.00	2,112,256.22	3,964,993.40
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	13,964,101.19	12,649,456.00	(1,314,645.19)	12,719,034.59
	Information, Youth, Sport & Culture	1,709,350.30	1,175,088.00	(534,262.30)	1,619,959.85
	Social Welfare Section	8,236,381.70	25,249,076.00	17,012,694.30	9,808,823.55
	Trade Section and Cooperatives	1,612,828.00	1,518,662.00	(94,166.00)	594,682.80
	SUB-TOTAL	1,547,296,309.21	1,180,973,685.00	(366,322,624.21)	1,354,684,786.37
	GRAND TOTAL	1,734,689,302.99	1,484,349,257.00	(250,340,045.99)	1,557,754,498.93



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
			₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	20,445,386.92	20,000,000.00	(445,386.92)	49,902,117.29
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	88,137,000.23	80,000,000.00	(8,137,000.23)	12,723,750.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	20,538,532.33	22,200,000.00	1,661,467.67	17,168,188.98
	TOTAL	129,120,919.48	122,200,000.00	(6,920,919.48)	79,794,056.27

DUTSE LOCAL GOVERNMENT NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8	Office of the Chairman	54,723,949.95	46,500,000.00	-8,223,949.95	42,288,974.80
	Legislative Council	36,952,900.00	26,000,000.00	-10,952,900.00	36,552,616.00
	Administrative and General services	249,319,724.58	312,000,000.00	62,680,275.42	183,714,150.32
	SUB-TOTAL	340,996,574.53	384,500,000.00	43,503,425.47	262,555,741.12
	ECONOMIC SECTOR			0.00	
	Agriculture Section	14,366,600.00	23,120,000.00	8,753,400.00	34,176,400.00
	Forestry Section		7,800,000.00	7,800,000.00	17,791,286.00
	Livestock Section (Vetrinary)	15,199,525.00	23,700,000.00	8,500,475.00	25,131,709.00
	Treasury Account Section	31,647,256.31	341,881,656.44	310,234,400.13	449,818,877.54
	Internal Audit	860,000.00	500,000.00	-360,000.00	621,571.00
	Planning, Research & Statistics Department	27,883,718.80	35,600,000.00	7,716,281.20	24,703,400.00
	Monitoring & Evaluation			0.00	
	Statistics			0.00	
	Treasury Revenue Section	7,728,500.00	9,300,000.00	1,571,500.00	8,712,000.00
	Road & Communication Section	19,673,023.50	42,100,000.00	22,426,976.50	22,808,899.00
	Mechanical Section	78,379,628.40	35,000,000.00	-43,379,628.40	58,105,771.85
	Electrical Section	20,083,123.34	36,000,000.00	15,916,876.66	24,088,562.00
	Land & Survey Section	1,800,000.00	3,000,000.00	1,200,000.00	8,755,000.00
	Building Section	36,428,965.40	28,300,000.00	-8,128,965.40	27,060,064.87
	SUB-TOTAL	254,050,340.75	586,301,656.44	332,251,315.69	701,773,541.26
	SOCIAL SECTOR			0.00	
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	40,699,137.14	0.00	-40,699,137.14	12,723,750.00
	Education (Teaching Staff)	0.00	35,000,000.00	35,000,000.00	77,932,595.82
	Adult Education	0.00	7,157,880.00	7,157,880.00	3,042,000.00
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	42,622,384.74	40,500,000.00	-2,122,384.74	17,250,829.00
	Curative	27,224,890.00	18,800,000.00	-8,424,890.00	57,925,120.98
	Rural Water Supply	29,107,690.51	85,000,000.00	55,892,309.49	71,612,934.92
	Traditional Officer (District Head Office)			0.00	159,546,637.80
	Community Development Section	11,179,000.00	3,200,000.00	-7,979,000.00	21,606,500.00
	Information, Youth, Sport & Culture	22,078,819.88	14,700,000.00	-7,378,819.88	9,679,500.00
	Social Welfare Section	56,028,700.00	29,100,000.00	-26,928,700.00	67,762,565.32
	Trade Section and Cooperatives	3,322,000.00	5,500,000.00	2,178,000.00	1,468,331,716.22
	SUB-TOTAL	232,262,622.27	238,957,880.00	6,695,257.73	1,967,414,150.06
	Other Overheads From Capital Receipts	745,113,671.09	904,218,120.00	159,104,448.91	
	GRAND TOTAL	1,572,423,208.64	2,113,977,656.44	541,554,447.80	2,931,743,432.44



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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	OVER HEAD FROM CAPITAL RECEIP 2024				
	ADMINISTRATION	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Contribution for the Purchase of Inspection Hilux	5,000,000.00		-5,000,000.00	0.00
	Purchase of 2no Hilux	60,000,000.00	75,000,000.00	15,000,000.00	0.00
	Purchase of 10no. Motorcycle	20,693,750.00		-20,693,750.00	0.00
	General Renovation of Guest House	44,698,000.00	30,000,000.00	-14,698,000.00	0.00
	Demarcation of Grazing Reserves	30,000,000.00	30,000,000.00	0.00	0.00
	Contribution to IFAD Programme	58,151,809.40	25,000,000.00	-33,151,809.40	0.00
	Tractor Loan Repayment	44,313,336.00	66,470,000.00	22,156,664.00	0.00
	Renovation of LGC Secretariat		45,000,000.00	45,000,000.00	0.00
	Renovation of (LEA) secretariat		20,000,000.00	20,000,000.00	0.00
	renovation 3 nos village head office at each		10,000,000.00	10,000,000.00	0.00
	Renovation of 3 health facility in each ward		15,000,000.00	15,000,000.00	0.00
	Road side Tree planting	1,500,000.00		-1,500,000.00	0.00
	Demarcation of Grazing Reserves	6,006,750.00		-6,006,750.00	0.00
		26,353,898.00	45,000,000.00	18,646,102.00	0.00
	Lanad Compensation	2,100,000.00	10,000,000.00	7,900,000.00	0.00
	Renovation of health clinic at galamawa G/kofa, kyanan (ongoing)		5,000,000.00	5,000,000.00	0.00
	Renovation of Primary School	1,893,807.29		-1,893,807.29	0.00
	General renovation / external work of Guest House Dutse	20,000,000.00	30,000,000.00	10,000,000.00	0.00
	Community Development fund	19,604.50	20,000,000.00	19,980,395.50	0.00
	Settlement of outstanding liabilities	26,353,898.00	45,000,000.00	18,646,102.00	0.00
	Contribution to Local Government Election	30,000,000.00	30,000,000.00	0.00	0.00
					0.00
					0.00
	SUB TOTAL	377,084,853.19	501,470,000.00	124,385,146.81	0.00
					0.00
	ECONOMICS SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase of fertilizer	6,121,102.00	10,000,000.00	7,525,000.00	0.00
	Purchase of hand pump material	16,706,151.43	5,748,120.00	-10,958,031.43	0.00
	Purchase of Mobile motorcycle to Vet	4,500,000.00		-4,500,000.00	0.00
	Road side tree planting		10,000,000.00	10,000,000.00	0.00
	Provision of scholarship and educational support for tertiary institution		20,000,000.00	20,000,000.00	0.00
	Procurement of drugs rehabilitation programme		20,000,000.00	20,000,000.00	0.00
	Purchase of materials for blind center at dutse		5,000,000.00	5,000,000.00	0.00
	General Renovations of Primary Health Facilities Across the Local Government (SURE-P)		30,000,000.00	30,000,000.00	0.00
	renovation 3 nos village head office at each		10,000,000.00	10,000,000.00	0.00
	Renovation of 3 health facility in each ward		15,000,000.00	15,000,000.00	0.00
	Ratification of Pipe line across LG	2,300,000.00		-2,300,000.00	0.00
	Coverion of Hand Pump to solar	2,143,390.00		-2,143,390.00	0.00
	Conversion of 1 no Hand pump to solar at 11 wards	5,235,000.00		-5,235,000.00	0.00
	Control of Erosion at Local Government Area	26,199,891.10	50,000,000.00	23,800,108.90	0.00
	Literite filling across Local government	20,364,982.60	20,000,000.00	-364,982.60	0.00
	Laterite fillings from By pass to Bakin jeji	10,849,542.00	20,000,000.00	9,150,458.00	0.00
	SUB TOTAL	94,420,059.13	215,748,120.00	124,974,162.87	0.00



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	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Contribution to empowerment programme		20,000,000.00	20,000,000.00	0.00
	Youth empowerment (SURE-P)		20,000,000.00	20,000,000.00	0.00
	Renovation of distrct head house at municipal cikin gari		2,000,000.00	2,000,000.00	0.00
	General renovation of blind/ woman center		5,000,000.00	5,000,000.00	0.00
	Social protection programme	16,014,500.00	10,000,000.00	6,014,500.00	0.00
	Contribution to Community Development	68,006,767.46	40,000,000.00	28,006,767.46	0.00
	Youth/ Women Empowerment	35,897,391.07	25,000,000.00	10,897,391.07	0.00
	Contribution to Empowerment Programme	19,898,200.00		19,898,200.00	0.00
	Youth Empowerment	42,711,979.00	45,000,000.00	2,288,021.00	0.00
	Rehabilitation of gidan dugus, jidawa Jumat Mosque		15,000,000.00	15,000,000.00	0.00
	Women Empowerment(Goat Breeding)		5,000,000.00	5,000,000.00	0.00
	Repairs of primary school furnitures	5,000,000.00		5,000,000.00	0.00
	Purchase of school uniform	9,507,720.00		9,507,720.00	0.00
	Procurement of Drugs	39,229,700.00		39,229,700.00	0.00
	Provision of Scholarship & Educational Support	37,342,501.24		37,342,501.24	0.00
	SUB TOTAL	273,608,758.77	187,000,000.00	86,608,758.77	0.00
	GRAND TOTAL	745,113,671.09	904,218,120.00	162,750,550.91	0.00



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

8.2	OVER HEAD COST BY SECTOR (Continuation)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Renovation of district head house at municipal cikin gari	0.00	2,000,000.00	2,000,000.00	0.00
	General renovation of blind/ woman center	0.00	5,000,000.00	5,000,000.00	0.00
	Renovation of LGC Secretariat	0.00	15,000,000.00	15,000,000.00	0.00
	Renovation of (LEA) secretariat	0.00	20,000,000.00	20,000,000.00	0.00
	Renovation of health clinic at galamawa G/kofa, kyan (ongoing)	0.00	5,000,000.00	5,000,000.00	0.00
	Procurement of drugs rehabilitation programme	0.00	20,000,000.00	20,000,000.00	0.00
	General Renovations of Primary Health Facilities Across the Local Government (SURE-P)	0.00	30,000,000.00	30,000,000.00	0.00
	renovation 3 nos village head office at each	0.00	10,000,000.00	10,000,000.00	0.00
	Renovation of 3 health facility in each ward	0.00	15,000,000.00	15,000,000.00	0.00
	General renovation / external work of Guest House Dutse	20,000,000.00	0.00	(20,000,000.00)	0.00
	TOTAL	745,113,671.09	603,470,000.00	(141,643,671.09)	0.00

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	47,639,167.36	30,000,000.00	(17,639,167.36)	37,975,099.70
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	47,639,167.36	30,000,000.00	(17,639,167.36)	37,975,099.70
	2% Sule Lamido University Kafin Hausa	103,583,679.23	50,000,000.00	(53,583,679.23)	62,487,463.52
	Contribution to State & LG Joint Projects & Programmes	404,153,820.00	150,000,000.00	(254,153,820.00)	226,617,501.00
	5% EMIRATE	238,195,832.85	105,000,000.00	(133,195,832.85)	159,546,637.80
	STABILIZATION	279,578,874.30	90,000,000.00	0.00	0.00
	TOTAL	1,120,790,541.10	365,000,000.00	(755,790,541.10)	524,601,801.72

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	0.00	0.00	0.00	0.00
	Ministry for Water Resources (Water Facilities)	74,977,091.00	50,000,000.00	(24,977,091.00)	71,012,934.92
	Directorate of Special Services (Vigilante, Hisbah & Disable)	17,778,666.84	15,126,000.00	(2,652,666.84)	15,050,444.32
	Directorate of Salary and Pension Administration	31,258,020.88	31,258,020.48	(0.40)	0.00
	Ministry for Information (Masaki) & Allura da Zare	1,800,000.00	0.00	0.00	0.00
	LACA	500,000.00	0.00	0.00	0.00
	JBC Monthly Bulleting	860,000.00	0.00	0.00	0.00
	TOTAL	127,173,778.72	96,384,020.48	(27,629,758.24)	86,063,379.24



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11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11a	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	Construction of Friday Mosque	40,198,614.17	40,000,000.00	(198,614.17)	0.00
	Construction of Five daily Prayer Mosques	10,426,438.08	60,000,000.00	49,573,561.92	0.00
	Construction of 2no Midwife quarters at Dundubus & Karnaya	110,713,666.61	45,000,000.00	(65,713,666.61)	0.00
	Construction of Feeder road by Pass to Gurungu	3,260,000.00	20,000,000.00	16,740,000.00	0.00
	Construction of Market Stall at Limawa	1,984,664.55	0.00	(1,984,664.55)	0.00
	Construction of Market stall at Karnaya (On going)	198,466.16	0.00	(198,466.16)	0.00
	Construction of Drainage at Fagoji and Others	12,049,218.01	10,000,000.00	(2,049,218.01)	0.00
	Construction of Drainage at Jigawar Tsada and Others	15,832,768.26	35,000,000.00	19,167,231.74	0.00
	Construction of Islamiyya Block	1,786,125.00	10,000,000.00	8,213,875.00	0.00
	Construction of basic Health Centre at Yar Gaba	2,000,000.00	10,000,000.00	8,000,000.00	0.00
	Construction of Drainage at Shagari Quarters	6,571,736.37	0.00	0.00	0.00
	Wall fencing of grave yard at each ward	0.00	15,000,000.00	0.00	0.00
	Procurement of official vehicle for chairman, vice chairman, speaker and 4No office utility vehicle	0.00	15,000,000.00	0.00	0.00
	Purchase of utility vehicles for chairman Toyota Camry	0.00	30,000,000.00	0.00	0.00
	Purchase of vehicle for district heads (Takumbo)	0.00	20,000,000.00	0.00	0.00
	Purchase operation vehicles for the PHC area office (golf wagon)	0.00	5,000,000.00	0.00	0.00
	Purchase 2Nos Hilux	0.00	106,398,395.00	0.00	0.00
	Purchase of 10Nos motorcycle	0.00	10,000,000.00	0.00	0.00
	Purchase of 15Nos motorcycle ODF	0.00	12,000,000.00	0.00	0.00
	Wall fencing of NYSC lodge at Dutse	0.00	8,000,000.00	0.00	0.00
	Construction of district head house at chamo and sakwaya Ongoing	0.00	35,000,000.00	0.00	0.00
	Construction of police station at chamo, sakwaya in dundubus (outpost)	0.00	25,000,000.00	0.00	0.00
	Construction of conference hall at Dutse local government secretariat	0.00	15,000,000.00	0.00	0.00
	Furnishing of legislative council chamber	0.00	5,000,000.00	0.00	0.00
	Construction of cold room at Dutse primary health care (PHC)	0.00	2,000,000.00	0.00	0.00
	Furnishing of the LG PHC area office complex	0.00	3,000,000.00	0.00	0.00
	Construction of education secretary office at LG secretariat Dutse	0.00	10,000,000.00	0.00	0.00
	Procurement of office furniture at chamo, sakwaya, Dutse and dundubus district head office	0.00	10,000,000.00	0.00	0.00
	SUB TOTAL	205,021,697.21	556,398,395.00	351,376,697.79	
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Electrification project at Abaya, Kacha, Warwade and Other	9,539,587.00	83,376,483.00	73,836,896.00	0.00
	Connection Higher Tension Power From Jidawa to Buju	1,000,000.00	15,000,000.00	14,000,000.00	0.00
	Purchase of 3 No Transformer at Kudai and Daran	500,000.00	20,000,000.00	19,500,000.00	0.00
	Extension of electricity from kwadiya to jiba, Digawar isari	0.00	25,000,000.00	0.00	0.00
	Provision of solar lightening LG PHC area office secretariat	0.00	5,000,000.00	0.00	0.00
	Purchase of 3No 200KVA transformers at kudai, darau and sabon gari sule lamido/dan masara (ongoing)	0.00	20,000,000.00	0.00	0.00
	Electrocution of hausawa, jabbewa and sakwayayal (ongoing)	0.00	30,000,000.00	0.00	0.00
	provision of solar lightening at 3 communities in each ward	0.00	20,000,000.00	0.00	0.00
	Construction of market stalls at limawa, laraba, dundubus, kudai yargaba, chai-chai, chamo sakwaya and hammayayi markets (ongoing)	0.00	20,000,000.00	0.00	0.00
	Construction of mini motor park at Dutse modern market (phase1)	0.00	20,000,000.00	0.00	0.00
	Construction of new motor park at Dutse, Laraba tambarin gwani and Chamo	0.00	10,000,000.00	0.00	0.00
	Construction of 5Nos market stall modern one at karnaya	0.00	5,000,000.00	0.00	0.00



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11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11b	ECONOMIC SECTOR (Continuation)	₦	₦	₦	₦
	Construction of 10nos hand pumps at each ward	0.00	40,000,000.00	0.00	0.00
	Purchase of hand pumps materials	0.00	60,000,000.00	0.00	0.00
	Rectification of pipes line across the local government	0.00	10,000,000.00	0.00	0.00
	Extension of pipes at kwaimawa 1000meters	0.00	3,000,000.00	0.00	0.00
	Conversion of hand pump to solar at each ward	0.00	5,000,000.00	0.00	0.00
	Provision of water supply at upgrade PHC	0.00	5,000,000.00	0.00	0.00
	Provision of water supply at NYSC lodge Dutse	0.00	5,000,000.00	0.00	0.00
	Construction of solar at dadin duniya	0.00	10,000,000.00	0.00	0.00
	Construction of 10Nos boreholes at each ward (ongoing)	0.00	40,000,000.00	0.00	0.00
	Construction/ conversion of 1No solar scheme at 11ward	0.00	15,000,000.00	0.00	0.00
	Construction of drainage at fagoji, zai, sakwaya, madobi, and duru gari (ongoing)	0.00	10,000,000.00	0.00	0.00
	Construction of drainage at jigawar tsada, danmasara, yalwawa, zai (ongoing)	0.00	35,000,000.00	0.00	0.00
	construction of shopping complex	0.00	25,000,000.00	0.00	0.00
	construction of 3 village head at each	0.00	20,000,000.00	0.00	0.00
	construction of city gate across local government	0.00	5,000,000.00	0.00	0.00
	SUB TOTAL	11,039,587.00	561,376,483.00	550,336,896.00	0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Provision of Solar light at each Ward	13,524,500.85	0.00	0.00	0.00
	Construction of 10no. Hand pumps at each Ward (On going)	51,129,538.27	0.00	0.00	0.00
	Provision of Solar light at Health post	6,399,571.15	0.00	0.00	0.00
	Construction of 10 No Bore Holes at Each Wards	31,576,000.60	40,000,000.00	8,423,999.40	
	Establishment of college of nursing and health sciences Phase I	0.00	40,000,000.00	0.00	0.00
	Construction 3 block of class room for islamiyya primary school at each ward	0.00	10,000,000.00	0.00	0.00
	Renovation of 5 primary schools at each ward	0.00	10,000,000.00	0.00	0.00
	Contribution to primary school furniture across the local government	0.00	15,000,000.00	0.00	0.00
	Construction of 1 block of 2 classroom at dadin duniya, barebari and eje (ongoing)	0.00	5,000,000.00	0.00	0.00
	Contribution for the renovation of primary schools across the local government (SURE-P)	0.00	20,000,000.00	0.00	0.00
	Completion of 2No. Bedroom semi-detached house at chamo	0.00	7,000,000.00	0.00	0.00
	Construction of basic health center at yargaba, darau and tudun wada (ongoing)	0.00	10,000,000.00	0.00	0.00
	Construction of public convenience at motor pack and Dutse market	0.00	10,000,000.00	0.00	0.00
	Construction of basic health clinic at zangon buju, jiba, baranda, and sakwayayal, Kwaimawa	0.00	30,000,000.00	0.00	0.00
	Construction of 1No. Health post standard at baranda, chamo and kaci	0.00	20,000,000.00	0.00	0.00
	Wall fencing at karnaya and yargaba health care center	0.00	5,000,000.00	0.00	0.00
	Provision of solar lighting system at health centers in each ward	0.00	10,000,000.00	0.00	0.00
	Construction of public convenience at Dutse sport complex	0.00	30,000,000.00	0.00	0.00
	Purchase of materials for blind center at Dutse	0.00	5,000,000.00	0.00	0.00
	SUB TOTAL	102,629,610.87	267,000,000.00	164,370,389.13	0.00
	GRAND TOTAL	318,690,895.08	1,384,774,878.00	0.00	0.00



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

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	65,188,021.00
	CURRENT YEAR ADVANCE	65,188,021.00
	MARGINS	0.00
13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	88,690,700.99
	PREVIOUS YEAR NCL	88,690,700.99
	MARGINS	0.00

14	CASH AND CASH EQUIVALENTS	2024	2023
		.	₦
	MAIN ACCOUNT	850,660.82	5,506.48
	OVERHEAD ACCOUNT	26,644.97	15,647.41
	SALARY ACCOUNT	22,090,187.35	60,604.54
	PROJECT ACCOUNT	209,564.43	776,536.08
	LOAN ACCOUNT		
	OTHERS ACCOUNT	576,810.83	576,810.83
	TOTAL	23,753,868.40	1,435,105.34
15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	5,770,817.20	5,770,817.20
	OTHER ADVANCE	59,417,204.00	59,417,204.00
	TOTAL	65,188,021.20	65,188,021.20

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	87,040,816.33	4,520,847,234.69	9,042,777.78	19,918,750.00	432,979,749.28	386,125,000.00	5,455,954,328.08
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	1,740,816.33	90,416,944.69	904,277.78	3,983,750.00	28,879,749.28	77,225,000.00	203,150,538.08
	ACCUMULATED DEPRECIATION 31/12/24							0.00
	NET BOOK VALUE AS AT 31/12/2024	85,300,000.00	4,430,430,290.00	8,138,500.00	15,935,000.00	404,100,000.00	308,900,000.00	5,252,803,790.00



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

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	302,941.00	302,941.00
	8% CPS	2,941,843.00	2,941,843.00
	MHWUN	153,288.00	153,288.00
	PARTY CONTR.	2,381,000.00	2,381,000.00
	RET.MONEY	4,798,001.00	4,798,001.00
	GOVT TAX	48,118,984.54	48,118,984.54
	7.5% VAT	9,535,329.84	9,535,329.84
	TOTAL	68,231,387.38	68,231,387.38
18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	2,139,505.00	2,139,505.00
	5%WHT	3,544,007.34	3,544,007.34
	OTHERS	14,775,801.27	13,875,771.27
	TOTAL	20,459,313.61	19,559,283.61

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	5,455,954,328.08	0.00	(318,690,895.08)	5,137,263,433.00
	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	5,455,954,328.08	0.00	0.00	5,137,263,433.00

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	(22,067,574.45)	(123,580.49)
	SURPLUS/DEFICIT FOR THE YEAR	137,859,120.06	191,368,012.52
	ADJUSTMENT DURING THE YEAR	0.00	
	BALANCE C/F	115,791,545.61	191,244,432.03



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

SUPPLEMENTARY NOTE 1						
ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			BUDGETTED EXPENDITURE	VARIANCE
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PREVENTIVE	1,740,222,667.32	83,166,867.00		83,166,867.00	(1,657,055,800.32)	2,092.45
CURATIVE	988,684,867.38	809,244,947.00		809,244,947.00	(179,439,920.38)	122.17
RURAL WATER SUPPLY					(1,836,495,720.70)	305.79
SUB TOTAL EXPENDITURE	2,728,907,534.70	892,411,814.00		892,411,814.00		
<u>OVERHEAD COST</u>						
PREVENTIVE	42,622,384.74	26,500,000.00	14,000,000.00	40,500,000.00	(2,122,384.74)	105.24
CURATIVE	27,224,890.00	12,800,000.00	6,000,000.00	18,800,000.00	(8,424,890.00)	144.81
RURAL WATER SUPPLY	98,954,965.25	54,000,000.00	31,000,000.00	85,000,000.00	(13,954,965.25)	116.42
SUB TOTAL EXPENDITURE	168,802,239.99	93,300,000.00	51,000,000.00	144,300,000.00	(24,502,239.99)	116.98
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE		30,000,000.00	30,000,000.00	60,000,000.00	60,000,000.00	0.00
CURATIVE	55,001,433.48	80,000,000.00	10,000,000.00	90,000,000.00	34,998,566.52	61.11
RURAL WATER SUPPLY			40,000.00	40,000.00	40,000.00	0.00
SUB TOTAL EXPENDITURE	55,001,433.48	110,000,000.00	40,000,000.00	150,000,000.00	94,998,566.52	36.67
GRAND TOTAL	2,952,711,208.17	1,095,711,814.00	91,000,000.00	1,186,711,814.00	70,496,326.53	153.65

DUTSE SUPPLEMENTARY NOTE 2						
ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	71,865,553.28	72,006,015.00	0.00	72,006,015.00	140,461.72	99.80
TEACHING	282,975,356.26	169,625,714.00	0.00	169,625,714.00	(113,349,642.26)	166.82
ADULT EDUCATION	4,225,603.78	6,337,860.00	0.00	6,337,860.00	2,112,256.22	66.67
SUB TOTAL EXPENDITURE	359,066,513.32	247,969,589.00	0.00	247,969,589.00	(111,096,924.32)	144.80
					0.00	
<u>OVERHEAD COST</u>					0.00	
NON-TEACHING	40,699,137.14	0.00	0.00	0.00	(40,699,137.14)	
TEACHING	0.00	0.00	0.00	35,000,000.00	35,000,000.00	0.00
ADULT EDUCATION		0.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	40,699,137.14	0.00	0.00	42,157,880.00	1,458,742.86	96.54
					0.00	
<u>CAPITAL EXPENDITURE</u>					0.00	
NON-TEACHING		52,000,000.00	50,000,000.00	102,000,000.00	102,000,000.00	0.00
TEACHING	162,842,937.18	235,000,000.00	145,000,000.00	380,000,000.00	217,157,062.82	42.85
ADULT EDUCATION	109,089,079.70	193,000,000.00	30,000,000.00	223,000,000.00	113,910,920.30	48.92
SUB TOTAL EXPENDITURE	271,932,016.88	480,000,000.00	225,000,000.00	705,000,000.00	433,067,983.12	38.57
GRAND TOTAL	671,697,667.34	727,969,589.00	225,000,000.00	995,127,469.00	323,429,801.66	279.91



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



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 Dutse 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.

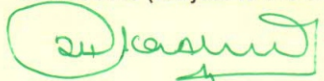
AUDITOR-GENERAL'S RESPONSIBILITIES

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

DUTSE LOCAL GOVERNMENT, JIGAWA STATE
DISCLOSURE AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST -DECEMBER 2024

1. STATUTORY REVENUE

Dutse Local Government received the Sum of Two Billion Four Hundred and Twenty-Seven Million Three Hundred and Thirty-One Thousand One Hundred and seventy-One Naira Fourty One Kobo (2,427,331,171.41) as Government share Statutory revenue From the Federation Account from January – December 2024. This represents 82.23% of the budgeted amount of Two Billion Nine Hundred and Fifty-One Million Seven Hundred and Seventy-Eight Thousand Five Hundred and Nineteen Naira (2,951,778,519.00)

2 GOVERNMENT SHARE OF VAT

The Sum of Two Billion Five Hundred and Ninety-Five Million Three Hundred and Four Thousand Five Hundred and Seventy-Five Naira Twenty-One Kobo (2,595,304,575.21) as Government share of VAT from the Federation account for the year ended 31st – December 2024 representing 160.90% of the budgeted amount of One Billion Six Hundred and Twelve Million Nine Hundred and Eighty-Nine Thousand Seven Hundred and Sixteen Naira 1,612,989,716.00

3. NON-TAX REVENUE

Fifteen Million, One Hundred and Ninety Six Thousand, One Hundred and Fifty Five Naira, Eighty-Five Kobo (15,196,155.85), were realised by the Local Government as Non-Tax Revenue representing 39.33% of the budgeted amount of Thirty-Eight Million Six Hundred and Thirty Thousand Naira 38,630,000.00

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The sum of eighty-seven Million Three Hundred and seventy-Five Thousand Five Hundred and Six Naira Sixty kobo 87,375,506.60 was received by the Local Government From Stabilization account of Ministry for Local Government and state independent revenue during the year ended 31st – December 2024. This represents 4368.78% of the budgeted amount of Two Million Naira 2,000,000.00

5 BANK RECONCILIATION STATEMENTS

The accounts Maintained by the Local Government for the Year ended 31st -December 2024 have been properly reconciled

6 BUDGET PERFORMANCE

The Budget performance for the year ended 31st -December 2024 in respect of Local

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENT
REVENUE				
STATUTORY REVENUE	2,951,778,519.00	2,427,331,171.41	524,447,347.59	82.23%
GOVT SHARE OF VAT	1,612,989,716.00	2,595,304,575.21	(982,314,859.21)	160.90%
TAX REVENUE	100,000.00		1,000,000.00	
NON-TAX REVENUE	38,630,000.00	15,196,155.85	23,433,844.15	39.33%
TRANSFER FROM OTHER GOVT ENTITIES	2,000,000.00	87,375,506.60	(85,375,506.60)	43.69%
TOTAL REVENUE	4,605,478,235.00	5,125,207,409.07	519,709,174.07	111.28%
.				
EXPENDITURE				
RECURRENT EXP	4,417,952,913.44	4,784,197,750.93	(336,244,837.49)	108.29%
CAPITAL EXP	1,289,774,878.00	318,690,895.08	971,083,982.92	24.79%
TOTAL EXP	5,707,727,791.44	5,102,888,646.01	604,839,145.43	89.40%



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

1 TOTAL REVENUE

The Sum of Five Billion One Hundred and Twenty-Five Million Two Hundred and Seven Thousand Four Hundred and Nine Naira Seven Kobo 5,125,207,409.07 were received by the Local Government as Statutory revenue from The Federation Account and independent revenue representing 111.28% of the budgeted amount of Four Billion, Six Hundred and Seventy-Eight Million, Four Hundred and Ninety Eight Thousand, Two Hundred and Thirty-Five Naira (N4,605,498,235.00).

2 RECURRENT EXPENDITURES

The Sum of Four Billion Seven Hundred and Eighty-Four Million One Hundred and Ninety-Seven Thousand Seven Hundred and Fifty Thousand Naira Ninety-Three Kobo 4,784,197,750.93 was expended on recurrent expenditure during the year ended 31st -December 2024 representing 108.29% of the budgeted amount of Four Billion Four Hundred and Seventeen Million Nine Hundred and Fifty-Two Thousand Nine Hundred and Thirteen Naira Fourty Four Kobo 4,417,952,913.44

3 CAPITAL EXPENDITURE

The Sum of Three Hundred and Eighteen Million Six Hundred and Ninety Thousand Eight Hundred and Ninety-Five Naira Eight Kobo (N318,690,895.08) Was expended on Capital expenditure which represents only 24.79% of the budgeted amount of (N1,687,727,362.66)

4 RECOMMENDATIONS

- a The Local Government shall reduce over spending on recurrent expenditure and shift the same For the Provision of Social amenities to the Community
- b. The Local Government Should Improve ways of revenue generation within it domain



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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Three Hundred and fourteen Million Eight Hundred and Seventy Three Thousand Five Hundred and Ten Naira Forty Four Kobo {N314, 873,510.44} was issue to DutseLocal Government Council and the same amount was resolved and verified no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/BKZO/DUT/LQ.1/24	Irregular Payment Vouchers	38,164,553.00	38,164,553.00	0.00
2	ALG/AUD/BKZO/DUT/LQ.2/24	Un Presented Payment Vouchers	18,243,281.00	18,243,281.00	0.00
3	ALG/AUD/BKZO/DUT/LQ.3/24	Service not Rendered	2,500,000.00	2,500,000.00	0.00
4	ALG/AUD/BKZO/DUT/LQ.4/24	Items Purchased but not taken on Charge	8,143,500.00	8,143,500.00	0.00
5	ALG/AUD/BKZO/DUT/LQ.5/24	Irregular Payment	75,171,691.00	75,171,691.00	0.00
6	ALG/AUD/BKZO/DUT/LQ.6/24	Project not yet Executed	5,762,586.00	5,762,586.00	0.00
7	ALG/AUD/BKZO/DUT/LQ.7/24	Items Purchased but not taken on charge	15,333,281.00	15,333,281.00	0.00
8	ALG/AUD/BKZO/DUT/LQ.8/24	Un Documented Tax	5,033,102.00	5,033,102.00	0.00
9	ALG/AUD/BKZO/DUT/LQ.9/24	Un Presented Payment Vouchers	17,626,923.00	17,626,923.00	0.00
10	ALG/AUD/BKZO/DUT/LQ.10/24	Un Accounted Payment	47,634,298.00	47,634,298.00	0.00
11	ALG/AUD/BKZO/DUT/LQ.11/24	Un Presented Payment vouchers	37,487,241.84	37,487,241.84	0.00
12	ALG/AUD/BKZO/DUT/LQ.12/24	Irregular Payment	20,740,744.95	20,740,744.95	0.00
13	ALG/AUD/BKZO/DUT/LQ.13/24	Un Accounted withdrawal	19.653,724.75	19.653,724.75	0.00
14	ALG/AUD/BKZO/DUT/LQ.14/24	Non-Remittance of Tax Deduction	3,376,583.90	3,376,583.90	0.00
	TOTAL		314,873,510.44	314,873,510.44	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of DutseLocal Government staff and local Education Authorities. To this effect, a number of Twenty Two [22] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Thirty Million, Six Hundred and Seven Thousand, Eighty Hundred and Sixty Eight Naira N30,607,868.00.

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 Fifteen [15] numbers of staff retired and deceased owed DutseLocal Government Council, the sum of Three Million, Three Hundred and Sixteen Thousand, Five Hundred and Ninety SixNaira N3,316,596.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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

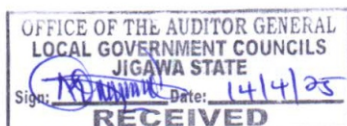


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/BKD/ZO/DTSLG/LQ. 14/24

The Chairman,

Dutse Local Government



AUDIT QUERY

Audit Form 1

Station: Dutse LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: 3,376,583.90

Payee: Sundries

Nature of Payment: Various

Date: 15/4/25

NON-REMITTANCE OF TAX DEDUCTED

We observed during the Examination of Payment Vouchers that 17.5% Tax deductions in respect of VAT, WHT and Stamp Duties deducted etc were not remitted to the concerned bodies amounting to N3,376,583:90. Refers attached schedule for details.

The responsible officer should explain on such a negligent attitude, remit the amount involved or else an appropriate sanction be enforced against them.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu
Area Auditor
Dutse Local Govt.



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

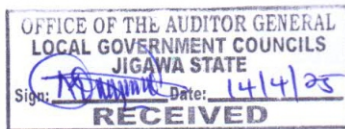


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No: ALG/BKD/ZO/DTSLG/LQ. 14/24

The Chairman,

Dutse Local Government



AUDIT QUERY

Audit Form 1

Station: Dutse LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: CC

Payee: 3,376,583.90

Nature of Payment: Sundries

Various

Date: 15/4/25

NON-REMITTANCE OF TAX DEDUCTED

We observed during the Examination of Payment Vouchers that 17.5% Tax deductions in respect of VAT, WHT and Stamp Duties deducted etc were not remitted to the concerned bodies amounting to N3,376,583:90. Refers attached schedule for details.

The responsible officer should explain on such a negligent attitude, remit the amount involved or else an appropriate sanction be enforced against them.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu
Area Auditor
Dutse Local Govt.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/BKD/ZO/DTSLG/LQ. 13/24

The, Chairman,

Dutse

Local Government



Audit Form 1

Station: Dutse LGA

Pv. No.: CC Date: Oct-Dec, 24

Head: CC Sub Head: CC

Amount N: 19,653,724.75

Payee: Sundries

Nature of Payment: Various

Date: AG 15/4/25

AUDIT QUERY

UNACCOUNTED WITHDRAWAL OCTOBER-DECEMBER, 2024

During the posting of Bank Statement against the entries made in the Cash Book, we observed that various payments amounting to N19,653,724.75 were made without being accounted by the payees i.e no purpose of the payments.

The above therefore, contradicts the payments procedures as contained in F.M Chapter 14.3.

The concerned officers should be asked to explain fully or else the total amount paid be refunded back to Treasury and furnish this office with recovery receipt.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu
Area Auditor
Dutse Local Govt.

ATCA
pls deal as per above
15/4/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/BKD/ZO/DTS LG/LQ. 12/24

The, Chairman,
Dutse Local Government



Audit Form 1

Station: Dutse LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: 20,740,744.95

Payee: Sundries

Nature of Payment: Various

Date: 15/1/25

AUDIT QUERY

IRREGULAR PAYMENTS OCTOBER-DECEMBER, 2024

As a result of examination of Payment Vouchers for the period stated above, we observed that vouchers worth Twenty Million, Seven Hundred and Forty Thousand, Seven Hundred and Forty Four Naira, Ninety Five Kobo (N20,740,744.95K) only were paid without being accompanied with necessary supporting documents to validate the payment. Refer to attached schedule for details.

The above therefore, does not comply with the provision of f.m 14.3(8). As such the negligent officers should be asked to explain or else the total amount involved be recovered and this office be informed accordingly.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu
Area Auditor
Dutse Local Govt.

Handwritten notes:
DACA
Refer above & treat as
DACA
15/1/25



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



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

Local Query No. ALG/BKD/ZO/DTSLG/LQ. 11/24

The, Chairman,
Dutse Local Government



DCA
Pis treat
AG 15/4/25

AUDIT QUERY

Audit Form 1

Station: Dutse LGA
Pv. No.: CC Date: Oct-Dec, 24
Head: CC Sub Head: CC
Amount N: 37,487,241.84
Payee: Sundries
Nature of Payment: Various
Date: 14/4/25

UN-PRESENTED PAYMENT VOUCHERS OCTOBER-DECEMBER, 2024

During the posting of payment vouchers into the Main Cash Book of the Local Government for the period stated above. It was observed that, various payments were made without raising the authorized payment vouchers to justify the payments amounting to Thirty Seven Million, Four Hundred and Eighty Seven Thousand, Two Hundred and Forty One Naira, Eighty Four Kobo (N37,487,241.84) only. Refer to-attached Schedule.

Above therefore, contradicts the payment procedures as contained in the Financial Memoranda 14.3.

The Officer concerned should be ask to explain fully or else the total amount paid be refunded back to Treasury and this office be furnish with recovery receipt for next line of action.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu
Area Auditor
Dutse Local Govt.

Refer above & deal per
15/4/25



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

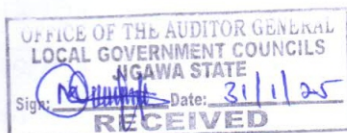


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/BKZO/DUT/LQ/10/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse

Pv. No.: CC Date: July-Sept;24

Head CC Sub Head: CC

Amount N: ₦47,634,298:00

Payee: Sundries

Nature of Payment: Various

Date: _____

AUDIT QUERY

UN ACCOUNTED PAYMENT

The sum of forty seven million six hundred and thirty four thousand two hundred and ninety eight Naira only (₦47,634,298) were spent for various services rendered to the Local Government without using prepared payment vouchers to support the payment.

Refer to schedule attached for details.

This is contrary to the provision of financial memoranda (FM) 14.3.

In view of the above therefore the concerned officers should be ask to produce authorized payment vouchers for examination or else the total sum be refunded and this office be furnish with treasury recovery details for examination and verification.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

DACA
Super above xref res
(General)
DCA
6/2/25

ALI ADAMU
Area Auditor
Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/24
The, Hon. Chairman
Dutse Local Government



Audit Form 1

Station: CC Dutse
Pv. No.: CC Date: July-Sept, 24
Head CC Sub Head: CC
Amount N: ₦17,626,923:00
Payee: Sundries
Nature of Payment: Various
Date: _____

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

Payment to the tune of seventeen million six hundred and twenty six thousand nine hundred and twenty three Naira only (₦17,626,923) for the period of July – September 2024 not presented for auditing. Refer to schedule attached for details.

This is contradicts the provision of model financial memoranda (FM) Chapter 14.3

In view of the above therefore the officers concerned should be ask to explain the reason for the above and present the outstanding payment vouchers to this office for examination or else refund the whole amount involved.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.


ALI ADAMU
Area Auditor
Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/8/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse

Pv. No.: CC Date: July-Sept; 24

Head CC Sub Head: CC

Amount N: ₦5,035,102:00

Payee: Sundries

Nature of Payment: Various

Date: _____

AUDIT QUERY

UN DEDUCTED TAX JULY – SEPTEMBER, 2024

Payment to the tune of Five Million Thirty Five Thousand One Hundred and two Naira only (₦5,035,102.00) were made for various expenditures without deducting 7.5 VAT and 5% Govt tax for the above period. Refer to schedule attached for details.

This is contrary to the provision of financial memoranda (FM) Chapter 10.

In view of the above therefore the concerned officers should be ask to explain or else the total sum be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

*NACA
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6/2/25*

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ALI ADAMU
Area Auditor
Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/7/24

The, Hon. Chairman

Dutse Local Government



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AUDIT QUERY

Audit Form 1

Dutse

Station: CC Date: July-Sept, 24

Pv. No.: CC Sub Head: CC

Head: CC Sub Head: CC

Amount N: ₦15,333,281:00

Payee: Sundries

Nature of Payment: Various

Date: _____

ITEMS PURCHASED BUT NOT TAKEN ON CHARGE

The total sum of fifteen million three hundred thousand and thirty three two hundred and eighty one Naira only (₦15,333,281) were paid for the purchase of some items.

Refer to schedule attached.

The items said to have been purchased were not taken to their respective stores as no evidence of the purchases were attached to the payment vouchers i.e. S.R.V. and ledger page this contradicts model financial memoranda chapter (14.8).

The concerned officers should be ask to explain or else the total sum paid be recovered and this office inform for reverification.

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

*BCA
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ALI ADAMU
Area Auditor
Dutse Local Government



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

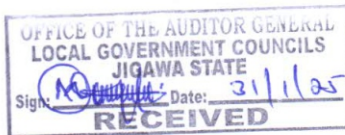


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZO/DUT/LQ/6/24

The, Hon. Chairman

Dutse Local Government



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Pis Deal
AG 6/2/25
AUDIT QUERY

Audit Form 1

Dutse

Station CC July-Sept;24

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: ~~N5,762~~ 1,586:00

Payee: Sundries

Nature of Payment: Various

Date: AG 6/2/25

PROJECT NOT YET EXECUTED

The total sum of five million seven hundred and sixty two thousand five hundred and eighty six Naira only (N5,762,586) were paid for the construction of Friday Mosque at Jangari Village and Evacuation of Drainage at eleven ward as per schedule attached.

Our inspection and verification reveal that these works were not done which is contrary to the provision of (FM) Chapter 10.

In view of the above therefore the payee concerned should be ask to explain or else the total amount involved be recovered and the office be inform for reverification.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and necessary action.

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AG 6/2/25

ALI
ALI ADAMU
Area Auditor
Dutse Local Government



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

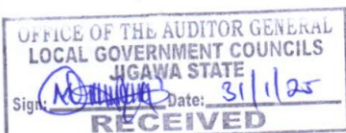


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZO/DUT/LQ/5/24

The, Hon. Chairman

Dutse Local Government



DCA
P/s head
AG 6/2/25
AUDIT QUERY

Audit Form 1

Dutse

Station: CC July-Sept, 24

Pv. No.: CC Date: CC

Head: CC Sub Head: CC

Amount N: ₦75,171,691:00

Payee: Sundries

Nature of Payment: Various

Date: AG 6/2/25

IRREGULAR PAYMENTS

The Total sum of Seventy Five Million One Hundred and Seventy One Thousand Six Hundred and Ninety One Naira only (₦75,171,691.00) were expended for various expenditures. Refer to schedule attached.

During our Audit examination we observed that payment were not accompanied with supporting documents this is contrary to the provision of (FM) Chapter 14:2 (2).

In view of the above therefore the concerned officers should be ask to explain or else the total sum be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

DCA
Area Auditor
AG 6/2/25
AE

ALI ADAMU
Area Auditor
Dutse Local Government



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

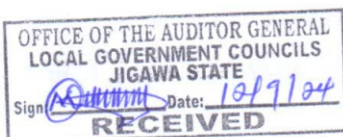


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZO/DUT/LQ/4/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Dutse

Station: CC JAN-JUNE, 24

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: ₦8,143,500:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August, 2024

AUDIT QUERY

ITEMS PURCHASED BUT NOT TAKEN ON CHARGE

The sum of eight million one hundred and fourty three thousand five hundred Naira (₦8,143,500:00) only were paid for the purchase of some items.

Refer to schedule attached.

The items said to have been purchased were not taken to their respective stores as no. evidence of the purchases were attached to the payment vouchers i.e. S.R.V. and ledger page.

The concerned officers should be ask to explain or else the total sum paid be recovered and this office be informed for reverification.

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


ALI ADAMU
Area Auditor
Dutse Local Government

DCA
Pls deal
AG 19/9/24
DCA
refer above
to file
18/9/24



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

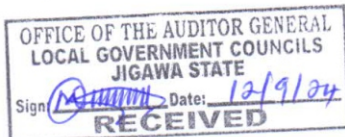


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZ/DUT/LQ/3/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse
Pv. No.: CC Date: JAN-JUNE, 24

Head CC Sub Head: CC

Amount N: ₦2,500,00:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August; 2024

AUDIT QUERY

SERVICE NOT RENDEED

The sum of two million five hundred thousand Naira (₦2,500,000) were paid for Rehabilitation of H.T. Line at Jidawa and laterite filling to control erosion at Yani as per schedule attached.

Our inspection and verification reveals that these work were not done.

In view of the above the payees should refund the whole amount involved and this office be informed for verification.

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

DCA
Pls deal
[Signature] AG 19/9/24
DCA
use above deal
[Signature]
19/9/24

[Signature]
ALI ADAMU
Area Auditor
Dutse Local Government



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

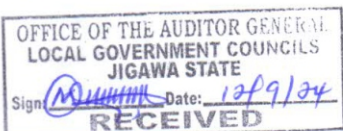


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZO/DUT/LQ/2/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse
CC JAN-JUNE, 24

Pv. No.: CC Date: JAN-JUNE, 24

Head CC Sub Head: CC

Amount N: ₦18,243,281:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August; 2024

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS JANUARY – JUNE, 2024

The sum of eighteen million two hundred and fourty three thousand two hundred and eighty one Naira (₦18,243,281:00) was expended for various expenditures during the above period.

Our inspection reveals that these payments were not supported with payment vouchers. Refer to the attached schedule.

The above therefore does not comply with payment procedures as contained in F.M. Chapter 14.

The officers concerned should be ask to explain or else the total sum be recovered and this office be informed accordingly.

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

DCA
Pls treat

Ali Adamu AG 19/9/24

Ali Adamu
Area Auditor
Dutse Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/BKD/ZO/DTSLG/LQ. 13/24

The, Chairman,

Dutse

Local Government



Audit Form 1

Station: Dutse LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: 19,653,724.75

Payee: Sundries

Nature of Payment: Various

Date: 15/4/25

AUDIT QUERY

UNACCOUNTED WITHDRAWAL OCTOBER-DECEMBER, 2024

During the posting of Bank Statement against the entries made in the Cash Book, we observed that various payments amounting to N19,653,724.75 were made without being accounted by the payees i.e no purpose of the payments.

The above therefore, contradicts the payments procedures as contained in F.M Chapter 14.3.

The concerned officers should be asked to explain fully or else the total amount paid be refunded back to Treasury and furnish this office with recovery receipt.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu

Area Auditor

Dutse Local Govt.

*MSCA
pls deal as per above
15/4/25*



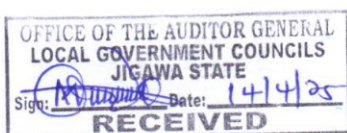
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/BKD/ZO/DTSLG/LQ. 12/24

The, Chairman,
Dutse Local Government



Audit Form 1

Station: Dutse LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: 20,740,744.95

Payee:

Nature of Payment: Sundries

Various

Date: 15/4/25

AUDIT QUERY

IRREGULAR PAYMENTS OCTOBER-DECEMBER, 2024

As a result of examination of Payment Vouchers for the period stated above, we observed that vouchers worth Twenty Million, Seven Hundred and Forty Thousand, Seven Hundred and Forty Four Naira, Ninety Five Kobo (N20,740,744.95K) only were paid without being accompanied with necessary supporting documents to validate the payment. Refer to attached schedule for details.

The above therefore, does not comply with the provision of f.m 14.3(8). As such the negligent officers should be asked to explain or else the total amount involved be recovered and this office be informed accordingly.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Ali Adamu
Area Auditor
Dutse Local Govt.

DACA
Refer above & treat as
Refer
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14/4/25



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



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

Local Query No. ALG/BKD/ZO/DTS LG/LQ. 11/24

The, Chairman,
Dutse Local Government



DCA
Pls treat
(signature)
AG 15/4/25
AUDIT QUERY

Audit Form 1

Station: Dutse LGA
Pr. No.: CC Date: Oct-Dec, 24
Head CC Sub Head: CC
Amount N: 37,487,241.84
Payee:
Nature of Payment: Sundries
Various
Date: 15/4/25

UN-PRESENTED PAYMENT VOUCHERS OCTOBER-DECEMBER, 2024

During the posting of payment vouchers into the Main Cash Book of the Local Government for the period stated above. It was observed that, various payments were made without raising the authorized payment vouchers to justify the payments amounting to Thirty Seven Million, Four Hundred and Eighty Seven Thousand, Two Hundred and Forty One Naira, Eighty Four Kobo (N37,487,241.84) only. Refer to-attached Schedule.

Above therefore, contradicts the payment procedures as contained in the Financial Memoranda 14.3.

The Officer concerned should be ask to explain fully or else the total amount paid be refunded back to Treasury and this office be furnish with recovery receipt for next line of action.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

AR
Ali Adamu
Area Auditor
Dutse Local Govt.

AG
Refer above & deal per
(signature)
DCA
15/4/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/10/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse

Pv. No.: CC Date: July-Sept;24

Head CC Sub Head: CC

Amount N: ₦47,634,298:00

Payee: Sundries

Nature of Payment; Various

Date: _____

AUDIT QUERY

UN ACCOUNTED PAYMENT

The sum of fourty seven million six hundred and thirty four thousand two hundred and ninety eight Naira only (₦47,634,298) were spent for various services rendered to the Local Government without using prepared payment vouchers to support the payment.

Refer to schedule attached for details.

This is contrary to the provision of financial memoranda (FM) 14.3.

In view of the above therefore the concerned officers should be ask to produce authorized payment vouchers for examination or else the total sum be refunded and this office be furnish with treasury recovery details for examination and verification.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

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Super above
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out/cash
AG 6/2/25

ALI ADAMU
Area Auditor
Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse

Pv. No.: CC Date: July-Sept; 24

Head CC Sub Head: CC

Amount N: ₦17,626,923:00

Payee: Sundries

Nature of Payment: Various

Date: _____

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

Payment to the tune of seventeen million six hundred and twenty six thousand nine hundred and twenty three Naira only (₦17,626,923) for the period of July – September 2024 not presented for auditing. Refer to schedule attached for details.

This is contradicts the provision of model financial memoranda (FM) Chapter 14.3

In view of the above therefore the officers concerned should be ask to explain the reason for the above and present the outstanding payment vouchers to this office for examination or else refund the whole amount involved.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

ALI ADAMU

Area Auditor

Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/8/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Dutse

Station: CC July-Sept, 24

Pv. No.: CC Date:

Head CC Sub Head: CC

Amount N: N5,035,102:00

Payee: Sundries

Nature of Payment: Various

Date: 31/1/25

AUDIT QUERY

UN DEDUCTED TAX JULY – SEPTEMBER, 2024

Payment to the tune of Five Million Thirty Five Thousand One Hundred and two Naira only (N5,035,102.00) were made for various expenditures without deducting 7.5 VAT and 5% Govt tax for the above period. Refer to schedule attached for details.

This is contrary to the provision of financial memoranda (FM) Chapter 10.

In view of the above therefore the concerned officers should be ask to explain or else the total sum be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

*NACA
note and act per
6/2/25*

AL
ALI ADAMU
Area Auditor
Dutse Local Government



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



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

Audit Form 1	
Dutse	
Local Query No. <u>ALG/AUD/BKZO/DUT/LQ/7/24</u>	Station: <u>CC</u> Date: <u>July-Sept, 24</u>
The, <u>Hon. Chairman</u>	Pv. No.: <u>CC</u> Sub Head: <u>CC</u>
<u>Dutse</u> Local Government	Head <u>CC</u> Sub Head: <u>CC</u>
	Amount N: <u>₦15,333,281:00</u>
	Payee: <u>Sundries</u>
	Nature of Payment: <u>Various</u>
	Date: _____

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: [Signature] Date: 31/1/25

RECEIVED

Dea
pls treat
[Signature]
AG 6/2/25
AUDIT QUERY

ITEMS PURCHASED BUT NOT TAKEN ON CHARGE

The total sum of fifteen million three hundred thousand and thirty three two hundred and eighty one Naira only (₦15,333,281) were paid for the purchase of some items.

Refer to schedule attached.

The items said to have been purchased were not taken to their respective stores as no evidence of the purchases were attached to the payment vouchers i.e. S.R.V. and ledger page this contradicts model financial memoranda chapter (14.8).

The concerned officers should be ask to explain or else the total sum paid be recovered and this office inform for reverification.

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

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[Signature]
PC 6/2/25

[Signature]
ALI ADAMU
Area Auditor
Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/6/24

The, Hon. Chairman

Dutse Local Government



DCA
Pic Jeal
QUICKEN
AG 6/1/25
AUDIT QUERY

Audit Form 1

Dutse

Station: CC July-Sept; 24

Pv. No.: CC Date: CC

Head: CC Sub Head: CC

Amount N: ₦5,762,586:00

Payee: Sundries

Nature of Payment: Various

Date: 31/1/25

PROJECT NOT YET EXECUTED

The total sum of five million seven hundred and sixty two thousand five hundred and eighty six Naira only (₦5,762,586) were paid for the construction of Friday Mosque at Jangari Village and Evacuation of Drainage at eleven ward as per schedule attached.

Our inspection and verification reveal that these works were not done which is contrary to the provision of (FM) Chapter 10.

In view of the above therefore the payee concerned should be ask to explain or else the total amount involved be recovered and the office be inform for reverification.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and necessary action.

DCCA
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to CR
6/12/25

ALI
ALI ADAMU
Area Auditor
Dutse Local Government



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

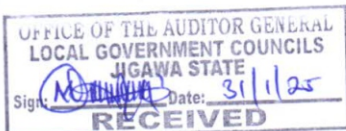


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZO/DUT/LQ/5/24

The, Hon. Chairman

Dutse Local Government



DCA
P/s head
AG 6/2/25
AUDIT QUERY

Audit Form 1

Dutse

Station: CC July-Sept, 24

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: ₦75,171,691:00

Payee: Sundries

Nature of Payment; Various

Date: AG 6/2/25

IRREGULAR PAYMENTS

The Total sum of Seventy Five Million One Hundred and Seventy One Thousand Six Hundred and Ninety One Naira only (₦75,171,691.00) were expended for various expenditures. Refer to schedule attached.

During our Audit examination we observed that payment were not accompanied with supporting documents this is contrary to the provision of (FM) Chapter 14:2 (2).

In view of the above therefore the concerned officers should be ask to explain or else the total sum be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Government Audit and Director Audit Birnin Kudu Zone for their information and further action.

DCA
Area Auditor
AG 6/2/25
AL

ALI ADAMU
Area Auditor
Dutse Local Government

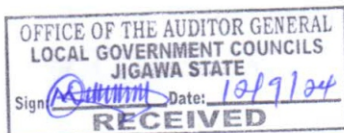


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/BKZO/DUT/LQ/4/24
The, Hon. Chairman
Dutse Local Government



Audit Form 1
Station: Dutse
Pv. No.: CC Date: JAN-JUNE, 24
Head CC Sub Head: CC
Amount N: ~~N~~8,143,500:00
Payee: Sundries
Nature of Payment: Various
Date: 12th August; 2024

AUDIT QUERY

ITEMS PURCHASED BUT NOT TAKEN ON CHARGE

The sum of eight million one hundred and fourty three thousand five hundred Naira (N8,143,500:00) only were paid for the purchase of some items.

Refer to schedule attached.

The items said to have been purchased were not taken to their respective stores as no. evidence of the purchases were attached to the payment vouchers i.e. S.R.V. and ledger page.

The concerned officers should be ask to explain or else the total sum paid be recovered and this office be informed for reverification.

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

DCA
Pls deal
24/08/24 AG 19/9/24
ALI ADAMU
Area Auditor
Dutse Local Government
DDCA
refer above
to AG
12/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZ/DUT/LQ/3/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse

Pv. No.: CC Date: JAN-JUNE, 24

Head CC Sub Head: CC

Amount N: ₦2,500,00:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August; 2024

AUDIT QUERY

SERVICE NOT RENDEED

The sum of two million five hundred thousand Naira (₦2,500,000) were paid for Rehabilitation of H.T. Line at Jidawa and laterite filling to control erosion at Yani as per schedule attached.

Our inspection and verification reveals that these work were not done.

In view of the above the payees should refund the whole amount involved and this office be informed for verification.

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

DCA
Pls deal
[Signature] AG 19/9/24
use above deal
19/9/24

[Signature]
ALI ADAMU
Area Auditor
Dutse Local Government



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

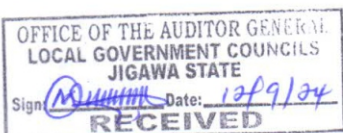


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/BKZO/DUT/LQ/2/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse
CC JAN-JUNE, 24

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: ₦18,243,281:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August, 2024

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS JANUARY – JUNE, 2024

The sum of eighteen million two hundred and fourty three thousand two hundred and eighty one Naira (₦18,243,281:00) was expended for various expenditures during the above period.

Our inspection reveals that these payments were not supported with payment vouchers. Refer to the attached schedule.

The above therefore does not comply with payment procedures as contained in F.M. Chapter 14.

The officers concerned should be ask to explain or else the total sum be recovered and this office be informed accordingly.

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

DCA
Pls treat

Ali Adamu AG 19/9/24

DCA
refer above & deal as
19/9/24

Ali Adamu
ALI ADAMU
Area Auditor
Dutse Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKZO/DUT/LQ/1/24

The, Hon. Chairman

Dutse Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 12/9/24
RECEIVED

Audit Form 1

Station: Dutse

Pv. No.: CC Date: JAN-JUNE, 24

Head CC Sub Head: CC

Amount N: ~~N~~38,164,553:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August, 2024

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

The sum of thirty eight million one hundred and sixty four thousand five hundred and fifty three Naira (N38,164,553) only were expended for various expenditure.

Refer to the schedule attached.

Audit examination revealed that the payments were not properly documented which is contrary to the provision of financial memoranda F.M. 14:4 (8).

In view of the above the concerned officers should be ask to explain or else the total sum be refunded and the office be informed accordingly.

The same is copied to the Auditor General Local Government Audit and the Zone Director Audit Birnin Kudu Zone for their Information and further action.

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Pls deal
[Signature]
AG 19/9/24
AG 19/9/24

[Signature]
ALI ADAMU
Area Auditor
Dutse Local Government



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

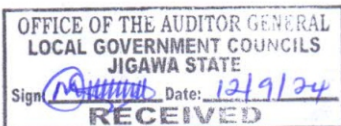


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/BKZO/DUT/LQ/1/24

The, Hon. Chairman

Dutse Local Government



Audit Form 1

Station: Dutse

Pv. No.: CC Date: JAN-JUNE, 24

Head CC Sub Head: CC

Amount N: ~~N~~38,164,553:00

Payee: Sundries

Nature of Payment: Various

Date: 12th August, 2024

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

The sum of thirty eight million one hundred and sixty four thousand five hundred and fifty three Naira (N38,164,553) only were expended for various expenditure.

Refer to the schedule attached.

Audit examination revealed that the payments were not properly documented which is contrary to the provision of financial memoranda F.M. 14:4 (8).

In view of the above the concerned officers should be ask to explain or else the total sum be refunded and the office be informed accordingly.

The same is copied to the Auditor General Local Government Audit and the Zone Director Audit Birnin Kudu Zone for their Information and further action.

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AG 19/9/24
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AG 19/9/24

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Pls deal

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ALI ADAMU
Area Auditor
Dutse Local Government



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



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

Our Ref: LG/AUD/BKD/20/1/24 Your Ref: Date: 14/08/2021

The Honourable Chairman,
Dutse Local Government Council,
Jigawa State.



AUDIT INSPECTION REPORT FOR THE PERIOD OF
JAN-JUNE 2024.

The accounting records maintained and presented for audit covering above period by the treasury department of your Local Government have been examined. However, the following observation were made and forwarded to you for information and necessary action please. Same is copied to the Auditor General Local Government Councils Jigawa State for his information guidance and necessary action.

INTERNAL CONTROL SYSTEM

The system of internal control enforced by the management of the Local Government is weak as most of the payment does not pass through internal Audit Unit of the Local Government for pre-auditing. This has gone contrary to the provision of Financial Memoranda (FM) chapter 40.

CASH BOOK: cash Books maintained by the Local Government cashier have been posted casted and ruled. The following were the points observed.

(a) UNPRESENTED PAYMENT VOUCHERS

During the period under view various payments vouchers amounting to (N 18,243,281 = 00) were up to the time of writing this report not presented for auditing, this is also contrary to the provision of Financial Memoranda (FM) chapter 14 and the financial regulation (FR) chapter 6. Already an Audit query No. ALG/BKZ0/DUT/LQ2/2024 were issued.



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



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

ALG/AUD/BKD/ZO/BKD/9/24

21/11/2024

Our Ref: _____ Your Ref: _____ Date: _____
THE HON. CHAIRMAN

DUTSE LOCAL GOVERNMENT

JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO SEP 2024



The Account Maintained by the local government for the above period have been examined and the following observation were made and forward to you for information, action and early reply.

INTERNAL CONTROL SYSTEM

The internal control system adopted by the local government was very week in which 85% of the payment vouchers were not pass through the internal audit unit for pre- Auditing before the payment is effected.

CASH BOOK

The cash book were posted but not reconciled due to some arithmetical error that need correction.

UNPRESENTED PAYMENT VOUCHERS

The total sum of seventeen million six hundred and twenty six thousand nine hundred and twenty three Naira (17,626,923) only are the payment vouchers which were not presented to us for Audit action. This contradict the provision of model Financial Memoranda FM Chapter 14, Already Audit Query reference No. ALG/AUD/ZO/BKD/LQ 9/24 Was issued to that effect.

UN-ACCOUNTED PAYMENT

Expenditure worth forty seven million six hundred and thirty four thousand two hundred and ninety eight Naira (47,634,298) only were observed to have been expanded for various services render to the local government without using preparing payment voucher to support the payment.

This has gone contrary to the model financial memoranda FM Chapter 14:3 as such an audit query latter reference No. ALG/AUD/ZO/BKD/LQ 10/24 Was issued for consideration .

IRREGULAR/ UNDOCUMENTED PAYMENT

Expenditure to tune of seventy five million one hundred and seventy one thousand six hundred and ninety one Naira (75,171,691) only was made without proper documentation, the payment voucher

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



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

Our Ref: ALG/BKD/ZO/DTSLG/I.R/3/VOL.1/

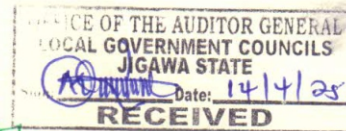
Your Ref: _____

Ramadan, 28th 1446 AH

Date: March, 28th 2025 AD

The Hon. Chairman,
Dutse Local Government,
Jigawa State.

DCA
Pls. Present



AUDIT INSPECTION REPORT IN RESPECT OF DUTSE
LOCAL GOVERNMENT FOR THE PERIOD OF
OCTOBER - DECEMBER, 2024

The available accounting records maintained by your Council have been examined. Audit observations were pointed out and forward to you for consideration and urgent response.

2. INTERNAL CONTROL:

The System of Internal Control could not be relied upon because most of the payment vouchers were being post audited instead of pre-payment Audit. Effort should be intensified to adhere to the Provision of F.M Chapter 40.

3. CASH BOOK:

Posting or receipt and payment vouchers were made up to date, but you should endeavour to reconcile your Cash Book with Bank Accounts.

4. VOUCHING:

During the examination of payment vouchers for the period under review the following were observed.

4.1 UN-PRESENTED PAYMENT VOUCHERS:

Payment vouchers to the tune of Thirty Seven Million, Four Hundred and Eighty Seven Thousand, Two Hundred and Forty One Naira, Eighty Four Kobo (N37,487,241.84) only were not presented to us for examination. A Query was raised and issued Vide ALG/BKD/ZO/DTSLG/LQ.11/24.

4.2 IRREGULAR PAYMENTS:

A lot of Payment Vouchers were not accompanied with necessary supporting documents to justify the payments. A Query also issued Vide Query Letter No. ALG/BKD/ZO/DTSLG/LQ.12/24 amounting to N20,740,744:95 awaiting for the response.



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



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

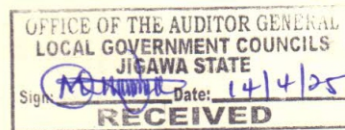
Our Ref: ALG/BKD/ZO/DTSLG/P.R/VOL 1/24

Your Ref: _____

Ramadan, 28th 1446 AH
Date: March, 28th 2025 AD

The Hon. Chairman,
Dutse Local Government,
Jigawa State.

DCA
Pls deal



AG 15/4/25

PROJECTS VERIFICATION REPORT IN RESPECT OF DUTSE
LOCAL GOVERNMENT FOR THE PERIOD OF
OCTOBER - DECEMBER, 2024

We have carried out an Audit verification of Capital Projects and Capital supplies executed by your Council. The following were the points of observations forwarded for your consideration and early reply.

1. RENOVATION OF FIDDAUSI TAHFIZULQUR'AN ISLAMIYYA SCHOOL AT GALAMAWA DUTSE LGA:

Contractor:	Abdullahi Suleiman
Contract Sum:	N4,330,400:00
PV No:	72 of 12/12/24 Amount = N2,165,000:00
PV No:	315, of 31/12/24 Amount = <u>N2,165,000:00</u>
	<u>N4,330,000:00</u>

OBSERVATIONS:

The project site was inspected and physically verified done, but we could not ascertain the actual Quantity and Quality of materials used, due to lack of Bill of Quantities. You are by this report required to submit the said document for further action.

2. CONSTRUCTION OF MARKET STALL AT KUDAI VILLAGE IN DUTSE LGA:

Contractor:	MW&SHATU GEN. VENTURES
Contract Sum:	N2,405,654:00
Amount Paid:	N240,565:04 (10% Variation)
Code:	70411/105
Date:	31/12/24

DCA
upon above report
DCA
step 24.



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....DLG/TRE/FIN/VOL.11/1/24

Date: 13TH NOV. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: *[Signature]* Date: 19/11/24

RECEIVED

Dec
Pls find
[Signature] AG 19/11/24

ANSWER FOR AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ/1/24 January to June, 2024 Amounting to Thirty Eight Million One Hundred and Sixty Four Thousand Five Hundred and Fifty Three Naira (N38,164,553:00) only. In respect of that I do write and forward here with an answer of irregular payment vouchers, all the payment vouchers was rectified for your further verification.

A copy of this letter was sent to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their information and record purposes.

Thanks

[Signature]
MAL. SIBU ABDULLAHI
HON. CHAIRMAN

Dec

reply above & find

[Signature]
Dec

12/11/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....DLG/TRE/FIN/VOL.II/I/24

Date: 19 Nov. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

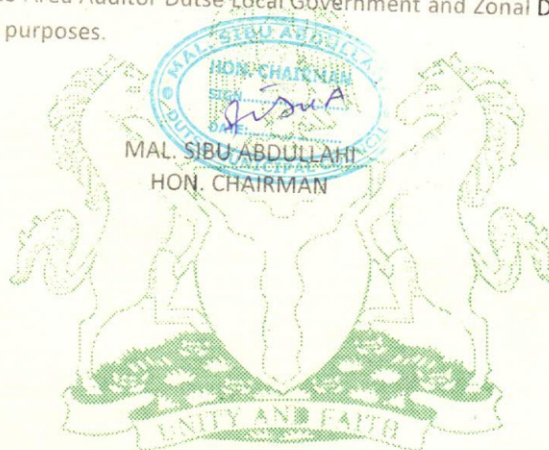
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Pls treat
21/11/24
AG
ANSWER FOR AUDIT QUERY

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 19/11/24
RECEIVED

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ2/24 January to June Amounting Eighteen Million Two Hundred and Forty Three Thousand Two Hundred and Eighty One Naira (N18,243,281:00) only. For un presented payment vouchers. In respect of that I do write and forward here with an answer that all the un presented vouchers are now duly presented for your further verification, please.

This letter is copied to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their record purposes.

Best regards,



DCA
above x 2000 NIS
15/11/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

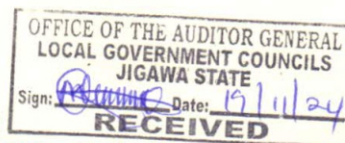
Incase of reply please quote

Ref. No.....DLG/TRE/EIN/VOL/JI/1/24.

Date: NOV. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

DCA
D's treat

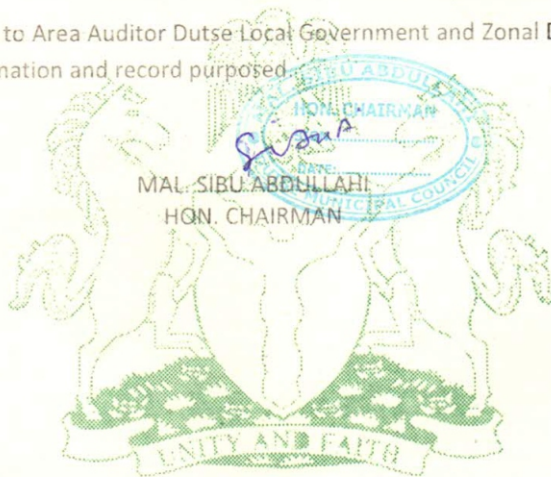


ANSWER OF AUDIT QUERY

With reference to your letter No ALG/AUD/BKZ/DUT/LQ/3/24 Amounting to Two Million Five Hundred Thousand Naira (N2,500,000:00) only. For services not rended. I am writing and forward to you that the services are now rended for your further verification.

This letter is copied to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their information and record purposed.

Best regard.



DCA
that as per above Mr.
Angel
DCA
is/are.



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....DLS/AG/AN/VBL/N/24

Date: 13th NOV. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

DCA

Pls head

@ Lagos AG



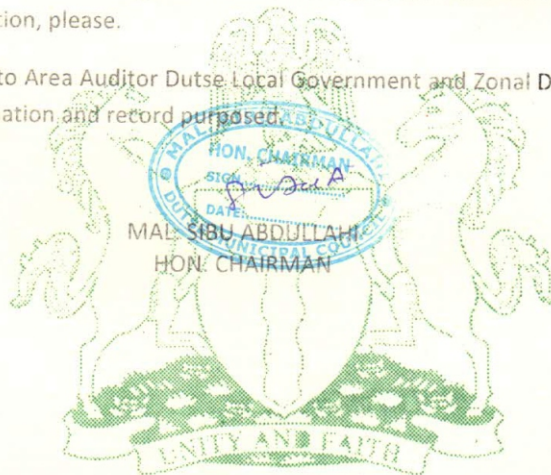
19/11/24

ANSWER FOR AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKDZO/DUT/LQ/4/24 January to June Amounting Eight Million One Hundred and Forty Three Thousand Five Hundred Naira (N8,143,500:00) only in respect of that I do write and forward an answer of items purchased but not taken on charge now all the items purchase are taken on charge for your further verification, please.

This letter is copied to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their information and record purposes.

Best regards.



DACA

Refer above & act x10

19/11/24

19/11/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....DLG/TRE/FIN/NOL.10/1/24

Date: 13TH NOV. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 19/11/24
RECEIVED

Dea
Pls find
[Signature] AG 19/11/24

ANSWER FOR AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ/1/24 January to June, 2024 Amounting to Thirty Eight Million One Hundred and Sixty Four Thousand Five Hundred and Fifty Three Naira (N38,164,553:00) only. In respect of that I do write and forward here with an answer of irregular payment vouchers, all the payment vouchers was rectified for your further verification.

A copy of this letter was sent to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their information and record purposes.

Thanks

[Signature]
MAL. SIBU ABDULLAHI
HON. CHAIRMAN

ADCA
Super above & free
[Signature]
ADCA
19/11/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....DLG/TRE/FIN/VOL.II/I/24

Date: 19th Nov. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

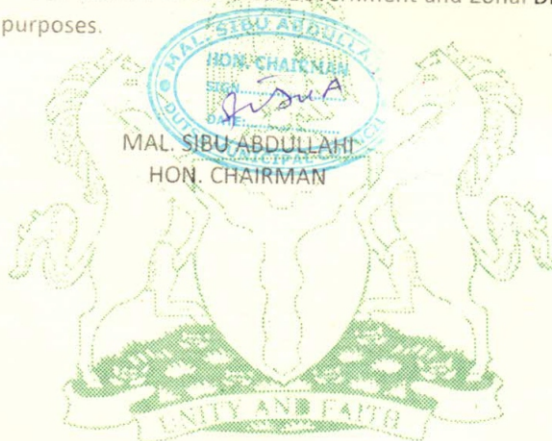
DCA
Pls best
[Signature]
AG
ANSWER FOR AUDIT QUERY

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 19/11/24
RECEIVED

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ2/24 January to June Amounting Eighteen Million Two Hundred and Forty Three Thousand Two Hundred and Eighty One Naira (N18,243,281:00) only. For un presented payment vouchers. In respect of that I do write and forward here with an answer that all the un presented vouchers are now duly presented for your further verification, please.

This letter is copied to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their record purposes.

Best regards,



DCA
reply above & above MS
[Signature]
DCA
15/11/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

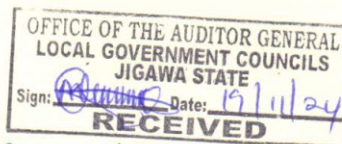
Incase of reply please quote

Ref. No.....DLG/TRE/EIN/VOL.II/1/24.

Date: NOV. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

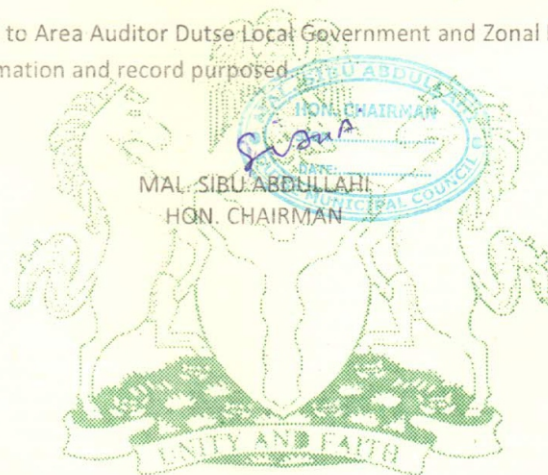
DCA
D's front
AG 19/11/24
ANSWER OF AUDIT QUERY



With reference to your letter No ALG/AUD/BKZ/DUT/LQ/3/24 Amounting to Two Million Five Hundred Thousand Naira (N2,500,000:00) only. For services not rendered. I am writing and forward to you that the services are now rendered for your further verification.

This letter is copied to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their information and record purposed.

Best regard.



DCA
that as per above Mr
Angel
DCA
is/are.



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....DLG/78F/EN/2081.0/7/24

Date: 13th NOV. 2024

The Auditor General,
Local Government Audit,
Jigawa state.

DCA
Pis head

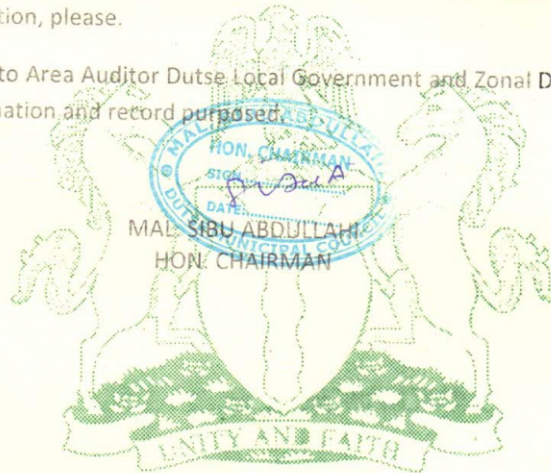


ANSWER FOR AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKDZO/DUT/LQ/4/24 January to June Amounting Eight Million One Hundred and Forty Three Thousand Five Hundred Naira (N8,143,500:00) only in respect of that I do write and forward an answer of items purchased but not taken on charge now all the items purchase are taken on charge for your further verification, please.

This letter is copied to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their information and record purposed.

Best regards.



DACA

Refer above & ref KLO
is copy
19/11/24