

GUMEL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
24**

**REPORT OF THE
AUDITOR GENERAL**

ON THE ACCOUNT OF

GUMEL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please, quote

Ref. No.....

2nd March, 2025

The Auditor General,
Local Government audit,
Dutse Jigawa state.

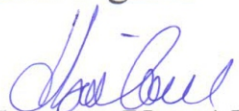


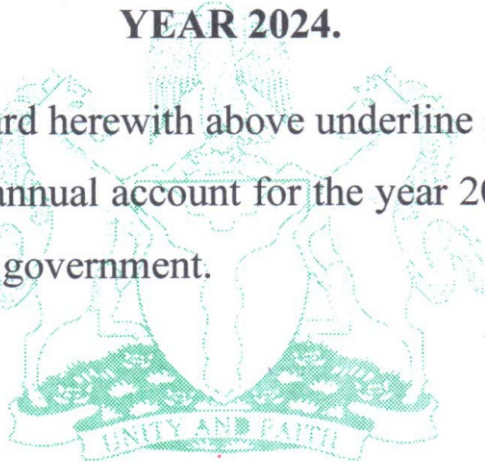
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Pls deal @wrasim 2/3/25

SUBMISSION OF ANNUAL ACCOUNT FOR THE YEAR 2024.

I write to forward herewith above underline subject matter
submission of annual account for the year 2024 In respect
of Gumel local government.

Best regards


Lawan Yau Abdullahi
Hon Chairman





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



HON. LAWANYA'U ABDULLAHI
EXECUTIVE CHAIRMAN
GUMEL LOCAL GOVERNMENT COUNCIL



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



GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

GML/TRE/FIN/19/VOL.11/164

Our ref.:

02th March, 2025

Date :

The Auditor General,
Local Government Audit,
Jigawa State.

RESPONSIBILITY STATEMENTS

The Financial Statements have been prepared in accordance with the international public sector Accounting Standards (IPSAS) as issued by the international public sector Accounting Standard Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements. The years 2024 Financial Statements in the first three years transitional relief period of IPSS 33 (first Time Adopt ion Accrual Basis IPSAS) and the Government has indeed advanced in the recognition and measurement of legacy asset and liabilities.

As the Local Government Treasurer's and the Local Government Accounting officer for receipt and payment of Government, I am saddled with the Basis IPSAS Financial State ments.

To fulfil these responsibilities, I am to ensure that proper accounting records are maintai ned; applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are in stituted 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 Gumel Local Government as at 31st December 2024 and its operations for the period 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 33and the Guideline s issued by the FAAC Technical Sub Committee on IPSAS Implementation.

Mutari Bala Kila
Treasurer

Lawan Yau Abdullahi
Hon. Chairman



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



GUMEL LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

GUMEL LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

GUMEL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,821,023,445.19	Government Share of FAAC (Statutory Revenue)	1	1,784,912,627.56	2,010,000,000.00	0.00	2,010,000,000.00	225,087,372.44
1,014,179,308.01	Government Share of VAT	2	1,960,019,729.35	800,000,000.00	0.00	800,000,000.00	(1,160,019,729.35)
0.00	Tax Revenue	3	0.00	0.00	0.00		0.00
2,723,220.52	Non Tax Revenue	4	6,286,994.00	8,750,000.00	0.00	8,750,000.00	2,463,006.00
294,024,953.60	Transfer from Other Government Entities	5	581,630,280.88	2,000,000.00	0.00	2,000,000.00	(579,630,280.88)
3,131,950,927.32	Total Revenue (a)		4,332,849,631.79	2,820,750,000.00	0.00	2,820,750,000.00	(1,512,099,631.79)
	EXPENDITURE						
1,302,885,283.00	Salaries & Wages	6	1,555,099,762.15	1,545,086,971.10	0.00	1,545,086,971.10	(10,012,791.05)
175,720,523.00	Social Benefit	7	114,729,521.85	144,000,000.00	0.00	144,000,000.00	29,270,478.15
808,922,451.97	Overhead Cost	8	830,428,125.56	1,321,503,824.76	460,051,494.76	861,452,330.00	491,075,699.20
0.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
468,695,440.00	Grants & Contributions	9	909,467,967.96	415,000,000.00		415,000,000.00	(494,467,967.96)
280,410,759.00	Transfer to other Govt. Agencies	10	571,329,116.70	535,686,000.00	230,000,000.00	305,686,000.00	(35,643,116.70)
113,249,378.89	Depreciation		113,249,378.89	0.00			(113,249,378.89)
3,149,883,835.86	Total Expenditure (b)		4,094,303,873.11	3,961,276,795.86	690,051,494.76	3,271,225,301.10	(133,027,077.25)
(17,932,908.54)	Surplus/ (Deficits) for the period from operating activities c = (a-b)		238,545,758.68	(1,140,526,795.86)	0.00	450,475,301.10	(1,379,072,554.54)
						0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	Total Non Operating Revenue/(Expenses) (d)		0.00	0.00	0.00	0.00	0.00
(17,932,908.54)	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		238,545,758.68	(1,140,526,795.86)		450,475,301.10	(1,379,072,554.54)
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
(17,932,908.54)	Net Surplus/ (Deficits) for the period g=(e-f)		238,545,758.68	(1,140,526,795.86)	0.00	450,475,301.10	(1,379,072,554.54)

The accompanying notes form part of these statements

MUTARI BALA KILA
Treasurer

Gumel Local Government, Jigawa State



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

GUMEL 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	781,690.00		1,057,229.00	
Receivables	15	7,967,474.00		7,967,474.00	
Prepayments					
Inventories					
Total Current Assets A			8,749,164.00		9,024,703.00
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	3,229,228,386.00		3,229,228,386.00	
Intangible Assets					
Total Non Current Assets B			3,229,228,386.00		3,229,228,386.00
Total Assets C = A + B			3,237,977,550.00		3,238,253,089.00
LIABILITIES:-					
Current Liabilities					
Deposits	17	22,998,169.00		22,998,169.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			22,998,169.00		22,998,169.00
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	12,166,279.00		12,166,279.00	
Total Non Current Liabilities E			12,166,279.00		12,166,279.00
Total Liabilities F = D + E			35,164,448.00		35,164,448.00
Net Assets: G = C - F		0.00	3,202,813,102.00	0.00	3,203,088,641.00
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	2,990,407,088.32		3,342,477,764.89	
Accumulated Surplus/(Deficits)	20	212,406,013.68		(139,389,123.89)	
Minority Interest					
Total Net Assets/Equity: H = G			3,202,813,102.00		3,203,088,641.00

The accompanying notes form part of these statements

MUTARI BALA KILA
Treasurer

Gumel Local Government, Jigawa State



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

GUMEL 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
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	1,784,912,627.56		1,821,023,445.19	
Government Share of VAT	2.00	1,960,019,729.35		1,014,179,308.01	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	6,286,994.00		2,723,220.52	
Transfer from Other Government Entities	5.00	581,630,280.88		294,024,953.60	
Total Inflow from operating Activities (A)		4,332,849,631.79	4,332,849,631.79		3,131,950,927.32
Outflows					
Salaries & Wages	6.00	1,555,099,762.15		1,302,885,283.00	
Social Benefits	7.00	114,729,521.85		175,720,523.00	
Overhead Cost	8.00	830,428,125.56		808,922,451.97	
Grants & Contributions	9.00	909,467,967.96		0.00	
Other Over Head Cost				468,695,440.00	
Transfer to other government Entities	10.00	571,329,116.70		280,410,759.00	
Finance Cost					
Total Outflow from Operating Activities (B)		3,981,054,494.22	3,981,054,494.22		3,036,634,456.97
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			351,795,137.57		95,316,470.35
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11.00	(352,070,676.57)		(101,092,102.35)	
Net Cash Flow from Investing Activities		0.00	(352,070,676.57)	0.00	(101,092,102.35)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12.00	0.00		0.00	
Repayment of Borrowings (other non Current liabilities)	13.00	0.00		0.00	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			0.00		0.00
Net Cash Flow From All Activities		0.00	(275,539.00)	0.00	(5,775,632.00)
Cash & Its Equivalent as at 1st January, 2024			1,057,229.00		6,832,861.00
Cash & Its Equivalent as at 31st December, 2024			781,690.00		1,057,229.00
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			238,545,758.68		95,316,470.35
Add Back Non-Cash Movement Items:					
Depreciation			113,249,378.89		
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00		0.00	
Net Movement in Payables		0.00		0.00	
Net Cash Flow from Operating Activities			0.00		0.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(352,070,676.57)		(101,092,102.35)	
Total Items Classified as Investing Activities			(352,070,676.57)		(101,092,102.35)
Net Cash Flow From All (Operating) Activities			(275,539.00)		(5,775,632.00)
Cash & it's Equivalent as at 1 January,2024			1,057,229.00		6,832,861.00
Cash & it's Equivalent as at 31 December,2024			781,690.00		1,057,229.00

The accompanying notes form part of these statements


MUTARI BALA KILA
 Treasurer
 Gumel Local Government, Jigawa State



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

GUMEL 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	3,342,477,764.89	0.00	(26,139,745.00)	3,316,338,019.89
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,342,477,764.89	0.00	(26,139,745.00)	
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			238,545,758.68	238,545,758.68
Balance at 31December 2023	3,342,477,764.89	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(352,070,676.57)	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	2,990,407,088.32	0.00	212,406,013.68	3,202,813,102.00

The accompanying notes form part of these statements

MUTARI BALA KILA

Treasurer

Gumel Local Government, Jigawa State



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

GUMEL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
1,821,023,445.19	Government Share of FAAC (Statutory Revenue)	1	1,784,912,627.56	2,010,000,000.00	0.00	2,010,000,000.00	225,087,372.44
1,014,179,308.01	Government Share of VAT	2	1,960,019,729.35	800,000,000.00	0.00	800,000,000.00	(1,160,019,729.35)
0.00	Tax Revenue	3	0.00	0.00	0.00		0.00
2,723,220.52	Non Tax Revenue	4	6,286,994.00	8,750,000.00	0.00	8,750,000.00	2,463,006.00
294,024,953.60	Transfer from Other Govt. Entities	5	581,630,280.88	2,000,000.00	0.00	2,000,000.00	(579,630,280.88)
3,131,950,927.32	Total Revenue (a)		4,332,849,631.79	2,820,750,000.00	0.00	2,820,750,000.00	(1,512,099,631.79)
							0.00
	EXPENDITURE						0.00
1,302,885,283.00	Salaries & Wages	6	1,555,099,762.15	1,545,086,971.10		1,545,086,971.10	(10,012,791.05)
175,720,523.00	Social Benefit	7	114,729,521.85	144,000,000.00		144,000,000.00	29,270,478.15
808,922,451.97	Overhead Cost	8	830,428,125.56	1,321,503,824.76	460,051,494.76	861,452,330.00	491,075,699.20
0.00	Other over Head Cost			0.00			0.00
468,695,440.00	Grants & Contributions	9	909,467,967.96	415,000,000.00		415,000,000.00	(494,467,967.96)
280,410,759.00	Transfer to other Govt. Agencies	10	571,329,116.70	535,686,000.00	230,000,000.00	305,686,000.00	(35,643,116.70)
113,249,378.89	Depreciation		113,249,378.89	0.00			(113,249,378.89)
3,149,883,835.86	Total Expenditure (b)		4,094,303,873.11	3,961,276,795.86	690,051,494.76	3,271,225,301.10	(133,027,077.25)
				0.00			0.00
101,092,102.35	CAPITAL EXPENDITURE						0.00
	ADMINISTRATIVE SECTOR		163,193,940.00	324,448,394.00	0.00	324,448,394.00	161,254,454.00
	ECONOMIC SECTOR		188,876,736.57	175,528,491.00	0.00	175,528,491.00	(13,348,245.57)
	SOCIAL SECTOR		0.00	40,500,000.00	0.00	40,500,000.00	40,500,000.00
	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		352,070,676.57	918,440,102.14	377,963,217.14	540,476,885.00	566,369,425.57

The accompanying notes form part of these statements

MUTARI BALA KILA

Treasurer

Gumel Local Government, Jigawa State



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

GUMEL 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	443,269,366.77	1,800,000,000.00	1,356,730,633.23	987,005,405.11
	SHARE OF EXCHANGE	1,035,263,085.63		(1,035,263,085.63)	312,881,805.99
	SHARE OF NON OIL REVENUE	51,768,388.72		(51,768,388.72)	77,878,732.55
	FOREX EQUALIZATION	2,458,575.43	210,000,000.00	207,541,424.57	30,626,178.77
	E-MONEY	63,096,377.54		(63,096,377.54)	83,515,443.38
	ECOLOGICAL	29,193,259.74		(29,193,259.74)	61,630,215.00
	ADD FAAC RECEIPTS	159,863,573.73		(159,863,573.73)	267,485,664.39
	TOTAL	1,784,912,627.56	2,010,000,000.00	225,087,372.44	1,821,023,445.19



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

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	68,289,131.24	54,508,815.59			5,801,422.33			128,599,369.16
FEBRUARY	85,202,730.95	50,846,120.41			5,130,243.71			141,179,095.07
MARCH	2,889,681.85	109,457,872.41			4,833,779.81		118,448,862.75	235,630,196.82
APRIL	52,656,724.77	52,253,667.47			4,716,862.38			109,627,254.62
MAY	44,083,146.83	80,813,319.17			5,763,060.69			130,659,526.69
JUNE	23,981,585.96	91,593,739.06			4,838,156.60			120,413,481.62
JULY	19,241,735.67	88,251,648.69			5,016,004.64	29,193,259.74	41,414,710.98	183,117,359.72
AUGUST	23,012,926.65	108,532,926.03		2,458,575.43	6,003,213.24			140,007,641.35
SEPTEMBER	28,153,981.61	86,856,158.67			4,786,252.57			119,796,392.85
OCTOBER	16,916,899.79	85,893,428.80	31,061,033.23		5,888,732.00			139,760,093.82
NOVEMBER	9,780,640.33	102,021,536.72	20,707,355.49		5,489,402.27			137,998,934.81
DECEMBER	69,060,181.12	124,233,852.61			4,829,247.30			198,123,281.03
TOTAL	443,269,366.77	1,035,263,085.63	51,768,388.72	2,458,575.43	63,096,377.54	29,193,259.74	159,863,573.73	1,784,912,627.56

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	1,960,019,729.35	1,960,019,729.35

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	145,769,587.94	0.00	145,769,587.94	77,870,815.41		77,870,815.41
	FEBRUARY	124,894,928.43	0.00	124,894,928.43	76,460,024.30		76,460,024.30
	MARCH	134,210,367.11	0.00	134,210,367.11	71,334,061.49		71,334,061.49
	APRIL	163,800,170.44	0.00	163,800,170.44	66,507,106.80		66,507,106.80
	MAY	150,554,219.82	0.00	150,554,219.82	65,273,108.49		65,273,108.49
	JUNE	149,834,448.70	0.00	149,834,448.70	84,059,903.12		84,059,903.12
	JULY	163,703,018.51	0.00	163,703,018.51	85,464,065.19		85,464,065.19
	AUGUST	186,346,979.44	0.00	186,346,979.44	86,893,625.02		86,893,625.02
	SEPTEMBER	168,584,930.66	0.00	168,584,930.66	100,881,131.68		100,881,131.68
	OCTOBER	174,011,818.90	0.00	174,011,818.90	92,112,457.72		92,112,457.72
	NOVEMBER	206,320,852.31	0.00	206,320,852.31	101,103,863.41		101,103,863.41
	DECEMBER	191,988,407.09	0.00	191,988,407.09	106,219,145.38		106,219,145.38
	TOTAL	1,960,019,729.35	0.00	1,960,019,729.35	1,014,179,308.01		1,014,179,308.01



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel 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	0.00	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	3,786,000.00	1,830,000.00	(1,956,000.00)	594,000.00
	FEES	88,900.00	2,220,000.00	2,131,100.00	59,700.00
	FINES	0.00	0.00	0.00	99,000.00
	SALES	0.00	0.00	0.00	1,726,388.00
	EARNINGS	1,544,815.00	4,500,000.00	2,955,185.00	244,132.52
	SALES/RENT	0.00	0.00	0.00	0.00
	REPAYMENT	867,279.00	200,000.00	(667,279.00)	0.00
	TOTAL	6,286,994.00	8,750,000.00	2,463,006.00	0.00
4a	NON TAX REVENUE	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Break Down of Non tax Revenue				
	LICENCES				
	Tractor Hiring services	3,650,000.00	0.00	(3,650,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	0.00	0.00	0.00	0.00
	Communication Equipment Inst. Permits	120,000.00	1,500,000.00	1,380,000.00	0.00
	Public Conveniences Licenses fees	0.00	0.00	0.00	0.00
	Minor Industry Licenses Fees	0.00	0.00	0.00	0.00
	Building Material / Block Making Licenses	8,000.00	330,000.00	322,000.00	0.00
	Private Schools License	8,000.00	0.00	0.00	0.00
	TOTAL	3,786,000.00	1,830,000.00		0.00
	FEES				
	Tender Fees	0.00	0.00	0.00	0.00
	Birth / Death Registration indigence	12,000.00	1,500,000.00	1,488,000.00	0.00
	Business / Petty Trade Operating Fees Laboratory	31,000.00	200,000.00	169,000.00	0.00
	Timber	2,000.00	20,000.00	18,000.00	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	43,900.00	500,000.00	456,100.00	0.00
	TOTAL	88,900.00	2,220,000.00	2,131,100.00	0.00
	FINES				
	Fines	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
	EARNINGS				
	Earning from Cattle Market	253,940.00	500,000.00	246,060.00	0.00
	Earning from Market	482,025.00	2,000,000.00	1,517,975.00	0.00
	Earning from Motor Park	313,650.00	700,000.00	386,350.00	0.00
	Earning from Comm, Activities, shop & shopping centre	424,900.00	1,000,000.00	575,100.00	0.00
	Abattoir / Slaughter House	70,300.00	300,000.00	229,700.00	0.00
	TOTAL	1,544,815.00	4,500,000.00	2,955,185.00	0.00
	SALES/RENT				
	Rent on government Building	0.00	0.00	0.00	0.00
	Unclaimed deposit	867,279.00	200,000.00	(667,279.00)	0.00
	Rent on Government properties			0.00	0.00
	TOTAL	867,279.00	200,000.00	(667,279.00)	0.00
	GRAND TOTAL	6,286,994.00	8,750,000.00	2,463,006.00	0.00



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

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
5	Augmentation	579,654,774.28	0.00	(579,654,774.28)	292,049,447.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Govt. Entities	581,630,280.88	2,000,000.00	(579,630,280.88)	294,024,953.60
	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	MONTHS	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
1	JANUARY	5,000,000.00	0.00	(5,000,000.00)	1,000,000.00
2	FEBRUARY	70,229,328.48	0.00	(70,229,328.48)	8,000,000.00
3	MARCH	60,430,809.38	0.00	(60,430,809.38)	28,534,519.40
4	APRIL	22,000,000.00	0.00	(22,000,000.00)	28,358,629.27
5	MAY	35,400,000.00	0.00	(35,400,000.00)	28,448,415.25
6	JUNE	49,142,027.21	0.00	(49,142,027.21)	9,000,000.00
7	JULY	87,457,493.07	0.00	(87,457,493.07)	12,698,855.27
8	AUGUST	18,000,000.00	0.00	(18,000,000.00)	115,331,206.54
9	SEPTEMBER	107,178,577.51	0.00	(107,178,577.51)	3,000,000.00
10	OCTOBER	57,095,246.18	0.00	(57,095,246.18)	26,941,352.71
11	NOVEMBER	31,500,000.00	0.00	(31,500,000.00)	25,736,468.56
12	DECEMBER	36,221,292.45	0.00	(36,221,292.45)	5,000,000.00
	TOTAL	579,654,774.28	0.00	(579,654,774.28)	0.00
NOTE	SALARY & WAGES				
6	PERSONNEL COST	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	19,180,048.80	49,276,384.40	30,096,335.60	28,008,917.80
	Legislative Council	11,648,114.30	34,900,241.80	23,252,127.50	20,158,763.80
	Administrative and General services	95,612,723.00	84,882,496.00	(10,730,227.00)	82,379,417.58
	SUB-TOTAL	126,440,886.10	169,059,122.20	42,618,236.10	130,547,099.18
	ECONOMIC SECTOR				
	Agriculture Section	11,461,152.00	83,229,803.00	71,768,651.00	11,279,098.00
	Forestry Section	8,565,267.00	99,677,217.20	91,111,950.20	7,826,142.50
	Livestock Section (Veterinary)	57,174,670.00	5,861,905.20	(51,312,764.80)	48,456,083.90
	Treasury Account Section	38,461,355.00	2,265,100.80	(36,196,254.20)	36,624,493.28
	Internal Audit	1,243,149.00	11,603,204.40	10,360,055.40	2,736,771.80
	Planning, Research & Statistics Department	90,876,358.60	10,096,720.20	(80,779,638.40)	
	Monitoring & Evaluation				82,205,904.30
	Statistics				
	Treasury Revenue Section	5,345,062.00	48,088,344.00	42,743,282.00	6,001,336.20
	Road & Communication Section	8,059,510.00	9,161,690.40	1,102,180.40	9,234,087.10
	Mechanical Section	1,906,517.00	2,385,236.40	478,719.40	2,450,699.26
	Electrical Section	10,401,761.00	9,947,637.60	(454,123.40)	9,373,731.40
	Land & Survey Section	5,259,868.00	3,664,452.00	(1,595,416.00)	3,696,833.50
	Building Section	5,652,893.00	6,055,876.80	402,983.80	5,902,859.96
	SUB-TOTAL	244,407,562.60	292,037,188.00		225,788,041.20
	SOCIAL SECTOR				
	Local Education Authority				
	Education (Non-Teaching Staff)	121,087,207.00	116,406,832.50	(4,680,374.50)	108,243,100.25
	Education (Teaching Staff)	737,753,488.00	720,825,792.72	(16,927,695.28)	537,269,164.76
	Adult Education				
	Other Education				
	Preventive (Water, Sanitation and Hygiene)	62,705,876.00	61,325,364.00	(1,380,512.00)	55,637,879.60
	Curative	191,820,850.80	113,177,909.08	(78,642,941.72)	172,910,712.00
	Rural Water Supply	10,255,786.71	11,644,029.80	1,388,243.09	11,694,311.11
	Traditional Officer (District Head Office)				
	Community Development Section	51,747,495.47	48,900,802.80	(2,846,692.67)	50,600,962.80
	Information, Youth, Sport & Culture	1,242,170.00	2,890,459.20	1,648,289.20	1,156,651.80
	Social Welfare Section	6,396,270.00	6,788,224.80	391,954.80	7,157,450.30
	Trade Section and Cooperatives	1,242,169.47	2,031,246.00	789,076.53	1,879,910.00
	SUB-TOTAL	1,184,251,313.45	1,083,990,660.90	(100,260,652.55)	946,550,142.62
	GRAND TOTAL	1,555,099,762.15	1,545,086,971.10	(57,642,416.45)	1,302,885,283.00



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

NOTE	SOCIAL BENEFIT	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	40,102,452.28	65,000,000.00	24,897,547.72	80,479,464.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	60,615,707.64	55,000,000.00	(5,615,707.64)	69,135,105.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	14,011,361.93	24,000,000.00	9,988,638.07	26,105,954.00
	TOTAL	114,729,521.85	144,000,000.00	29,270,478.15	175,720,523.00

GUMEL LOCAL GOVERNMENT NOTE 8: OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
8	Office of the Chairman	49,659,880.00	39,000,000.00	(10,659,880.00)	37,125,342.00
	Legislative Council	26,117,744.00	28,000,000.00	1,882,256.00	26,043,655.00
	Administrative and General services	98,899,306.67	44,891,000.00	(54,008,306.67)	70,358,341.00
	SUB-TOTAL	174,676,930.67	111,891,000.00	(62,785,930.67)	133,527,338.00
	ECONOMIC SECTOR			-	
	Agriculture Section	4,212,834.00	5,500,000.00	1,287,166.00	12,298,735.00
	Forestry Section	200,000.00	3,300,000.00	3,100,000.00	0.00
	Livestock Section (Vetrinary)	2,865,000.00	3,500,000.00	635,000.00	1,822,000.00
	Treasury Account Section	14,470,318.23	325,800,000.00	311,329,681.77	245,153,390.00
	Internal Audit	0.00	500,000.00	500,000.00	0.00
	Planning, Research & Statistics Department	15,803,667.00	9,000,000.00	(6,803,667.00)	16,918,043.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	2,325,000.00	8,500,000.00	6,175,000.00	280,000.00
	Road & Communication Section	0.00	5,300,000.00	5,300,000.00	587,000.00
	Mechanical Section	27,898,051.50	21,700,000.00	(6,198,051.50)	17,663,000.00
	Electrical Section	780,000.00	1,800,000.00	1,020,000.00	294,983,836.00
	Land & Survey Section	0.00	400,000.00	400,000.00	0.00
	Building Section	7,145,000.00	5,800,000.00	(1,345,000.00)	2,842,150.00
	SUB-TOTAL	75,699,870.73	391,100,000.00	315,400,129.27	592,548,154.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	9,800,000.00	10,000,000.00	200,000.00	2,489,100.00
	Education (Teaching Staff)	9,558,000.00	0.00	(9,558,000.00)	71,660,105.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education			-	
	Preventive (Water, Sanitation and Hygiene)	5,725,220.00	17,500,000.00	11,774,780.00	45,171,641.00
	Curative	47,298,100.00	44,000,000.00	(3,298,100.00)	31,535,954.00
	Rural Water Supply	51,443,386.50	57,300,000.00	5,856,613.50	39,861,192.00
	Traditional Officer (District Head Office)			-	
	Community Development Section	12,538,932.66	17,500,000.00	4,961,067.34	2,073,000.00
	Information, Youth, Sport & Culture	950,000.00	1,580,000.00	630,000.00	1,047,687.00
	Social Welfare Section	8,445,000.00	12,000,000.00	3,555,000.00	13,723,641.00
	Trade Section and Cooperatives	0.00	300,000.00	300,000.00	0.00
	SUB-TOTAL	145,758,639.16	167,337,880.00	21,579,240.84	207,562,320.00
	GRAND TOTAL	396,135,440.56	670,328,880.00	274,193,439.44	933,637,812.00
	OVERHEAD FROM CAPITAL RECEIPTS	434,292,685.00	651,174,944.76	216,882,259.76	0.00
	TOTAL	830,428,125.56	1,321,503,824.76	491,075,699.20	0.00



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

8.2	BREAKDOWN OF OTHER OVER HEAD FROM CAPITAL RECEIPTS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE	₦	₦	₦	₦
	Settlement of Liabilities	14,422,000.00	16,000,000.00	1,578,000.00	0.00
	Renovation of Duplex	2,870,000.00	4,625,847.00	1,755,847.00	0.00
	Renovation of LG Secretariate	4,817,100.00	36,531,887.00	31,714,787.00	0.00
	Extention of Guest House Dutse	43,002,000.00	5,000,000.00	(38,002,000.00)	0.00
	Purchase of Grains	12,994,100.00	14,000,000.00	1,005,900.00	0.00
	Control of Erosion	6,909,223.00	40,000,000.00	33,090,777.00	0.00
	Purchase of Health Post Materials	3,985,200.00	6,000,000.00	2,014,800.00	0.00
	Purchase of Relief Materials	132,136,883.00	39,341,524.00	(92,795,359.00)	0.00
	contribution for the Purchase of 1NO Hilux	35,000,000.00	20,000,000.00	(15,000,000.00)	0.00
	Purchase of the 5No morcycle to ODF	5,000,000.00	0.00	(5,000,000.00)	0.00
	Tractor Loan	38,774,169.00	66,470,000.00	27,695,831.00	0.00
	Contribution for Purchase of Hilux 2NO	60,000,000.00	0.00	(60,000,000.00)	0.00
	contribution for the Purchase of 10No Motorcycle	10,246,875.00	0.00	(10,246,875.00)	0.00
	Changed of Hand Pump to water Collection Point at Koafar Gajerau	0.00	1,000,000.00	1,000,000.00	0.00
	Extension of water pipe from Gajeru Junction	0.00	5,000,000.00	5,000,000.00	0.00
	Land Compensation	0.00	5,000,000.00	5,000,000.00	0.00
	Rehabilitation of Dispensary at Mele and Kokinami Village (SURE P)	0.00	15,000,000.00	15,000,000.00	0.00
	Rehabilitation of Women center and Purchase of Equipments at Gumel.	0.00	10,000,000.00	10,000,000.00	0.00
	SUB TOTAL	370,157,550.00	283,969,258.00	(86,188,292.00)	0.00
					0.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Road Site Tree Planting	3,897,099.00	2,000,000.00	(1,897,099.00)	0.00
	Demarcation of Grazing Reserve	2,925,000.00	5,393,614.76	2,468,614.76	0.00
	Purchase of Hand Pump materials	52,921,036.00	0.00	(52,921,036.00)	0.00
	Purchase of Fertiliser/Transportation	0.00	15,000,000.00	15,000,000.00	0.00
	Nursery raising of seedling	0.00	2,500,000.00	2,500,000.00	0.00
	Conecting Duplex with Electricity Power	0.00	3,000,000.00	3,000,000.00	0.00
	Repairs of Electricity at Mai Dabara and Majingini Village	0.00	3,000,000.00	3,000,000.00	0.00
	Conversion of 1No. Borehole at NTA Quarters, and over Head Tank.	0.00	2,250,000.00	2,250,000.00	0.00
	Renovation of Water Solar at Ramin Kura and Dan Farantama Village	0.00	12,000,000.00	12,000,000.00	0.00
	Reticulation of Water pipe at Kofar Yamma From Fire Service To Bakin Kasuwa Koafar SA'I and Sabuwar Nasoro	0.00	7,000,000.00	7,000,000.00	0.00
	SUB TOTAL	59,743,135.00	52,143,614.76	(7,599,520.24)	0.00
					0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase of Vataranary Drugs	3,041,500.00	2,500,000.00	(541,500.00)	0.00
	Goat Breeding(Women Empoement)	1,350,500.00	3,500,000.00	2,149,500.00	0.00
	Renovation of Local Education Authority (LEA) Secretariat	0.00	29,562,072.00	29,562,072.00	0.00
	Purchase of Relief Materials (Palliative Response)	0.00	120,000,000.00	120,000,000.00	0.00
	Youth,Women and Empowerment programm (SURE P)	0.00	80,000,000.00	80,000,000.00	0.00
	Renovation of Jumu'at Mosque at Hammado Village	0.00	2,500,000.00	2,500,000.00	0.00
	Contributions for the Purchase and Repairs of School Funiture	0.00	10,000,000.00	10,000,000.00	0.00
	Contribution for the Construction of 1 NO Block, of 2NO Classroom AT Hon AMINU SANI Primary School A and B, cock of 2No Classroom at Islamiyya and Primary School at Prisl (SURE P)	0.00	7,000,000.00	7,000,000.00	0.00
	Social Intervention Programm (S.I.P)	0.00	60,000,000.00	60,000,000.00	0.00
	SUB TOTAL	4,392,000.00	315,062,072.00	310,670,072.00	0.00
	GRAND TOTAL	434,292,685.00	651,174,944.76	216,882,259.76	0.00



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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
9	1% TRAINING FUND	35,386,569.92	30,000,000.00	(5,386,569.92)	12,175,778.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	35,386,569.92	30,000,000.00	(5,386,569.92)	12,175,778.00
	2% Sule Lamido University Kafin Hausa	69,167,655.15	20,000,000.00	(49,167,655.15)	40,758,562.00
	Contribution to State & LG Joint Projects & Programmes	377,607,986.00	150,000,000.00	(227,607,986.00)	276,037,221.00
	ALGON		90,000,000.00	90,000,000.00	127,548,101.00
	STABILIZATION	209,365,615.42	95,000,000.00	(114,365,615.42)	
	5% EMIRATE	182,553,571.55		(182,553,571.55)	
	TOTAL	909,467,967.96	415,000,000.00	(494,467,967.96)	468,695,440.00
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
10	Ministry for Local Government (Street Light Fund)	501,079,550.00	250,000,000.00	(251,079,550.00)	128,973,376.00
	Ministry for Water Resources (Water Facilities)	24,910,879.58	40,000,000.00	15,089,120.42	103,769,383.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	11,180,666.64	15,686,000.00	4,505,333.36	47,668,000.00
	Directorate of Salary and Pension Administration	31,258,020.48		(31,258,020.48)	
	JVC Monthly Bulletin MASAKI	2,900,000.00		(2,900,000.00)	
				0.00	
	TOTAL	571,329,116.70	305,686,000.00	(265,643,116.70)	280,410,759.00



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

11	PURCHASE, CONSTRUCTION / REHABILITATION OF PPE	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	ADMINISTRATIVE SECTOR				
	Construction of Drainage at Garin d-Uban Dawaki Village, Kofar Arewa, Karkasara, Yusuf Police Bayan Tasha Quarters 100m, Zango Ward 100m, Hammado Town 350m and Dan Farantama near Jumma'at Mosque.300m.	14,526,120.00	66,000,000.00	51,473,880.00	0.00
	Construction of Drainage at Lungun Gidan Alu mai tantan	3,680,140.00	28,319,999.00		0.00
	Construction of Midwives Quarters 2No. at Mele and Duhuwa Village	130,000,000.00	50,000,000.00	(80,000,000.00)	0.00
	Construction of 1 NO Block of 2 Classrooms at GARIN BAUSHE.	8,321,480.00	10,000,000.00	1,678,520.00	0.00
	Construction of Health Clinic at Abuja quarters, DanTanoma and Jalo. (SURE P)	6,666,200.00	30,000,000.00	23,333,800.00	0.00
	Construction of 5 daily prayer mosques at Fulanin Dan'ama Village (Rigar Hardo Firi), L.G Staff Quarters, Zuwo Nomadic Primary School, Bawan Biri Fulani, Tsamai Fulani,	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of 1 Block of 2 Classroom Islamiyya School at Mele Tsangaya	0.00	2,000,000.00	2,000,000.00	0.00
	Purchase of Furniture for L.G Secretariat and L.G Staff Quarters	0.00	6,000,000.00	6,000,000.00	0.00
	Purchase of 2No Hilux	0.00	106,393,395.00	106,393,395.00	0.00
	Purchase of 10No Motorcycles	0.00	8,235,000.00	8,235,000.00	0.00
	Purchase of 5 Nos. Motorcycle for ODF SUSTAINABILITY	0.00	2,500,000.00	2,500,000.00	0.00
	SUB TOTAL	163,193,940.00	324,448,394.00	161,254,454.00	0.00



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

11b	ECONOMIC SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Social Intervention PROGRAMME	179,225,836.57	6,000,000.00	(173,225,836.57)	0.00
	Provisions of Solar Standing security Light at Bariki Primary School 30 Stands, Additional 30 Stands at Mele and another 30 Stands at Jalo Quarters,	7,870,000.00	25,312,500.00	17,442,500.00	0.00
	Provision of Water Solar Scheme at Dan-Tanoma Kungiya Islamiyya, unguwar ayagi, Majingini, danfarantama G/Baushe, Hardo Lawan and Zango ward Masallacin Aduwa	1,780,900.00		(1,780,900.00)	0.00
	purchase of 25 No Solar Type Street Light Poles to LG Secretariat	0.00	7,031,250.00	7,031,250.00	0.00
	Extension Of Poles at Nasarawa - Jalo	0.00	13,000,000.00	13,000,000.00	0.00
	Provision of Solar Lightening System at Local Government PHC Office Complex and Legislative Council Offices	0.00	3,000,000.00	3,000,000.00	0.00
	Provision of solar Lightening System at Nasarawa Quarters Gumel Makabartar Kudu and K Arewa 8 stands (SURE P)	0.00	22,000,500.00	22,000,500.00	0.00
	Construction of 9 No. Markets Stalls at Gumel Market	0.00	16,700,000.00	16,700,000.00	0.00
	Construction of Ultra-Modern Shops at Old Motor Park Gumel	0.00	14,000,000.00	14,000,000.00	0.00
	Construction of Ultra Modern GSM Market at Gumel Sule Tankarkar by Maigatari Road Motor park, wall fencing, Mosque, Guard-Room and Toilet	0.00	11,515,991.00	11,515,991.00	0.00
	wall Fencing of Kara Market at Gumel	0.00	6,968,250.00	6,968,250.00	0.00
	Construction of Hand Pump at Maidabara, Kanjau, Tsamai, Gidan Ya'u Dan Hajja, Fulanin Duhuwa, Nasarawa Jalo, Abuja and Hammado Fulani	0.00	14,000,000.00	14,000,000.00	0.00
	Extension of Water pipe From Gajerau Junction to Zango Primary School, Lungun Maigari Karo to Makera, Layin Gidan Farin Dade, Layin Mallam Isa Gyare and NTA Tsallaken Burji.	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of Hand Pumps at New Kofar Wali Gumel Zango Ward, Fulani Gegi, Garin Gambo Ward, Rugar Mallam Ubale, Hardo Fada, Gidan Muhammad Nuni and SA'IDU, Garin Barka Ward HAIDERABAD Galagamma ward, Garin Gambo Village, Sabon layi, Rugar Malam, Mele makabarta Hardo fada and Ubandawaki makabarta	0.00	10,000,000.00	10,000,000.00	0.00
	Construction of Pump House at Garin Gambo Village.	0.00	2,000,000.00	2,000,000.00	0.00
	Construction of Public Convenient at Motor-Park Gumel Market.	0.00	9,000,000.00	9,000,000.00	0.00
	Construction of Modern motor park at Gumel (Ongoing)	0.00	10,000,000.00	10,000,000.00	0.00
	SUB TOTAL	188,876,736.57	175,528,491.00	(13,348,245.57)	0.00
11c	SOCIAL SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Construction of Health Post at Gumel (Gusau Ward)	0.00	5,500,000.00	5,500,000.00	0.00
	Construction of PHC at Ubandawaki, Mele, Kokinami (Phase II)	0.00	35,000,000.00	35,000,000.00	0.00
	SUB TOTAL	0.00	40,500,000.00	40,500,000.00	0.00
	GRAND TOTAL	352,070,676.57	540,476,885.00	188,406,208.43	0.00



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

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	7,967,474.00
	CURRENT YEAR ADVANCE	7,967,474.00
	MARGINS	0.00
13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	35,164,448.00
	PREVIOUS YEAR NCL	35,164,448.00
	MARGINS	0.00

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	98,574.00	6,129.00
	OVERHEAD ACCOUNT	51,951.00	8,971.00
	SALARY ACCOUNT	6,196.00	655,347.00
	PROJECT ACCOUNT	1,017.00	2,861.00
	LOAN ACCOUNT		0.00
	OTHERS ACCOUNT	623,952.00	383,921.00
	TOTAL	781,690.00	1,057,229.00
15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	4,997,974.00	7,967,474.00
	OTHER ADVANCE	2,969,500.00	
	TOTAL	7,967,474.00	7,967,474.00

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	2,922,548,526.53	16,733,366.67	11,913,500.00	206,407,371.69	184,875,000.00	3,342,477,764.89
	DATE OF ASSETS REVALUATION 31/12/2024	0.00						0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00	58,450,970.53	1,673,336.67	2,382,700.00	13,767,371.69	36,975,000.00	113,249,378.89
	ACCUMULATED DEPRECIATION 31/12/24							0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	2,864,097,556.00	15,060,030.00	9,530,800.00	192,640,000.00	147,900,000.00	3,229,228,386.00



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

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	740,186.00	740,186.00
	8% CPS	2,507,024.00	2,507,024.00
	MHWUN	393,657.00	393,657.00
	PARTY CONTR.	2,844,771.00	2,844,771.00
	RET.MONEY	2,197,016.00	2,197,016.00
	GOVT TAX	10,496,952.00	10,496,952.00
	7.5% VAT	3,818,563.00	3,818,563.00
	TOTAL	22,998,169.00	22,998,169.00
18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	7,440,959.00	7,440,959.00
	5%WHT	2,586,894.00	2,586,894.00
	OTHERS	2,138,426.00	2,138,426.00
	TOTAL	12,166,279.00	12,166,279.00

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	3,342,477,764.89	0.00	(352,070,676.57)	2,990,407,088.32
	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	3,342,477,764.89	0.00	0.00	2,990,407,088.32

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	(26,139,745.00)	0.00
	SURPLUS/DEFICIT FOR THE YEAR	238,545,758.68	0.00
	ADJUSTMENT DURING THE YEAR		0.00
	BALANCE C/F	212,406,013.68	0.00



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

GUMEL LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	62,705,876.00	61,325,364.00	0.00	61,325,364.00	(1,380,512.00)	102.25
CURATIVE	191,820,850.80	113,177,909.00	0.00	113,177,909.00	(78,642,941.80)	169.49
RURAL WATER SUPPLY	10,255,786.71	11,644,030.00	0.00	11,644,030.00	1,388,243.29	88.08
SUB TOTAL EXPENDITURE	264,782,513.51	186,147,303.00	0.00	186,147,303.00	(78,635,210.51)	142.24
<u>OVERHEAD COST</u>						
PREVENTIVE	5,725,220.00	17,500,000.00		17,500,000.00	11,774,780.00	32.72
CURATIVE	47,298,100.00	14,000,000.00	30,000,000.00	44,000,000.00	(3,298,100.00)	107.50
RURAL WATER SUPPLY	51,443,386.50	42,300,000.00	15,000,000.00	57,300,000.00	5,856,613.50	89.78
SUB TOTAL EXPENDITURE	104,466,706.50	73,800,000.00	45,000,000.00	118,800,000.00	14,333,293.50	87.93
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE	3,985,200.00	6,000,000.00		6,000,000.00	2,014,800.00	66.42
CURATIVE	136,666,200.00	155,500,000.00	80,000,000.00	235,500,000.00	98,833,800.00	58.03
RURAL WATER SUPPLY	52,921,036.21	63,341,524.00	30,808,827.00	94,150,351.00	41,229,314.79	56.21
SUB TOTAL EXPENDITURE	422,170,256.22	323,288,827.00	75,808,827.00	399,097,654.00	(23,072,602.22)	105.78
GRAND TOTAL						

GUMEL LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
NON-TEACHING	121,087,207.00	116,406,833.00	0.00	116,406,833.00	(4,680,374.00)	104.02
TEACHING	737,753,488.00	720,825,793.00	0.00	720,825,793.00	(16,927,695.00)	102.35
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	858,840,695.00	837,232,626.00	0.00	837,232,626.00	(21,608,069.00)	102.58
<u>OVERHEAD COST</u>						
NON-TEACHING	9,800,000.00	10,000,000.00	0.00	10,000,000.00	200,000.00	98.00
TEACHING	9,558,000.00	0.00	0.00	0.00	(9,558,000.00)	
ADULT EDUCATION	0.00	7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	19,358,000.00	17,157,880.00	36,515,880.00	53,673,760.00	34,315,760.00	36.07
<u>CAPITAL EXPENDITURE</u>						
NON-TEACHING	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
TEACHING	0.00	0.00	0.00	0.00	0.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
GRAND TOTAL	878,198,695.00	854,390,506.00	66,515,880.00	920,906,386.00	42,707,691.00	95.36



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIATE COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION

The Financial Statements of Gumel 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.

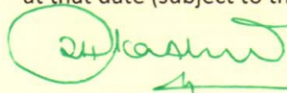
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

Gumel Local Government Council received the Sum of One Billion, Seven Hundred and Eighty Four Million, Nine Hundred and Twelve Thousand, Six Hundred and Twenty Seven Naira, Fifty Six Kobo (₦1,784,912,627.56) only as statutory allocations from the Federation accounts for the year 2024 representing 88.80% of the estimated amount of ₦2,010,000,000.00

2. VALUE ADDED TAX

The Sum of One Billion, Nine Hundred and Sixty Million, Nineteen Thousand Seven Hundred and Twenty Nine Naira, Thirty Five Kobo (₦1,960,019,729.35) only as government share of VAT which represents 245% of the budgeted amount of ₦800,000,000.00

3. INDEPENDENT REVENUE

The Sum of Six Million, Two Hundred and Eighty Six Thousand, Nine Hundred and Ninety Four Naira (₦6,286,994.00) only was generated as internally generated revenue which represents 71.85% of the estimated amount of ₦8,750,000.00

4. AUGUMENTATION AND OTHER STABILIZATION RECEIPT

The Sum of Five Hundred and Eighty One Million, Six Hundred and Thirty Thousand, Two Hundred and Eighty Naira, Eighty Eight Kobo (₦581,630,280.88) only was received from other government entities and approved budgeted amount was ₦2,000,000.00

5. RECURRENT EXPENDITURE

The Sum of Three Billion Nine Hundred and Eighty One Million, Fifty Four Thousand, Four Hundred and Ninety Four Naira, Twenty Two Kobo (₦3,981,054,494.22) only which represents 100.49% of the budgeted amount of ₦3,961,276,795.86 was expended on recurrent items.

6. BANK RECONCILIATION

All the Local Government accounts have been properly reconciled

7. BUDGET PERFORMANCE

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

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,010,000,000.00	1,784,912,627.56	225,087,372.44	88.80 %
VALUE ADDED TAX	800,000,000.00	1,960,019,729.35	(1,160,019,729.35)	0.00
AUGUMENTATION	2,000,000.00	581,630,280.88	(579,630,280.88)	0.00
INDEPENDENT REVENUE	8,750,000.00	6,286,994.00	2,463,006.00	71.85 %
TOTAL REEVENUE	2,820,750,000.00	4,332,849,631.79	(1,512,099,631.79)	153.61 %
EXPENDITURE				
RECURRENT EXPENDITURE	3,961,276,795.86	3,981,054,494.22	(19,777,698.36)	100.50 %
CAPITAL EXPENDITURE	918,440,102.14	352,070,676.57	566,369,425.57	38.33 %
TOTAL EXPENDITURE	4,879,716,898.00	4,333,125,170.79	546,591,727.21	88.80 %



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

1. TOTAL REVENUE

From the above table, the Sum of Four Billion, Three Hundred and Thirty Two Million, Eight Hundred and Fourty Nine Thousand, Six Hundred and Thirty One Naira, Seventy Nine Kobo (~~₦~~4,332,849,631.79) only was received and generated as total revenue both from the Federation accounts and internally generated revenue. This figure represents 153.60% of the approved estimated amount of ~~₦~~2,820,750,000.00

2. RECURRENT EXPENDITURE

The Sum of Three Billion, Nine Hundred and Eighty One Million, Fifty Four Thousand, Four Hundred and Ninety Four Naira, Twenty Two Kobo (~~₦~~3,981,054,494.22) only was expended on recurrent items. It represents 100.50% of the approved estimated amount of ~~₦~~3,961,276,795.86

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Fifty Two Million, Seventy Thousand, Six Hundred and Seventy Six Naira, Fifty Seven Kobo (~~₦~~352,070,676.57) only was spent on capital expenditures which stand as 38.33% of the budgeted amount approved to the tune of ~~₦~~918,440,102.14

RECOMMENDATIONS

- a. The Local government should reduce overspending on recurrent expenditure and shift same to capital projects for the well-being of the community.
- b. The Local government should be serious on local revenue collections and explore more sources of internal revenue generation.



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

Queries amounting to the sum of Two Hundred and Twenty Two Million Three Hundred and Seventy Four Thousand Eight Hundred and Fourteen Naira Ninety Five Kobo {N222,374,814.95} was issued to Ringim Local Government Council and the Same amount was resolved and verified, no amount remain unresolved. Queries amounting to the sum of Two Hundred and Twenty Two Million Three Hundred and Seventy Four Thousand Eight Hundred and Fourteen Naira Ninety Five Kobo {N222,374,814.95} was issued to Ringim Local Government Council and the Same amount was resolved and verified, no amount remain unresolved. Queries amounting to the sum of Two Hundred and Twenty Two Million Three Hundred and Seventy Four Thousand Eight Hundred and Fourteen Naira Ninety Five Kobo {N222,374,814.95} was issued to Ringim Local Government Council and the Same amount was resolved and verified, no amount remain unresolved. Queries amounting to the sum of Two Hundred and Twenty Two Million Three Hundred and Seventy Four Thousand Eight Hundred and Fourteen Naira Ninety Five Kobo {N222,374,814.95} was issued to Ringim Local Government Council and the Same amount was resolved and verified, no amount remain unresolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Ringim Local Government staff and local Education Authorities. To this effect, a number of Forty Four [44] 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 Sixty Seven Million, Eight Hundred and Ninety One Thousand, Six Hundred and Seventy Naira N67,891,670.00.

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 Thirty Three [33] numbers of staff retired and deceased owed Ringim Local Government Council, the sum of Five Million, Six Hundred and Thirty Four Thousand, Eight Hundred and Fifty One Naira N5,634,851.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO. LG/GML/ZO/Q/ 17 /24

The HON. CHAIRMAN
GUMEL Local Government



DCA
Pls Deal
AG 25/4/25
AUDIT QUERY

Audit Form 1

Station: GUMEL

Pv. No.: CC Date CC

Head CC Sub Head: CC

Amount N: 1,960,000.00

Payee: _____

Nature of Payment ITEM NOT TAKEN ON

CHARGE

Date: _____

CC

PAYMENT FOR ITEMS NOT TAKEN ON CHARGE INTO STORE

The sum of One Million Nine Hundred and Sixty Thousand Naira (1,960,000.00) only. Was paid for various purchases and repairs.

Store inspection conducted by us prove that the items were not taken on charge in to store. Refer to the schedule attached for details in view of the above therefore, the payees should fully explain or else refund the amount paid to them and this office be furnish with recovery particulars for re-verification.

Same is copied to the Auditor General Local Government Councils Dutse, and Zonal Director Gumel Zone for their information and further action.


Abbas Magaji
Area Auditor
Gumel Local Government



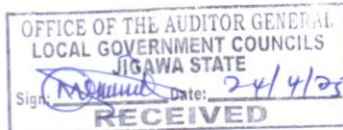
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO. LG/GML/ZO/QJ/10/24

The HON. CHAIRMAN
GUMEL Local Government



Audit Form 1

Station: GUMEL

Pv. No.: CC Date CC

Head: CC Sub Head: CC

Amount N: 2,500,000.00

Payee:

Nature of Payment UN ACCOUNTED

CC

AUDIT QUERRY

**UN-ACCOUNTED EXPENDITURE FOR THE PERIOD OF OCTOBER TO
DECEMBER 2024**

Reconciliation between cash book and bank statement revealed that the total sum of Two Million Five Hundred Thousand Naira (2,500,000.00) only. Paid to various payees were up to the time not accounted during the period of October to December 2024. This contradict the provision of financial memorandum (fm) chapter 14:13.

In view of the above therefore the payees should fully explain or else recover the amount paid to and this office be furnish with copy of the recovered amount.

Same is copied to the Auditor General Local Government Councils Dutse, and Zonal Director Gumel Zone for their information and further action.


Abbas Magaji
Area Auditor
Gumel Local Goverment



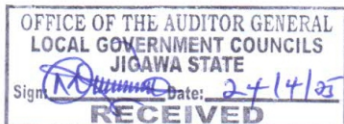
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO. LG/GML/ZO/Q/ 19 /24

The HON. CHAIRMAN
GUMEL Local Government



Audit Form 1

Station: GUMEL

Pv. No.: CC Date CC

Head CC Sub Head: CC

Amount N: 16,113,600.00

Payee: SUNDRY PERSONS

Nature of Payment IRREGULAR

Date: CC

AUDIT QUERY → AG 24/4/25

IRREGULAR PAYMENT VOUCHERS OCTOBER TO DECEMBER 2024

Expenditure to the tune of Sixteen Million One Hundred and Thirteen Thousand Six Hundred Naira (16,113,600.00) only. Have been made without full supporting document attached. Refer to the schedule attached for guidance.

This contradict the provision of financial memorandum chapter (14:4) (8).

In view of the above therefore, all concerned should rectify the anomalies and this officer be inform accordingly.

Same is copied to the Auditor General Local Government Councils Dutse, and Zonal Director Gumel Zone for their information and further action.


Abbas Magaji
Area Auditor
Gumel Local Government



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

GUMEL LOCAL GOVERNMENT COUNCILS
SCHEDULE OF UNPRESENTED PAYMENT VOUCHERS OCTOBER
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO. LG/GML/ZO/Q/ 8 /24
The HON. CHAIRMAN
GUMEL Local Government



Audit Form 1
Station: GUMEL
Pv. No.: CC Date CC
Head CC Sub Head: CC
Amount N: 1,690,000.00
Payee:
Nature of Payment UNPRESENTED PV

DCA
Pls Jost
Date 25/4/25
AG
AUDIT QUERY

**UNPRESENTED PAYMENT VOUCHERS FROM OCTOBER TO
DECEMBER 2024**

The total sum of One Million Six Hundred and Ninety Thousand Naira (1,690,000.00) only. Were paid to various payees from October to December 2024 without payment vouchers refer to the attached schedule for details.

This is contrary to the provision of financial memoranda (fm) chapter (14:3) and financial regulation FR chapter 6 which state that under no circumstance should a cheque be raise or cash paid for services for which a payment voucher has not been raised.

The concerned officers should be ask to produce a properly authorized payment vouched for the same amount or else refund the total amount and this office be inform for examination.

Same is copied to the Auditor General Local Government Councils Dutse, and Zonal Director Gumel Zone for their information and further action.

Abbas Magaji
Area Auditor
Gumel Local Goverment



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



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

ALG/GML/ZO/GMLG/LQ.3/24
Local Query No. _____
The Chairman, _____
The, _____
Gumel _____
Local Government



Audit Form 1
Station: _____ Gumel LGA
Pv. No.: 133 Date: July-Sept 24
Head 052100 Sub Head 100
Amount N: 910,000.00
Payee: Abubakar Ibrahim
Nature of Payment: Supply
Date: _____

AUDIT QUERY

ITEMS NOT TAKEN ON CHARGE

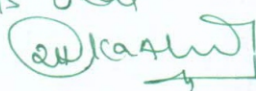
As a result of examination of paid payment vouchers for the month of September, 2024, we observed that payment worth Nine Hundred and Ten Thousand Naira (N910,000.00) were made to the above named payee, for the supply of Detergent/Antiseptic. We could not ascertain the where about of the items said to have been supplied and no documentary evidence attached to the Payment voucher, i.e Invoice, Receipt and S.R.V.

The above therefore, contradicts the provision of f.m 14.3(8). As such the concerned officer should be asked to explain or else the total sum be refunded and this office be informed accordingly.

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

Warm regards,


Abbas Magaji
Area Auditor
Gumel Local Govt.

DCA
Pls deal
 AG 6/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

S/N	DATE
1	11/11/24
2	11/11/24
3	11/11/24
4	11/11/24
5	11/11/24

Local Query No. ALG/GML/ZO/GMLG/LQ.6/24
The, The Chairman,
Gumel Local Government



Audit Form 1

Station: Gumel LGA
Pr. No.: CC Date: July-Sept 24
Head: CC Sub Head: CC
Amount N: 15,399,700.00
Payee: Sundries
Nature of Payment: Various
Date: _____

AUDIT QUERY

PAYMENTS WITHOUT CONTRACTUAL AGREEMENT

Subsequent to the examination of payment vouchers for the above quoted period, we observed that the sum of Fifteen Million, Three Hundred and Ninety Nine Thousand, Seven Hundred Naira (N15,399,700.00) only, were paid to various Contractors without having a written contractual Agreement with the Local Government and also no official claim for payment by the Contractors.

The above therefore invalidates the payments and thus requires the immediate refund of the amount involved and this Office be informed accordingly.

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

Warm regards,

Abbas Magaji
Area Auditor
Gumel Local Govt.

DCA
Pls Deal
AG 6/1/25



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



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

Local Query No. ALG/GML/ZO/GMLG/LQ.5/24
The, The Chairman,
Gumel Local Government



Audit Form I

Station: Gumel LGA
Pr. No.: CC Date: July-Sept 24
Head: CC Sub Head: CC
Amount N: 12,313,717.00
Payee: Sundries
Nature of Payment: Various
Date: _____

AUDIT QUERY
IRREGULAR PAYMENTS

We observed during the examination of payment vouchers for the period stated above that, various payment vouchers were paid without attaching some vital documents to justify the payment amounting to N12,313,717.00. Refer to the scheduled attached for guidance.

The above therefore contradicts the content of f.m Chapter 14.3(8). As such the negligent officers should be ask to explain or else to refund the total amount involved and this office should be furnished with recovery details for further action.

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

Warm regards,


Abbas Magaji
Area Auditor
Gumel Local Govt.

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Pls deal
AG 6/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/GML/ZO/GMLG/LQ.4/24

Local Query The Chairman,
The, Gumel
Local Government



Audit Form 1

Gumel LGA

Station: CC Date: July-Sept 24

Pv. No.: CC Sub Head: CC

Head: CC Amount N: 10,580,944.38

Payee: Sundries

Nature of Payment: Various

Date:

AUDIT QUERY

UNREPRESENTED PAYMENT VOUCHERS

In the course of posting of paid Payment Vouchers into the Main Cash Book of the Local Government, we observed that, Payment Vouchers worth Ten Million,, Five Hundred and Eighty Thousand, Forty Four Naira, Thirty Eight Kobo (N10,580,944.38K) only, were not raised and forwarded for Audit Examination. Refer to the scheduled attached for guidance.

The action of payment without vouchers has violated the provision of Financial Memoranda Chapter 14.3. As such the concerned officers should be asked to explain or else to recover the amount involved and this office be furnish with recovery details for further action.

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

Warm regards,

Abbas Magaji
Area Auditor
Gumel Local Govt.

DCA
Pls deal
[Signature] AG 6/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/GMLG/LQ. 3/24
The, The Chairman,
Gumel Local Government



Audit Form 1

Station: Gumel LGA
Pr. No.: CC Date Jan-June 24
Head CC Sub Head: CC
Amount N: 12,705,847.00
Payee: _____
Nature of Payment: Sundries
Various
Date: 13-9-2024

AUDIT QUERY

IRREGULAR PAYMENTS

As a result of Examination of payment vouchers for the period of January – June, 2024 we observed that vouchers worth Twelve Million Seven Hundred and Five Thousand, Eight Hundred and Forty Seven Naira (N12,705,847.00) only were paid without being accompanied with necessary supporting documents to justify the payments. Refer to attached schedule.

The above therefore, does not comply with the content of f.m 14.3(8). As such the negligent officers should be asked to explain or else the amount paid be refunded back to Treasury and this office be informed accordingly.

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

Warm regards,

13-9-2024
Abbas Magaji
Area Auditor
Gumel Local Govt.

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15/9/24

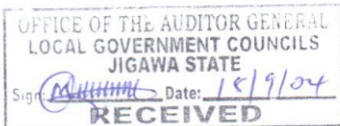


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/GMLG/LQ. 2/24
The, The Chairman,
Gumel Local Government



Audit Form I
Station: Gumel LGA
Pr. No.: CC Date: Jan-June 24
Head: CC Sub Head: CC
Amount N: 5,954,765.62
Payee: Sundries
Nature of Payment: Various
Date: 13-9-2024

AUDIT QUERRY

UN-PRESENTED PAYMENT VOCUHERS

As a result of examination of payment vouchers for the period of January – June, 2024, it was observed that various payments worth N5,954,765 were made without vouchers to support the payments which is contrary to the provision of Financial Memoranda 14.3. Attached schedule refers.

The officers concerned should be asked to explain or else the sum paid 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, Gumel Zone for their information and further necessary action.

Warm regards,

Abbas Magaji 12-9-2024
Abbas Magaji
Area Auditor
Gumel Local Govt.

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AG 19/9/24
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19/9/24

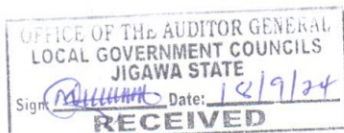


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/GMLG/LQ. 1/24
The, The Chairman,
Gumel Local Government



Audit Form 1

Station: Gumel LGA

Pv. No.: CC Date: Jan-June 24

Head: CC Sub Head: CC

Amount N: 19,206,830.00

Payee: Sundries

Nature of Payment: Various

Date: 13-9-2024

AUDIT QUERY

UN-ACCOUNTED EXPENDITURE

During the posting of Bank Statements against the entries made in the Cash Book, we observed that various payments worth N19,206,830 were made without being accounted by the payees. Refer to attached schedule.

The above therefore, contradicts the payment procedure as contained in F.M Chapter 14.3.

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

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

Warm regards,

13-9-2024
Abbas Magaji
Area Auditor
Gumel Local Govt.

Dea
Pls treat
AG 19/9/24
above
det



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

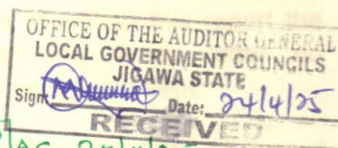


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT

GUMEL ZONE, JIGAWA STATE

Our Ref: GML/ZO/GML/A.1/V.1/13/24 Your Ref: _____ Date: 19/03/2025

The Honourable Chairman,
Gumel Local Government,



**AUDIT INSPECTION REPORT FOR THE PERIOD OF OCTOBER TO
DECEMBER 2024**

The accounting records maintained and presented for audit examination by the treasury department of your local government for the above underlined period, have been examined and the following points were observed and forwarded to you for information action and early reply:-

INTERNAL CONTROL SYSTEM

Internal control system enforced by the local government was weak as most of the payment vouchers were not passed to internal auditor for his blessing before payment as contained in financial memorandum chapter 40.10 to ensure that a very sound and effective internal control exist.

(I) CASH BOOK

Cash book presented to us was posted against the payment vouchers. However the cash book was not balanced and reconciled.

(II) BANK RECONCILIATION STATEMENT

It was observed that contrary to the provision of financial memoranda f.m chapter 40 No bank reconciliation was prepared during the period under review.

(III) UNPRESENTED PAYMENT VOUCHERS

It was observed during our inspection for the period that the payment voucher amounting to One Million Six Hundred and Ninety Thousand Naira (1,690,000.00) only. Were up to the time of writing this report not presented as a result of that query no. ALG/AUD/GM/ZO/GM/08/24 was issued.

(IV) IRREGULAR PAYMENT

Payment vouchers amounting to Sixteen Million One Hundred and Thirteen Thousand Six Hundred Naira (16,113,600.00) only. Have been



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



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

Our Ref: ALG/AUD/GML/ZO/AG/VOL.1/2/24

J/Akhir, 21st 1446 AH
Date: Dec, 23rd 2024 AD

The Chairman,
Gumel Local Government,
Jigawa State.



Dec
Pls treat as Usual *AG 6/1/25*

**AUDIT INSPECTION REPORT IN RESPECT OF GUMEL LOCAL
GOVERNMENT FOR THE PERIOD OF JULY - SEPT, 2024**

The available financial records maintained by your Local Government for the period stated above have been examined. Points of observation are hereby forwarded to you for consideration and immediate response.

2. PREVIOUS AUDIT REPORT:

Our previous audit report and Queries are yet to be responded. You are therefore required to urgently reply and forward for further Verification.

3. INTERNAL CONTROL:

The Internal Control System of the Local Government of which we can place reliance on is yet to be improved, as majority of the payments were made without the blessing of the Internal Audit Unit. Effort should be intensified to adhere to the provision of Financial Memoranda Chapter 40, in order to have an effective Management of Public Funds.

4. CASH BOOK:

All available receipt and Payment Vouchers were posted into the main Cash Book of the Local Government, only that the Cash Book was not balanced and reconciled.

5. VOUCHING:

Examination of Payment Vouchers for the period under review reveals the following:



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

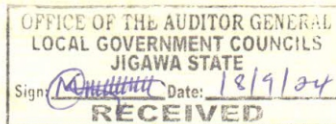


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
GUMEL ZONE, JIGAWA STATE

Our Ref: ALG/GML/ZO/GMLG/AI/VOL.1/24

Date: Sept, 13th 2024

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



Dea
Pls deal
[Signature]
KAG 19/9/24

**AUDIT INSPECTION REPORT IN RESPECT OF GUMEL LOCAL
GOVERNMENT FOR THE PERIOD OF JANUARY - JUNE, 2024**

We have undertaken an Audit Inspection of your financial records for the period stated above. Audit observations pointed out are hereby forwarded to you for consideration and urgent response.

2. INTERNAL CONTROL:

We have been talking of Internal Control for long which has not been improved yet. You are expected to strictly comply with the Provision of Financial Memoranda Chapter 40.10.

3. CASH BOOK:

All receipt and payment vouchers were posted into the Cash Book and he postings were up to date. This is commendable.

4.0 VOUCHING:

We have examined the available payment vouchers presented to us. As a result, the following were observed.

4.1 UN-PRESENTED PAYMENT VOUCHERS:

We observed during the examination that some payment vouchers were not presented to us. A Query was issued Vide ALG/GML/ZO/GMLG/L.Q.2/24 amounting to N5,954,765.62

Zonal Director Audit
Gumel Zone

[Signature]
Process please
[Signature]
18/9/24



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

GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

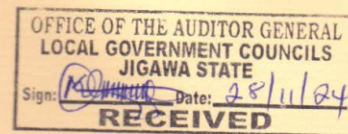
GLG/TR/Q/V.II/23

27/6/2024

Our ref:.....

Date :.....

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



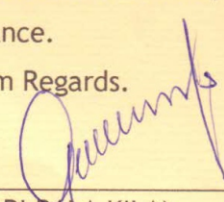
RESPONSE TO AUDIT QUERIES

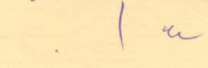
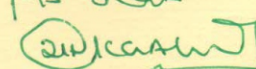
References to the Audit Queries No. 1,2,3 received for the period of January to June 2024, in which was responded as follows:

- ✓ (1) ALG/GMZO/GMLG/LQ1/024: UN ACCOUNTED EXPENDITURE FROM JANUARY - JUNE 2024, Amounting to (N19,206,830.00)
- ✓ (2) ALG/GMZO/GML/LQ.2/24: UN PRESENTED PAYMENT VOUCHERS FROM JANUARY - JUNE 2024 Amounting to (N5,954,765.62)
- ✓ (3) ALG/GM20/GML/LQ3/24: IRREGULAR PAYMENT FROM JANUARY - JUNE 2024 Amounting to (N12,705,847.00)

- In this regards the effected payment voucher to (N37,867,442.62) was sorted and the necessary supporting documents was attached in accordance to the Financial Memorandum 14:3 and anomalies was rectified and corrected, they are ready for your further verifications and clearance.

Esteem Regards.


(MUTARI BALA KILA)
TREASURER
FOR: HON. CHAIRMAN


DCA
Pls deal
 AG 28/11/24