

AUYO

**LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**



**20
24**

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

AUYO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:

Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

Ref No:.....

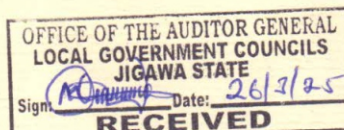
Our Ref: _____ Your Ref: _____ Date: _____

AYLG/FIN/AUD/S/V.III/203

26TH RAMADAN 1446AH
26TH MARCH 2025

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

DSA
Pls Deal
(Signature)
AG 26/3/25



Sir,

SUBMISSION OF ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2024

I am sending these document in compliance with requirement for the conversion of IPSAS cash basis to IPSAS Accrual basis, statement for the year 2024.

I appreciate the best of your consideration for the above captioned matter.

Accept my regards.

DSA
you are dealing pls
(Signature)
26/3/25

(Signature)
HON. BILYAMINU A. ADAMU KAFUR
EXECUTIVE CHAIRMAN



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



HON. BILYA AHMED A. KAFUR
EXECUTIVE CHAIRMAN
AUYO LOCAL GOVERNMENT COUNCIL



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



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

Ref No:.....

Our Ref: _____ Your Ref: _____ Date: 26th - 03 - 2025

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

RESPONSIBILITY STATEMENTS

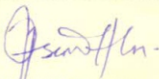
The financial statements have been prepared in accordance with the International Public sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2024 Financial Statement 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.

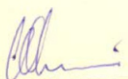
As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International 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 safeguard.

These Financial Statements reflect the true and fair view of the Financial Position of Auyo 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 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.


KABIRU ISAH
TREASURER 26th - 03 - 2025


BILYAMINU AHMED ADAMU
HON. CHAIRMAN 26/03/25



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



AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

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

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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.

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.



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

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-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



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

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.
- 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



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

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



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

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTIONS	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
			A	B = (C+D)	C	D	E = (B-A)
	REVENUE						
1,880,274,087.46	Government Share of FAAC (Statutory Revenue)	1	1,862,351,086.88	2,921,405,379.00	0.00	2,921,405,379.00	1,059,054,292.12
1,072,991,576.64	Government Share of VAT	2	2,073,920,490.39	110,801,215.00	0.00	110,801,215.00	(1,963,119,275.39)
21,300.00	Tax Revenue	3	-	50,000.00	0.00	50,000.00	50,000.00
2,563,154.00	Non Tax Revenue	4	11,426,133.94	13,385,000.00	0.00	13,385,000.00	1,958,866.06
43,495,506.60	Transfer from Other Government Entities	5	138,877,445.86	3,000,000.00	0.00	3,000,000.00	(135,877,445.86)
2,999,345,624.70	Total Revenue (a)		4,086,575,157.07	3,048,641,594.00	0.00	3,048,641,594.00	(1,037,933,563.07)
	EXPENDITURE						
961,061,073.46	Salaries & Wages	6	1,120,997,637.67	1,122,870,431.00	0.00	1,122,870,431.00	1,872,793.33
155,955,159.00	Social Benefit	7	117,096,568.73	146,577,826.00	0.00	146,577,826.00	29,481,257.27
899,353,079.00	Overhead Cost	8	1,361,796,656.03	1,666,058,912.08	730,363,035.08	935,695,877.00	304,262,256.05
458,196,155.00	Grants & Contributions	9	937,068,196.58	435,000,000.00	30,000,000.00	405,000,000.00	(502,068,196.58)
280,410,759.00	Transfer to other Govt Agencies	10	236,184,038.06	196,206,000.00	20,000,000.00	176,206,000.00	(39,978,038.06)
45,163,063.21	Depreciation		45,163,063.21	-			(45,163,063.21)
2,800,139,288.67	Total Expenditure (b)		3,818,306,160.28	3,566,713,169.08	780,363,035.08	2,786,350,134.00	(251,592,991.20)
199,206,336.03	Surplus/ (Deficits) for the period from operating activities c = (a-b)		268,268,996.79	(518,071,575.08)		(262,291,460.00)	(786,340,571.87)
	Gain/Loss on Disposal of Asset						-
	Share of Surplus/(Deficit) in Association & Joint Ventures						-
0.00	Total Non Operating Revenue/(Expenses) (d)		-				-
199,206,336.03	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		268,268,996.79	(518,071,575.08)		(262,291,460.00)	(786,340,571.87)
	Minority Interest Share of Surplus/ (Deficits) (f)						-
199,206,336.03	Net Surplus/ (Deficits) for the period g=(e-f)		268,268,996.79	(518,071,575.08)		(262,291,460.00)	(786,340,571.87)

The accompanying notes form part of these statements

Kabiru Isah
26TH-03-2025

KABIRU ISAH

Treasurer

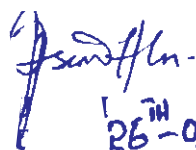
Auyo Local Government, Jigawa State



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

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	34,501,345.82		18,430,963.32	
Receivables	15	10,262,192.76		10,262,192.76	
Prepayments					
Inventories					
Total Current Assets A			44,763,538.58		28,693,156.08
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	857,720,510.00		857,720,510.00	
Intangible Assets					
Total Non Current Assets = B			857,720,510.00		857,720,510.00
Total Assets C = A + B			902,484,048.58		886,413,666.08
LIABILITIES:-					
Current Liabilities					
Deposits	17	12,533,169.11		4,103,560.88	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities = D			12,533,169.11		4,103,560.88
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	23,937,570.11		17,339,693.73	
Total Non Current Liabilities E			23,937,570.11		17,339,693.73
Total Liabilities F = D + E			36,470,739.22		21,443,254.61
Net Assets: G = C - F		0.00	866,013,309.36	0.00	864,970,411.47
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	590,494,411.10		666,355,142.21	
Accumulated Surplus/(Deficits)	20	275,518,898.26		198,615,269.26	
Minority Interest					
Total Net Assets/Equity: H = G			866,013,309.36		864,970,411.47

The accompanying notes form part of these statements


26th 03-2025

KABIRU ISAH
Treasurer

Auyo Local Government, Jigawa State



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

AUYO 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	1,862,351,086.88		1,880,274,087.46	
Government Share of VAT	2	2,073,920,490.39		1,072,991,576.64	
Taxes Revenue	3	-		21,300.00	
Non Tax Revenue (Independent Revenue)	4	11,426,133.94		2,563,154.00	
Transfer from Other Government Entities	5	138,877,445.86		43,495,506.60	
Total Inflow from operating Activities (A)			4,086,575,157.07		2,999,345,624.70
Outflows					
Salaries & Wages	6	1,120,997,637.67		961,061,073.46	
Social Benefits	7	117,096,568.73		155,955,159.00	
Overhead Cost	8	1,361,796,656.03		899,353,079.00	
Grants & Contributions	9	937,068,196.58		458,196,155.00	
Transfer to other government Entities	10	236,184,038.06		-	
Finance Cost				280,410,759.00	
Total Outflow from Operating Activities (B)			3,773,143,097.07		
Net Cash InFlow / (OutFlow) from Operating Activities C = A - B			313,432,060.00		2,754,976,225.46
					244,369,399.24
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		-			
Purchase/ Construction/Rehabilitations of PPE	11	(312,389,162.11)		-	
Net Cash Flow from Investing Activities		-	(312,389,162.11)	(236,528,431.00)	
				-	(236,528,431.00)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12	-			
Repayment of Borrowings (other non Current liabilities)	13	15,027,484.61		125,006.46	
Distribution of Surplus/Dividends Paid				(848,500.20)	
Net Cash Flow from Financing Activities			15,027,484.61		
					(723,493.74)
Net Cash Flow From All Activities		-	16,070,382.50		
Cash & Its Equivalent as at 1st January, 2024			18,430,963.32	-	7,117,474.50
Cash & Its Equivalent as at 31st December, 2024			34,501,345.82		11,313,488.82
					18,430,963.32
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			268,268,996.79		199,206,336.03
Add Back Non-Cash Movement Items:					
Depreciation			45,163,063.21		45,163,063.21
Amortization					
impairment Charges					
					244,369,399.24
Net Movement in Current Asset/Liabilities					
Net Movement in receivables				125,006.46	
Net Movement in Payables		15,027,484.61		(848,500.20)	
Net Cash Flow from Operating Activities			15,027,484.61		(723,493.74)
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(312,389,162.11)		(236,528,431.00)	
Total Items Classified as Investing Activities			(312,389,162.11)		(236,528,431.00)
Net Cash Flow From All (Operating) Activities			16,070,382.50		7,117,474.50
Cash & it's Equivalent as at 1 January,2024			18,430,963.32		11,313,488.82
Cash & it's Equivalent as at 31 December,2024			34,501,345.82		18,430,963.32

The accompanying notes form part of these statements

Kabiru Isah
26th-03-2025

KABIRU ISAH

Treasurer

Auyo Local Government, Jigawa State



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

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	₦	₦	₦	₦
Balance at 1st Jan.2023	902,883,573.21		7,249,901.47	910,133,474.68
Change in Accounting Policies				-
Restated balance	902,883,573.21		7,249,901.47	
Surplus on Revaluation on Property				
Deficit on Revaluation of Investment				
Net Gains and Losses not Recognized in the Financial Performance				
Net Surplus for the period			268,268,996.79	268,268,996.79
Balance at 31December 2023	902,883,573.21			
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(312,389,162.11)			
Surplus on Revaluation of Investment				
Net gains and Losses not Recognised in the Statement of Financial Performance				
Net Surplus for the Period				
Closing Balance as at 31st 12 2024	590,494,411.10		275,518,898.26	866,013,309.36

The accompanying notes form part of these statements

Kabiru Isah
26th-03-2025

KABIRU ISAH

Treasurer

Auyo Local Government, Jigawa State



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

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTIONS	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						
1,880,274,087.46	Government Share of FAAC (Statutory Revenue)	1	1,862,351,086.88	2,921,405,379.00	0.00	2,921,405,379.00	1,059,054,292.12
1,072,991,576.64	Government Share of VAT	2	2,073,920,490.39	110,801,215.00	0.00	110,801,215.00	-1,963,119,275.39
21,300.00	Tax Revenue	3	0.00	50,000.00	0.00	50,000.00	50,000.00
2,563,154.00	Non Tax Revenue	4	11,426,133.94	13,385,000.00	0.00	13,385,000.00	1,958,866.06
43,495,506.60	Transfer from Other Government Entities	5	138,877,445.86	3,000,000.00	0.00	3,000,000.00	-135,877,445.86
2,999,345,624.70	Total Revenue (a)		4,086,575,157.07	3,048,641,594.00	0.00	3,048,641,594.00	(1,037,933,563.07)
				0.00			0.00
	EXPENDITURE			0.00			0.00
961,061,073.46	Salaries & Wages	6	1,120,997,637.67	1,122,870,431.00	0.00	1,122,870,431.00	1,872,793.33
155,955,159.00	Social Benefit	7	117,096,568.73	146,577,826.00	0.00	146,577,826.00	29,481,257.27
899,353,079.00	Overhead Cost	8	1,361,796,656.03	1,666,058,912.08	730,363,035.08	935,695,877.00	304,262,256.05
458,196,155.00	Grants & Contributions	9	937,068,196.58	435,000,000.00	30,000,000.00	405,000,000.00	-502,068,196.58
280,410,759.00	Transfer to other Govt Agencies	10	236,184,038.06	196,206,000.00	20,000,000.00	176,206,000.00	-39,978,038.06
45,163,063.21	Depreciation		45,163,063.21	0.00			-45,163,063.21
2,800,139,288.67	Total Expenditure (b)		3,818,306,160.28	3,566,713,169.08	780,363,035.08	2,786,350,134.00	-251,592,991.20
				0.00			0.00
236,528,431.00	CAPITAL EXPENDITURE			0.00			0.00
	ADMINISTRATIVE SECTOR		143,392,045.71	566,393,345.00	0.00	566,393,345.00	423,001,299.29
	ECONOMICS SECTOR		141,105,357.00	396,136,655.00	0.00	396,136,655.00	255,031,298.00
	SOCIAL SECTOR		27,891,759.40	69,000,000.00	0.00	69,000,000.00	41,108,240.60
	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		312,389,162.11	1,367,074,552.62	335,544,552.62	1,031,530,000.00	1,054,685,390.51

The accompanying notes form part of these statements

Kabiru Isah
26th-03-2025

KABIRU ISAH
Treasurer

Auyo Local Government, Jigawa State



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

AUYO 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)	2024 ACTUAL	BUDGET	VARIANCE	2023 ACTUAL
1	STATUTORY ALLOCATION	635,573,327.18	1,443,656,737.00	808,083,409.82	1,023,813,719.15
	SHARE OF EXCHANGE	1,073,508,795.88	369,455,587.00	-704,053,208.88	350,078,576.59
	SHARE OF NON OIL REVENUE	53,680,867.58		-53,680,867.58	77,534,953.42
	SOLID MINARALS	2,549,402.55	718,293,055.00	715,743,652.45	9,340,470.96
	E-MONEY	66,766,947.76	390,000,000.00	323,233,052.24	88,113,683.77
	ECOLOGICAL	30,271,745.93	0.00	-30,271,745.93	63,907,019.18
	SURE-P	0.00	0.00	0.00	267,485,664.39
	TOTAL	1,862,351,086.88	2,921,405,379.00	1,059,054,292.12	1,880,274,087.46

The accompanying notes form part of these statements

Kabiru Isah
26th-03-2025

KABIRU ISAH

Treasurer

Auyo Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo 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	FOREX EQUAL.	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	70,811,935.67	56,522,534.01			6,134,126.68			133,468,596.36
FEBRUARY	88,350,374.26	52,724,527.93			5,426,921.28			146,501,823.47
MARCH	135,980,007.76	113,501,573.43			5,116,203.99			254,597,785.18
APRIL	54,602,021.42	54,184,073.99			4,991,794.70			113,777,890.11
MAY	45,711,709.73	83,798,804.51			6,098,909.38			135,609,423.62
JUNE	24,867,537.36	94,977,485.30			5,120,382.40			124,965,405.06
JULY	62,897,276.91	91,511,928.13			5,308,406.16			159,717,611.20
AUGUST	23,863,092.88	112,542,456.42		2,549,402.55	6,353,858.72	30,271,745.93		175,580,556.50
SEPTEMBER	29,194,073.77	90,064,884.54			5,066,077.05			124,325,035.36
OCTOBER	17,541,860.59	89,066,588.56	32,208,520.55		6,232,418.60			145,049,388.30
NOVEMBER	10,141,966.39	105,790,516.95	21,472,347.03		5,808,236.54			143,213,066.91
DECEMBER	71,611,470.44	128,823,422.11			5,109,612.26			205,544,504.81
TOTAL	635,573,327.18	1,073,508,795.88	53,680,867.58	2,549,402.55	66,766,947.76	30,271,745.93	0.00	1,862,351,086.88

The accompanying notes form part of these statements

Kabiru Isah
26th-03-2025

KABIRU ISAH

Treasurer

Auyo Local Government, Jigawa State



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

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	2,073,920,490.39	2,073,920,490.39

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
	MONTH		₦	₦	₦	₦	₦
	JANUARY	154,315,318.91	0.00	154,315,318.91	82,217,590.00		82,217,590.00
	FEBRUARY	132,195,300.40	0.00	132,195,300.40	80,798,074.67		80,798,074.67
	MARCH	142,200,535.17	0.00	142,200,535.17	75,512,297.55		75,512,297.55
	APRIL	173,338,278.16	0.00	173,338,278.16	70,283,992.55		70,283,992.55
	MAY	159,245,957.50	0.00	159,245,957.50	69,051,282.96		69,051,282.96
	JUNE	158,469,694.70	0.00	158,469,694.70	88,748,237.98		88,748,237.98
	JULY	173,466,479.34	0.00	173,466,479.34	90,555,205.82		90,555,205.82
	AUGUST	197,197,400.28	0.00	197,197,400.28	91,960,955.60		91,960,955.60
	SEPTEMBER	178,533,276.04	0.00	178,533,276.04	106,880,025.08		106,880,025.08
	OCTOBER	184,139,476.82	0.00	184,139,476.82	97,379,513.29		97,379,513.29
	NOVEMBER	217,916,726.58	0.00	217,916,726.58	107,130,804.33		107,130,804.33
	DECEMBER	202,902,046.49	0.00	202,902,046.49	112,473,596.81		112,473,596.81
	TOTAL	2,073,920,490.39	0.00	2,073,920,490.39	1,072,991,576.64		1,072,991,576.64

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE	ACTUAL 2023
	Personal Income Tax	0.00	200,000.00	200,000.00	21,300.00
	TOTAL	0.00	200,000.00	200,000.00	21,300.00



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

4		ACTUAL 2024	BUDGET 2024	VARIANCE 2024	
	Non tax Revenue				
	LICENCES	4,899,500.00	1,955,000.00	(2,944,500.00)	630,400.00
	FEES	5,432,983.94	6,850,000.00	1,417,016.06	645,894.00
	FINES	123,050.00	600,000.00	476,950.00	70,000.00
	SALES	85,000.00	340,000.00	255,000.00	91,860.00
	EARNINGS	885,600.00	200,000.00	(685,600.00)	1,125,000.00
	SALES/RENT		500,000.00	500,000.00	
	REPAYMENT	-	1,170,000.00	1,170,000.00	
	Investment Income		1,000,000.00	1,000,000.00	
	Interest Earned		770,000.00	770,000.00	
	TOTAL	11,426,133.94	13,385,000.00	1,958,866.06	2,563,154.00
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	10,000.00	50,000.00	40,000.00	
	Dried Fish & Meat licenses	12,000.00	300,000.00	288,000.00	
	Hawkers permits			-	
	produce buying licenses/Corn Grinding			-	
	Tractor Hiring services	4,850,000.00	1,000,000.00	(3,850,000.00)	
	Food & Water processing Licenses/Rice Mill	4,000.00	20,000.00	16,000.00	
	Communication Equipment Inst. Permits	1,000.00	400,000.00	399,000.00	
	Done Gum Licenses fees	1,000.00	20,000.00	19,000.00	
	Fishry Licenses Fees	12,500.00	25,000.00	12,500.00	
	Cenimagraphy/Photo Studio Licenses	1,000.00	50,000.00	49,000.00	
	Block Making	3,000.00		(3,000.00)	
	building permit	5,000.00		(5,000.00)	
	Sewing / Tailoring Services		30,000.00	30,000.00	
	Building Materials / Block Making Licence Fees		50,000.00	50,000.00	
	Barbing Salon / Boutique Services Fees		10,000.00	10,000.00	
	TOTAL	4,899,500.00	1,955,000.00	(2,944,500.00)	
	FEES			-	
	Tender Fees	4,703,583.94	4,000,000.00	(703,583.94)	
	Birth / Death Registration			-	
	Business / Petty Trade Operating Fees			-	
	Motor vehicle Tax & Motorcylce Achaba Reg.fees			-	
	Contractors Fees	63,000.00	4,000,000.00	3,937,000.00	
	Costomary right of occpancy	50,000.00	300,000.00	250,000.00	
	Indiginization Fees	154,000.00	1,000,000.00	846,000.00	
	Sand dredging licence	190,000.00	200,000.00	10,000.00	
	Riec mills /cassava grinding license	272,400.00	150,000.00	(122,400.00)	
	TOTAL	5,432,983.94	9,300,000.00	3,867,016.06	
				-	
	FINES			-	
	<i>Proceed from farm sales product</i>	123,050.00	2,116,720.00	1,993,670.00	
	<i>Shop &shopping complex</i>			-	
	TOTAL	123,050.00	2,116,720.00	1,993,670.00	
	SALES			-	
	Sales of Stores /Scraps/ Unseviceable Items	85,000.00	100,000.00	15,000.00	
	TOTAL	85,000.00	100,000.00	15,000.00	
				-	
	EARNINGS			-	
	Earning from Market	377,500.00	75,000.00	(302,500.00)	
	Earning from Motor Park	391,900.00	90,000.00	(301,900.00)	
	Earning from Comm, Activ, shop & shopping centre	79,000.00	15,000.00	(64,000.00)	
	Abbatoir / Slaughter House	37,200.00	50,000.00	12,800.00	
	TOTAL	885,600.00	230,000.00	(655,600.00)	
	SALES/RENT				
	Rent on government Building				
	Rent on Government properties				
	TOTAL	-			



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

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE	ACTUAL 2023
5	Augmentation	136,901,939.26	0.00	(136,901,939.26)	
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	
	Total Transfer From Other Governmen t Entities	138,877,445.86	2,000,000.00	(136,877,445.86)	0.00

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY	3,000,000.00	-	(3,000,000.00)	5,750,000.00
2	FEBRUARY	16,906,250.00	-	(16,906,250.00)	28,770,000.00
3	MARCH	19,000,000.00	-	(19,000,000.00)	750,000.00
4	APRIL	500,000.00	-	(500,000.00)	1,000,000.00
5	MAY	11,400,000.00	-	(11,400,000.00)	1,000,000.00
6	JUNE	11,200,000.00	-	(11,200,000.00)	1,000,000.00
7	JULY	20,800,000.00	-	(20,800,000.00)	1,750,000.00
8	AUGUST	-	-	-	
9	SEPTEMBER	20,500,000.00	-	(20,500,000.00)	1,500,000.00
10	OCTOBER	10,000,000.00	-	(10,000,000.00)	
11	NOVEMBER	6,500,000.00	-	(6,500,000.00)	
12	DECEMBER	17,095,689.26	-	(17,095,689.26)	
	TOTAL	136,901,939.26	-	(136,901,939.26)	41,520,000.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo 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	17,560,598.00	59,547,907.00	41,987,309.00	33,228,410.00
	Legislative Council	9,801,020.00	45,376,959.00	35,575,939.00	20,361,882.00
	Administrative and General services	37,129,571.17	41,515,817.00	4,386,245.83	35,901,800.00
	SUB-TOTAL	64,491,189.17	146,440,683.00	81,949,493.83	89,492,092.00
	ECONOMIC SECTOR			0.00	
	Agriculture Section	9,754,075.98	9,283,290.00	-470,785.98	8,923,480.41
	Forestry Section	5,796,358.74	6,104,351.00	307,992.26	5,866,288.30
	Livestock Section (Vetrinary)	30,924,380.02	30,382,404.00	-541,976.02	24,685,014.24
	Treasury Account Section	11,921,743.09	70,944,548.00	59,022,804.91	19,857,747.60
	Internal Audit	2,790,758.32	2,247,972.00	-542,786.32	2,157,086.50
	Planning, Research & Statistics Department	1,693,900.80	6,789,465.00	5,095,564.20	4,458,187.20
	Monitoring & Evaluation		0.00	0.00	0.00
	Statistics	6,948,019.61	10,968,422.00	4,020,402.39	11,378,473.00
	Treasury Revenue Section	10,705,675.82	7,288,366.00	-3,417,309.82	2,652,792.00
	Road & Communication Section	2,935,946.95	2,871,926.00	-64,020.95	2,246,334.00
	Mechanical Section	6,683,331.82	6,016,873.00	-666,458.82	7,066,229.00
	Electrical Section	2,720,370.50	2,719,478.00	-892.50	3,198,390.00
	Land & Survey Section	2,971,854.97	3,667,246.00	695,391.03	3,391,335.00
	Building Section	2,336,941.29	2,061,604.00	-275,337.29	2,101,353.10
	SUB-TOTAL	98,183,357.91	161,345,945.00	63,162,587.09	97,982,710.35
	SOCIAL SECTOR			0.00	
	Local Education Authority				
	Education (Non-Teaching Staff)	88,290,661.45	109,542,068.00	21,251,406.55	81,340,328.00
	Education (Teaching Staff)	650,010,290.53	543,342,032.00	543,342,032.00	512,021,590.11
	Adult Education		0.00	0.00	0.00
	Other Education		0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	2,864,939.23	47,315,446.00	44,450,506.77	30,771,598.00
	Curative	35,384,509.69	98,787,490.00	63,402,980.31	135,713,285.00
	Rural Water Supply	169,312,297.86	2,931,652.00	-166,380,645.86	2,252,096.00
	Traditional Officer (District Head Office)		0.00	0.00	0.00
	Community Development Section	4,823,326.84	4,354,348.00	-468,978.84	4,025,877.00
	Information, Youth, Sport & Culture	1,955,098.96	2,221,006.00	265,907.04	1,430,287.00
	Social Welfare Section	3,905,651.32	3,754,467.00	-151,184.32	4,369,749.00
	Trade Section and Cooperatives	1,776,314.71	2,835,294.00	1,058,979.29	1,661,461.00
	SUB-TOTAL	958,323,090.59	815,083,803.00	-143,239,287.59	773,586,271.11
	GRAND TOTAL	1,120,997,637.67	1,122,870,431.00	1,872,793.33	961,061,073.46



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

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
			₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	48,349,887.92	50,000,000.00	1,650,112.08	51,629,196.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	56,969,248.00	80,000,000.00	23,030,752.00	80,971,782.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	11,777,432.81	8,577,826.00	(3,199,606.81)	23,354,181.00
	TOTAL	117,096,568.73	138,577,826.00	21,481,257.27	155,955,159.00

NOTE	NOTE 8: DETAILS OF OVER-HEAD CHARGES	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8.1	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	Office of the Chairman	64,503,730.10	46,000,000.00	(18,503,730.10)	36,733,942.00
	Legislative Council	17,560,000.00	83,000,000.00	65,440,000.00	43,481,870.00
	Administrative and General services	176,414,612.92	80,500,000.00	(95,914,612.92)	99,568,859.00
	SUB-TOTAL	258,478,343.02	209,500,000.00	(48,978,343.02)	179,784,671.00
	ECONOMIC SECTOR				
	Agriculture Section	10,260,950.00	7,300,000.00	(2,960,950.00)	18,850,068.00
	Forestry Section	1,830,000.00	4,000,000.00	2,170,000.00	5,899,306.00
	Livestock Section (Vetrinary)	9,524,140.00	6,000,000.00	(3,524,140.00)	12,624,261.00
	Treasury Account Section	17,992,161.84	300,094,000.00	282,101,838.16	230,277,076.00
	Internal Audit	450,000.00	500,000.00	50,000.00	0.00
	Planning, Research & Statistics Department	52,574,867.00	11,700,000.00	(40,874,867.00)	21,091,200.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	0.00	6,300,000.00	6,300,000.00	1,577,000.00
	Road & Communication Section	52,000.00	18,200,000.00	18,148,000.00	32,533,825.00
	Mechanical Section	37,742,053.13	26,000,000.00	(11,742,053.13)	24,728,558.00
	Electrical Section	10,650,862.48	11,700,000.00	1,049,137.52	130,346,376.00
	Land & Survey Section	580,000.00	500,000.00	(80,000.00)	0.00
	Building Section	38,824,598.92	11,500,000.00	(27,324,598.92)	18,024,247.00
	SUB-TOTAL	180,481,633.37	403,794,000.00	223,312,366.63	495,951,917.00
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	7,666,800.00	10,000,000.00	2,333,200.00	21,248,000.00
	Education (Teaching Staff)	0.00	30,000,000.00	30,000,000.00	80,971,782.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	22,475,000.00	13,500,000.00	(8,975,000.00)	10,684,683.00
	Curative	38,133,900.00	56,460,336.00	18,326,436.00	56,880,195.00
	Rural Water Supply	65,795,898.55	97,863,035.08	32,067,136.53	104,319,383.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	37,549,700.00	63,300,000.00	25,750,300.00	55,138,000.00
	Information, Youth, Sport & Culture	13,017,000.00	5,080,000.00	(7,937,000.00)	8,978,000.00
	Social Welfare Section	2,153,000.00	19,686,000.00	17,533,000.00	21,878,666.00
	Trade Section and Cooperatives	400,000.00	1,300,000.00	900,000.00	0.00
	SUB-TOTAL	187,191,298.55	304,347,251.08	117,155,952.53	360,098,709.00
	OTHER OVERHEAD FROM CAPITAL RECIPT	735,645,381.09	748,417,661.00	12,772,279.91	0.00
	GRAND TOTAL	1,361,796,656.03	1,666,058,912.08	304,262,256.05	1,035,835,297.00



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

8.2	BREAK DOWN OF OVER HEAD COST FROM CAPITAL RECEIPT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Settlement of outstanding liabilities	14,469,538.09	23,947,661.00	9,478,122.91	0.00
	Land componsation	21,000,000.00	15,000,000.00	(6,000,000.00)	0.00
	Contribution to purchase Hilux for LG inspector	5,000,000.00	0.00	(5,000,000.00)	0.00
	Payment of tractor loan	68,783,096.99	60,470,000.00	(8,313,096.99)	0.00
	Renovation of secretariat & staff quarters	22,454,939.88	20,000,000.00	(2,454,939.88)	0.00
	Renovation of guest house dutse	40,907,986.00	5,000,000.00	(35,907,986.00)	0.00
	Control of erosion	76,379,965.25	50,000,000.00	(26,379,965.25)	0.00
	Purchase of Hisba vehecle	80,000,000.00	100,000,000.00	20,000,000.00	0.00
	Renovation of District Head House at Auyo	0.00	5,000,000.00	5,000,000.00	0.00
	Local Government Support to /kalwai Annual Fishing Festival	0.00	3,000,000.00	3,000,000.00	0.00
	Renovation of NYSC Lodge at Auyo	0.00	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	328,995,526.21	287,417,661.00	(41,577,865.21)	0.00
					0.00
	ECONOMIC SECTOR				0.00
	30% Water subsidy to famers/transforted of fertilizer	2,921,500.00	3,000,000.00	78,500.00	0.00
	Purchase of grain/transfortation	25,860,300.00	25,000,000.00	(860,300.00)	0.00
	River embankment/purchase of canoe	35,650,236.00	30,000,000.00	(5,650,236.00)	0.00
	Road side tree planting	3,000,000.00	3,000,000.00	0.00	0.00
	Demacation of grazing reserve & cattle rules	3,735,000.00	5,000,000.00	1,265,000.00	0.00
	Repairs of culvet at Auyo ongoing	7,960,026.00	5,000,000.00	(2,960,026.00)	0.00
	Control of querler birds	27,600,450.00	30,000,000.00	2,399,550.00	0.00
	SUB TOTAL	106,727,512.00	101,000,000.00	(5,727,512.00)	0.00
					0.00
	SOCIAL SECTOR				0.00
	Contribution to community development	30,834,636.60	11,000,000.00	(19,834,636.60)	0.00
	Renovation of Friday mosques at Adaha, Auyo Shamarma, Akubushin % Yamidi	15,845,533.00	10,000,000.00	(5,845,533.00)	0.00
	renovation of Friday mosques at hakudau, hadiyo, safa babba, ganuwa & shaunar	23,287,588.11	20,000,000.00	(3,287,588.11)	0.00
	General renovation of womwn/blind center at Auyo	5,539,167.00	5,000,000.00	(539,167.00)	0.00
	Extension of pipeborne water at Galdimari, jura, maro, makerayi &gamsarka	4,500,000.00	0.00	(4,500,000.00)	0.00
	Widow empowerment programe	12,800,000.00	5,000,000.00	(7,800,000.00)	0.00
	Extension of LT line at Hadiyo, Aimas kuka, Gandun kadir, Mgarya	3,524,379.00	5,000,000.00	1,475,621.00	0.00
	Rehabilitaion of HT line from Gudito to Ayan, Auyo kwanar Kateje to Hakudau	5,000,000.00	5,000,000.00	-	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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8.2	SOCIAL SECTOR (Continuation)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase of hand pump materials	27,948,595.80	30,000,000.00	2,051,404.20	0.00
	Refairs & rehabilitation of solar water scheme at makerayi, uza, arawa, kataudi & ayan ongoing	14,412,000.00	20,000,000.00	5,588,000.00	0.00
	Conversion of motorized water scheme to solar at G/make, maje hausawa, kafur, ayama & galdimari	8,391,614.44	25,000,000.00	16,608,385.56	0.00
	Purchase of solar summasable pump & accessories	3,443,880.00	5,000,000.00	1,556,120.00	0.00
	Conversion of motorized water at Muran, Hakudau, Sabon gida	4,717,650.00	15,000,000.00	10,282,350.00	0.00
	Contribution for the purchase of exercise book	19,096,540.00	30,000,000.00	10,903,460.00	0.00
	Purchase of hospital equipment	10,245,000.00	25,000,000.00	14,755,000.00	0.00
	Re-const. of basic health clinic at BANGELI	2,071,683.43	15,000,000.00	12,928,316.57	0.00
	Purchase of relief materials	26,881,000.00	25,000,000.00	(1,881,000.00)	0.00
	Purchase of sport materials	11,060,000.00	6,000,000.00	(5,060,000.00)	0.00
	Social security intervention programe	10,150,000.00	10,000,000.00	(150,000.00)	0.00
	Purchase of mobile vet clinic tools	16,000,000.00	18,000,000.00	2,000,000.00	0.00
	Youth empowerment	28,600,000.00	20,000,000.00	(8,600,000.00)	0.00
	Renovation of PHC at Argina, majia bukardi & afarmo	15,573,075.50	20,000,000.00	4,426,924.50	0.00
	Purchase of Grains /Transportation (SESAME)	0.00	0.00	0.00	0.00
	Provision of Water System at Auyo basic Health Center	0.00	5,000,000.00	5,000,000.00	0.00
	30% Water Subsidy to Farmer/Transportation Fertiliser	0.00	0.00	0.00	0.00
	Rehabilitation of High Tension Lines from Gudito to Ayan, Auyo to Jura, Kwanan Kateje to Hakudau to Ayama and Ashura to Saffa Babba	0.00	20,000,000.00	20,000,000.00	0.00
	Contribution for the Purchase of Exercise Books for Primary and Junior Secondary schools	0.00	5,000,000.00	5,000,000.00	0.00
	Rehabilitation of Basic Health Clinics at Guyu, Tsidir, Galdimari, Gandun kadir, Safa Babba and Hakudau	0.00	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	299,922,342.88	360,000,000.00	60,077,657.12	0.00
	GRAND TOTAL	735,645,381.09	748,417,661.00	12,772,279.91	0.00



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	78,514,387.90	37,300,715.68	(41,213,672.22)	25,210,550.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	66,424,500.40	27,699,284.32	(38,725,216.08)	24,021,004.00
	2% Sule Lamido University Kafin Hausa	74,601,491.32	60,000,000.00	(14,601,491.32)	52,974,990.00
	Contribution to State & LG Joint Projects & Stabilization	531,064,238.72	150,000,000.00	(381,064,238.72)	240,000,000.00
	5% EMIRATE	186,463,578.24	100,000,000.00	(86,463,578.24)	115,989,611.00
	TOTAL	937,068,196.58	375,000,000.00	(562,068,196.58)	458,196,155.00

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	168,327,662.48	95,000,000.00	(73,327,662.48)	128,973,376.00
	Ministry for Water Resources (Water Facilities)	33,720,571.47	72,000,000.00	38,279,428.53	103,769,383.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	2,534,222.20	8,126,000.00	5,591,777.80	47,668,000.00
	Directorate of Salary and Pension Administration	31,601,581.91	-	(31,601,581.91)	
	Ministry of Information		1,080,000.00	1,080,000.00	
	TOTAL	236,184,038.06	176,206,000.00	(59,978,038.06)	280,410,759.00

11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE			
11a	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE
	const. of Friday mosque at Kaudan Babba, gasanya, aimas kuka, zumoni, tagir, bangeli, mado, ayan, s/babba and others	2,405,000.00	20,000,000.00	17,595,000.00
	Const. of dayly mosque at J/Alkali, Gandu, S/Auyo & Safa Babba	19,224,966.69	45,000,000.00	25,775,033.31
	const. of daily mosques at zilawa, afarmo, dogawa, shingen gabas	6,000,000.00	10,000,000.00	4,000,000.00
	const. of Friday mosque at shingen gabas (ONGOING)	14,002,160.55	20,000,000.00	5,997,839.45
	Purchase of operation vehicle	10,000,000.00	5,000,000.00	-5,000,000.00
	Purchase of 10 No motorcycles	23,812,500.00	10,000,000.00	-13,812,500.00
	Const. of feeder road	3,800,000.00	10,000,000.00	6,200,000.00
	const. of wooden brige at dukun, makerayi, hakudau & kafur	2,000,000.00	10,000,000.00	8,000,000.00
	purchase of additional furniture to LG	1,500,000.00	10,000,000.00	8,500,000.00
	Purchase of 4No semi-detached house at Auyo	15,750,000.00	20,000,000.00	4,250,000.00
	Const. of 2 midwifws house at Ayan & Gatafa	30,449,561.71	50,000,000.00	19,550,438.29
	Construction of town gate at Auyo	14,447,856.76	50,000,000.00	35,552,143.24
	Wall Fencing of NYSC Lodge at Auyo		10,000,000.00	10,000,000.00
	Wall Fencing of shinge Gabas Health Clinic		7,000,000.00	7,000,000.00
	Furnishing of L.G. PHC Office Complex at Auyo		2,000,000.00	2,000,000.00
	Furnishing of NYSC lodge at Auyo		3,000,000.00	3,000,000.00
	External work at Guest House Dutse		5,000,000.00	5,000,000.00
	General Renovation of Guest House at Dutse		20,000,000.00	20,000,000.00
	Wall Fencing of Auyo Eidr Ground		10,000,000.00	10,000,000.00
	Wall Fencing of Auyo Burial Ground		10,000,000.00	10,000,000.00
	Contribution to Community Devevelopment		25,000,000.00	25,000,000.00
	Reconstruction of Friday Mosque at Sabuwar Auyo		25,000,000.00	25,000,000.00
	Construction of Friday Prayer Mosques at Muran and Unik Villages		20,000,000.00	20,000,000.00
	Purchase of 4No. Vehicles to the Office of the Vice Chairman, Sec, Council leader and DAGS (Toyota Corolla)		10,000,000.00	10,000,000.00
	Purchase of Three Motorcycles For Patrol to Yan Bulala, Miyatti Allah and DSS		3,000,000.00	3,000,000.00
	purchase of 5 Nos.Motorcycles for Open Defacation Free		5,000,000.00	5,000,000.00
	Contribution to the Purchase of Toyota Hilux for Local Government Zonal Inspector		20,000,000.00	20,000,000.00
	Purchase of Two Number Toyota Hilux		106,393,345.00	106,393,345.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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	Construction of Feeder Road from Gada to Gamsarka 5km (On-Going)		10,000,000.00	10,000,000.00
	Construction of New Mini birdges at Haudan, Afiyau, Gatafa, Arako and Makeran Waje, Marina and Matakuwa		10,000,000.00	10,000,000.00
	SUB TOTAL	143,392,045.71	561,393,345.00	418,001,299.29
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Electrification project oat shingen yamma & gabas, maje waje, dawaya, arawa & atakajia	11,000,000.00	37,000,000.00	26,000,000.00
	purchase of transfotmer & repairs	13,053,191.00	10,000,000.00	-3,053,191.00
	Provision of soler light system at kaudan babba, furawa, tsidir, maje, kataudi	29,000,000.00	75,000,000.00	46,000,000.00
	Provision of soler light at sabuwar auyo & Ayama	23,391,900.00	28,136,655.00	4,744,755.00
	Drilling of new hand pump	7,339,380.00	25,000,000.00	17,660,620.00
	New additional & conversion of motorized water scheme to solar at Mado	45,084,650.00	10,000,000.00	-35,084,650.00
	Const. of new solar at Biritan	11,016,000.00	10,000,000.00	-1,016,000.00
	Const of drainages/culvet at Ganuwar kuka, Mado, Kalgwai & Gatafa	1,220,236.00	15,000,000.00	13,779,764.00
	New Electrification project HighTension/Low Tension at unik to unik Gana, Anauwa, D/Marke, Shingen Yamma, Galdimari and Afarmo, Zumoni, Tagir and Abujan Fulani		15,000,000.00	15,000,000.00
	Extension of Low Tension Lines at Hadiyau, Aimas Kuka, Gadun Kadir, Magarya, Bakari, Wailare and Gatafa		15,000,000.00	15,000,000.00
	Electrification Project at Limamai Quarters Auyo		10,000,000.00	10,000,000.00
	Relocation of Street Light Generator from Kofar Fada Quarters to NPI Office Premises in Auyo Town		3,000,000.00	3,000,000.00
	Construction of Lockup Shop at Auyo, Ganuwar kuka, Ayama, Ganuwar kuka, Mado, Gawa and Gamsarka		13,000,000.00	13,000,000.00
	Construction of Market Stalls at Karsha, Dunku, G/jigawa, Sabon gida and Muran		8,000,000.00	8,000,000.00
	Extension of Pipe borne water to Auyo Police Station and Sabuwar Auyo		4,000,000.00	4,000,000.00
	Purchase of Hand Pumps Materials		35,000,000.00	35,000,000.00
	Extension of Pipe Borne Water to Galdimari, Jura, Maro, Makerayi and Gamsarka		5,000,000.00	5,000,000.00
	Construction of New Solar Water Scheme at Shinge Yamma, Katangar Tsamiya, Maskangayu, Gandin Kadir, Gastafi, and Tudun Wada (On -going)		10,000,000.00	10,000,000.00
	Provision of Water System at Corpers lodge		3,000,000.00	3,000,000.00
	Purchase of Solar Submersible Pumps and other Accessories		20,000,000.00	20,000,000.00
	Construction of New Solar Powered Water Schemes at Burutan, Fige, Majiya, Wailare, J/Alkali, Tsaka, Marina, Karsha, Yakasai and Gurjawa		25,000,000.00	25,000,000.00
	Construction of Drainages and Culvert at Ganuwar Kuka, Kalgwai, Gatafa and Mado (On-going)		5,000,000.00	5,000,000.00
	Construction of Drainages at Ayama and Gidan Dallah		5,000,000.00	5,000,000.00
	Construction of Drainages at Hadiyau, Hakudau, Jura, Auyo Limamai, Auyakayi and Furawa		10,000,000.00	10,000,000.00
	SUB TOTAL	141,105,357.00	396,136,655.00	255,031,298.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Construction of No. 1 Block of 2 Class Room Islamiya school at Mucibuna, Bakari, Dogon marke, Uza, Gasanyan kwari and Galdimari.	10,891,759.40	15,000,000.00	4,108,240.60
	Provision of solar light at midwives house	17,000,000.00	5,544,552.62	-11,455,447.38
	Construction of No. 1 Block of 2 Class rooms islamiya school at Shiyo, D/Marke, Safa Babba, Gasanya, Gasanya Kwari, Dunkun, Kataudi Anauya and Gamsarka		15,000,000.00	15,000,000.00
	Contruction of Public Convneint at Auyo Motor park, Auyo Market and Gamsarka		10,000,000.00	10,000,000.00
	Construction of I No. Health Post at Magarya		7,000,000.00	7,000,000.00
	Purchase of Hospital Equipments at Auyo, Shingen Gabas, Ayan, Ayama and Gatafa		5,000,000.00	5,000,000.00
	Reconstruction of Basic Health Clinic at Bangeli villege.		7,000,000.00	7,000,000.00
	Reconstruction of Basic Health Clinic at Argina Majia, Bukari, Afarmo, Unik, Bangeli and Mado		10,000,000.00	10,000,000.00
	SUB TOTAL	27,891,759.40	74,544,552.62	46,652,793.22
	TOTAL	312,389,162.11	1,032,074,552.62	719,685,390.51



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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12	PROCEED FROM LOAN	AMOUNT
	CURRENT YEAR ADVANCES	10,262,192.76
	PREVIOUS YEAR ADVANCES	10,262,192.76
	MARGINS	0.00

13	PROCEED FROM BORROWING	AMOUNT
	PREVIOUS YEAR NCL	21,443,254.61
	CURRENT YEAR NCL	36,470,739.22
	MARGINS	15,027,484.61

14	CASH AND CASH EQUIVALENTS	2024 (₦)	2023 (₦)
	MAIN ACCOUNT	9,519,179.39	7,699,471.17
	OVERHEAD ACCOUNT	338,810.99	2,651,155.87
	SALARY ACCOUNT	8,335,205.06	988,526.87
	PROJECT ACCOUNT	14,897,038.98	11,796.65
	LOAN ACCOUNT	0.00	319,279.76
	OTHERS SALARY ACCOUNT	988,526.87	6,760,733.00
	REVENUE ACCOUNT	422,584.53	0.00
	TOTAL	34,501,345.82	18,430,963.32

15	RECEIVABLES	2024 (₦)	2023 (₦)
	PERSONAL ADVANCE	10,262,192.76	10,262,192.76
	OTHER ADVANCE	0.00	0.00
	TOTAL	10,262,192.76	10,262,192.76

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	0.00	733,028,632.65	13,353,833.33	4,175,000.00	16,002,357.23	136,323,750.00	902,883,573.21
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00						0.00
	ACCUMULATED DEPRECIATION 31/12/24		14,660,572.65	1,335,383.33	835,000.00	1,067,357.23	27,264,750.00	45,163,063.21
								0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	718,368,060.00	12,018,450.00	3,340,000.00	14,935,000.00	109,059,000.00	857,720,510.00

17	DEPOSIT	2024 (₦)	2023 (₦)
	8% CPS		
	MHWUN		
	PARTY CONTR.		
	RET.MONEY	2,379,650.00	2,379,650.00
	GOVT TAX		
	7.5% VAT	10,153,519.11	1,723,910.88
	TOTAL	12,533,169.11	4,103,560.88

18	OTHER NON CURRENT LIABILITIES	2024 (₦)	2023 (₦)
	PAYE	56,795.00	56,795.00
	5%WHT	18,615,930.68	13,096,221.13
	OTHERS	5,264,844.43	4,186,677.60
	TOTAL	23,937,570.11	17,339,693.73



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	902,883,573.21		-312,389,162.11	590,494,411.10
	FOREIGN 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	902,883,573.21	0.00	-312,389,162.11	590,494,411.10

20	ACCUMULATED SURPLUS / (DEFICITS)	2024	2023
	BALANCE B/D	7,249,901.47	(591,066.77)
	SURPLUS/DEFICIT FOR THE YEAR	268,268,996.79	199,206,336.03
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	275,518,898.26	198,615,269.26

AUYO PHC 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/D*100
PREVENTIVE	2,864,939.23	47,315,446.00	0.00	47,315,446.00	44,450,506.77	6.05
CURATIVE	35,384,509.69	98,787,490.00	0.00	98,787,490.00	63,402,980.31	35.82
RURAL WATER SUPPLY	169,312,297.86	2,931,652.00	0.00	2,931,652.00	-166,380,645.86	5,775.32
SUB TOTAL EXPENDITURE	207,561,746.78	149,034,588.00	0.00	149,034,588.00	-58,527,158.78	139.27
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
PREVENTIVE	22,475,000.00	13,500,000.00	0.00	13,500,000.00	-8,975,000.00	166.48
CURATIVE	38,133,900.00	26,460,336.00	30,000,000.00	56,460,336.00	18,326,436.00	67.54
RURAL WATER SUPPLY	65,795,898.55	72,500,000.00	25,363,035.08	97,863,035.08	32,067,136.53	67.23
SUB TOTAL EXPENDITURE	126,404,798.55	112,460,336.00	55,363,035.08	167,823,371.08	41,418,572.53	75.32
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
PREVENTIVE	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
CURATIVE	75,339,320.64	139,300,141.00	20,000,000.00	159,300,141.00	83,960,820.36	47.29
RURAL WATER SUPPLY	520,837,770.24	230,633,251.00	0.00	230,633,251.00	-290,204,519.24	225.83
SUB TOTAL EXPENDITURE	596,177,090.88	369,933,392.00	50,000,000.00	419,933,392.00	-176,243,698.88	141.97
GRAND TOTAL	930,143,636.21	631,428,316.00	105,363,035.08	736,791,351.08	-193,352,285.13	126.24

AUYO 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/D*100
NON-TEACHING	88,290,661.45	109,542,068.00	0.00	109,542,068.00	21,251,406.55	80.60
TEACHING	650,010,290.00	543,342,032.00	0.00	543,342,032.00	-106,668,258.00	119.63
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	738,300,951.45	652,884,100.00		652,884,100.00	-85,416,851.45	113.08
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
NON-TEACHING	7,666,800.00	10,000,000.00	0.00	10,000,000.00	2,333,200.00	76.67
TEACHING	0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00
ADULT EDUCATION	0.00	7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	7,666,800.00	47,157,880.00		47,157,880.00	39,491,080.00	16.26
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
NON-TEACHING		35,000,000.00		35,000,000.00	35,000,000.00	0.00
TEACHING	29,988,299.40	45,000,000.00	0.00	45,000,000.00	15,011,700.60	66.64
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	29,988,299.40	80,000,000.00	0.00	80,000,000.00	50,011,700.60	37.49
GRAND TOTAL	775,956,050.85	780,041,980.00	0.00	780,041,980.00	4,085,929.15	99.48



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

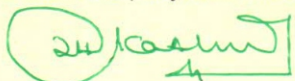
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPT

Auyo Local government Council received the sum of One Billion, Eight Hundred and Sixty Two Million, Three Hundred and Fifty One Thousand Eighty Six Naira, Eighty Eight Kobo (₦1,862,351,086.88) only as statutory allocation from Federation account for the year 2024 representing 63.75% of the budgeted amount of ₦2,921,405,379.00

2. VALUE ADDED TAX

The sum of Two Billion, Seventy Three Million, Nine Hundred and Twenty Thousand, Four Hundred and Ninety Naira, Thirty Nine Kobo (₦2,073,920,490.39) only as government share of VAT which Represent of the amount budgeted ₦110,801,215.00 only.

3. INDEPENDENT REVENUE

The sum of Eleven Million, Four Hundred and Twenty Six Thousand, One Hundred and thirty Three Naira, Ninety Four Kobo (₦11,426,133.94) only was generated as internally Generated revenue which represents 85.36% of the estimate amount of ₦13,385,000.00

4. AUGUMENTATION AND OTHER STABLISATION RECEIPT

The sum of One Hundred and Thirty Eight Million, Eight Hundred and Seventy Seven Thousand, Four Hundred and Forty Five Naira, Eight Six Kobo (₦138,877,445.86) only was received from other stabilization as augmented which ₦3,000,000.00 was only budgeted.

5. RECURRENT EXPENDITURE

The sum of Three Billion, Seven Hundred and seventy Three Million, One Hundred and Forty Three Thousand, Ninety Seven Naira, Seven Kobo (₦3,773,143,097.07) only which Comprised salaries and wages, social benefits, Overhead Cost, Grant and contribution, as well as transfer to other government agencies was received during the period as per the budgeted of ₦3,566,713,169.08 that representing 105.78%.

6. BANK RECONCILIATION STATEMENTS

All the account maintained by the Local government Council have been properly reconciled.

7. BUDGET PERFORMANCE.

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

REVENUE AND EXPENDITURE				
DISCRIPTION	ESTIMAATED ₦	ACTUAL ₦	VARIANCE ₦	PERCENTAGE
STATUTORY ALLOCATION	2,921,405,379.00	1,862,351,086.88	1,059,054,292.12	63.75%
VALUE ADDED TAX	110,801,215.00	2,073,920,490.39	(1,963,119,275.39)	
AGUMENTATION	3,000,000.00	138,877,445.86	(135,877,445.86)	
INDEPENDENT REVENUE	13,385,000.00	11,426,133.94	1,958,866.06	85.37%
TOTAL REVENUE	3,048,641,594.00	4,086,575,157.07	(1,037,933,563.07)	134.04%
EXPENDITURE	-	-	-	-
RECURRENT EXPENDITURE	3,566,713,169.08	3,773,143,097.07	(206,429,927.99)	105.78%
CAPITAL EXPENDITURE	1,367,074,552.62	312,389,162.11	1,054,685,390.51	22.85%
TOTAL EXPENDITURE	4,933,787,721.70	4,085,532,259.18	848,255,462.52	82.80%



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

1. TOTAL REVENUE

From the above, the sum of Four Billion, Eighty Six Million, Seven Hundred and FiftySeven thousand, One Hundred and Fifty Seven Naira. Seven Kobo (₦ 4,086,757,157.07) only was received and generated as total revenue. This figure represents 134.04% of the approved budget amount of ₦3,048,641,594.00

2. RECURRENT EXPENDITURE

The sum of Three Billion, Seven Hundred and Seventy Three Million One Hundred and Forty Three thousand, Ninety Seven Naira, Seven kobo (₦3,773,143,097.07) only was expended on recurrent items it represents 105.78% of The budgeted amount of ₦3,566,713,169.08.

3. CAPITAL EXPENDITURE

The sum of Three hundred and Twelve Million, Three Hundred and Eighty Nine Thousand, One Hundred and Sixty Two Naira, Eleven kobo (₦ 312,389,162.11) only spent on capital expenditure during the period which stands as 22% of the budgeted amounted of ₦1,367,074,552.62

RECOMMENDATIONS

- a. New revenue has to be explored in view of improving the local government Council revenue generation internally.
- b. More spending on recurrent items be drastically reduced.
- c. The local Government Council should direct more resources on capital Projects as to benefits the dividend of democracy.



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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of One Hundred and Twenty Two Million Sixty Nine Thousand Twenty Eight Naira Fifty Seven Kobo {N122, 069,028.57} was issue to Auyo Local Government Council and the sum of One Hundred and Seventeen Million, Five Hundred and Fourteen Thousand, Eighty Eight Naira Sixty Nine Kobo Only[N117, 514,088.69] was responded and verified, where Four Million, Five Hundred Fifty Four Thousand, Nine Hundred and Thirty Nine Naira Eighty Eight Kobo Only [N4, 554,939.88] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT ESOLVED
1	ALG/AUD/MMZO/AUYLG/LQ.1/24	Outstanding/Un Presented Payment Vouchers	28,913,100.00	28,913,100.00	0.00
2	ALG/AUD/MMZO/AUYLG/LQ.2/24	Irregular Payment Vouchers	24,370,000.00	24,370,000.00	0.00
3	ALG/AUD/MMZO/AUYLG/LQ.3/24	Payment for Work not yet done	8,495,004.43	8,495,004.43	0.00
4	ALG/AUD/MMZO/AUYLG/LQ.4/24	Irregular Payment Vouchers	13,371,209.10	13,371,209.10	0.00
5	ALG/AUD/MMZO/AUYLG/LQ.5/24	Un Presented Payment vouchers	7,675,362.82	7,675,362.82	0.00
6	ALG/AUD/MMZO/AUYLG/LQ.6/24	Duplication of Security Vote	2,000,000.00	2,000,000.00	0.00
7	ALG/AUD/MMZO/AUYLG/LQ.7/24	Irregular Expenditure	29,604,352.22	25,049,412.34	4,554,939.88
8	ALG/AUD/MMZO/AUYLG/LQ.8/24	Trip to United Kingdom	6,000,000.00	6,000,000.00	0.00
9	ALG/AUD/MMZO/AUYLG/LQ.9/24	Payment for Work and Services not Rendered yet	1,640,000.00	1,640,000.00	0.00
	TOTAL		122,069,028.57	117,514,088.69	4,554,939.88

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Auyo Local Government staff and local Education Authorities. To this effect, a number of Fifteen [15] 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 Twenty Two Million, Seven Hundred and Six Thousand, Six Hundred and Fifty Six Naira N22,706,656.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Thirteen [13] numbers of staff retired and deceased owed Auyo Local Government Council, the sum of Four Million, Eight Hundred and Fifteen Thousand, Two Hundred and Fifty Two Naira N4,815,252.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES

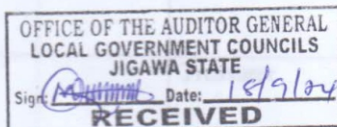


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MMZO/AUY/LQ/1/2024
The, CHAIRMAN
AUYO Local Government



Audit Form 1
AUYO LOCAL GOVERNMENT
Station: CC Date: JAN-JUNE
Pv. No.: CC Sub Head: CC
Head: CC Amount N: 28,913,100:00
Payee: SUNDRY PERSON
Nature of Payment: OUTSTANDING
PAYMENT VOUCHERS
Date: _____

AUDIT QUERY

OUTSTANDING/ UNPRESENTED PAYMENT VOUCHERS- N 28,913,100

We observed during the period under review that; your Local Government Council expended the sum of Twenty Eight Million, Nine Hundred and Thirteen Thousand, and One Hundred Naira Only (N 28,913,100) for some procured goods and services rendered. Refer to scheduled attached for details of the expenditure.

Our audit examination revealed that; this amount has been expended without raising payment vouchers to support such payments. This action contradicts with the provision contained in the financial memoranda's chapter 14.3 which states that; "each payment must be supported by a properly authorized payment voucher."

In view of the above, we recommend that; such payments should be avoided in future, so as to give room for clear detection of fraudulent act or any other form of misappropriation of fund. However, payment vouchers should be raise to cover the whole amount expended otherwise the whole sum quoted be refunded by the concerned authority and immediately inform our office for examination and further audit scrutiny.

This is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director MallamMadori Zone for their information.

Adamu Musa
Area Auditor

Auyo Local Government.

DCA
pls deal
@kagan AG 18/9/24
DCA
replied above & sent
DCA 18/9/24



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



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

Local Query No. ALG/AUD/MMZO/AUY/LQ/2/2024	Audit Form 1
The, CHAIRMAN	Station: AUYO LOCAL GOVERNMENT
AUYO Local Government	Pv. No.: CC Date: JAN-JUNE
	Head: CC Sub Head: CC
	Amount N: 24,370,000:00
	Payee: SUNDRY PERSON
	Nature of Payment: IRREGULAR
	PAYMENT VOUCHERS
	Date:

AUDIT QUERY
IRREGULAR PAYMENT VOUCHERS –N 24, 370,000

Expenditure worth sum of Twenty Four Million, Three Hundred and Seventy Thousand Naira Only (N 24,370,000) has been incurred during the period under review for some procurements and services rendered by the local government council. Refer to schedule attached for details of the expenditure.

It was observed that; payment vouchers raised to support such payments by the local government council were not appropriately supported with relevant documents. This action is contrary to the provision contained in the financial memoranda's chapter 14.3 (8).

Therefore, we are urging the local government council to request the concerned authority to rectify and support all the affected payment vouchers and immediately inform our office for further audit scrutiny.

This is copied to the Auditor General Local Government Councils, JigawaState and Zonal Audit Director MallamMadori Zone for their information.

Adamu Musa
Area Auditor

Auyo Local Government

DCA
Pls Act Accordingly

(24/10/24) AG 18/9/24

24/10/24
18/9/24



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

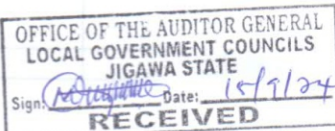


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MMZO/AUY/LQ/3/2024

The, CHAIRMAN

AUYO Local Government



Audit Form 1

Station: AUYO LOCAL GOVERNMENT

Pv. No.: CC Date: JAN-JUNE

Head: CC Sub Head: CC

Amount N: 8,495,004.43

Payee: SUNDRY PERSON

Nature of Payment: WORK NOT YET

DONE

Date: _____

AUDIT QUERY

PAYMENT FOR WORK NOT YET DONE- N 8,495,004.43

Expenditure with total value of Eight Million, Four Hundred and Ninety Five Thousand and Four Naira Forty Three Kobo (N 8,495,004.43) has been incurred by the Local Government Council, for the execution of some contracts during the period under review. Refer to schedule attached for details of the expenditure.

It was observed that; the payment have been made by the local government council and our examination revealed that; the contracts upon which the payment were made for, are yet to be executed by the person to whom the contracts were awarded. Thus, payments of these natures are contrary to the provision of financial regulations.

In view of the above therefore, we recommend that; the local government council should request the person to whom the contracts/work were awarded, to execute the contracts/works or otherwise refund the whole amount quoted and inform our office for further audit examination and verification.

This is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Mallam Madori zone for their information.

Adamu Musa

Area Auditor

Auyo Local Government

DCA
Pls deal

AG 18/9/24

above x filed
18/9/24



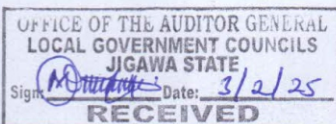
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/MMZO/AUY/LQ4/2024

The, CHAIRMAN
AUYO Local Government



Audit Form 1

Station: AUYO LOCAL GOVERNMENT

Pv. No.: CC Date: JULY-SEPT 2024

Head: CC Sub Head: CC

Amount N: 13,371,209.10

Payee: SUNDRY PERSON

Nature of Payment: IRREGULAR

PAYMENT VOUCHERS

Date: _____

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS N 13,371,209.10

Expenditure worth Thirteen Million Three Hundred and Seventy One Thousand, Two Hundred and Nine Naira Ten Kobo (N 13,371,209.10) Only, have been incurred during the period under review for some services and supplies of Goods. Refer to the scheduled attached for details of the payments.

We observed that, payment vouchers made for such payments were in-appropriately documented; this act by the Local Government Councils is contrary to the provision of chapter 14.3(8) of the financial memoranda's.

In view of the above, therefore, we urge you to request the concerned authorities to rectify and support all the affected payment vouchers with relevant documents; inform our office immediately for further audit scrutiny.

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

Adamu Musa
Area Auditor
Auyo Local Government

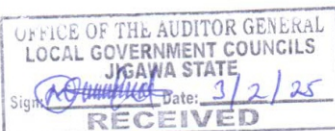


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/MMZO/AUY/LQ5/2024
The, CHAIRMAN
AUYO Local Government



Audit Form 1

Station: AUYO LOCAL GOVERNMENT
Pv. No.: CC Date: JULY-SEPT 2024
Head: CC Sub Head: CC
Amount N: 7,675,362.82
Payee: SUNDRY PERSON
Nature of Payment: UN-PRESENTED
PAYMENT VOUCHERS
Date: _____

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS N 7,675,362.82

The sum of Seven Million, Six Hundred and Seventy Five Thousand Three Hundred and Sixty Two Naira Eighty Two Kobo (N 7,675,362.82) Only have expended for some procurement of goods and services rendered by your Local Government Councils during the period under review. Refer to attached for details of the payment vouchers.

Our routine audit inspection revealed that; this expenditure have been made without raising payment vouchers and payment of this nature is against provision contained in chapter 14.3 of the financial memoranda which states that; "Each payment must be supported by a properly authorized payment voucher."

In view of the above, we recommended that; such payment should be avoided and payments vouchers of this amount must be raised and inform our office immediately for examination and verification.

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

Handwritten notes:
2024-11-12
2024-11-12
2024-11-12

Handwritten notes:
DCA
Pls deal
[Signature]

Handwritten notes:
[Signature] Adamu Musa
Area Auditor
Auyo Local Government
AG 12/2/25



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



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

Local Query No. ALG/AUD/MMZO/AUY/LQ6/2024

The, CHAIRMAN
AUYO Local Government



Audit Form 1

Station: AUYO LOCAL GOVERNMENT

Pv. No.: 28 & 29 Date: 16/07/2024

Head NIL Sub Head: NIL

Amount N: 2,000,000

Payee: Haladu Ubali & Mohd Sani

Nature of Payment: DUPLICATION OF PAYMENT

FOR SECURITY VOTE (JUNE '24)

Date: _____

AUDIT QUERY

DUPLICATION OF SECURITY VOTE 2,000,000

Amounts worth sum of Two Million Naira (₦ 2,000,000) only have been paid by the Local Government Council for Chairman's Security Vote for the month of June, 2024. Refer attached scheduled for guidance.

Our findings revealed that; such payment have been made in duplicate to two different individuals (i.e Haladu Ubali and Ahmed Mohd Sani), consequently, payment of this nature is violation of section 8.0 of the operational guidelines for the conduct of Local Government Councils activities, Jigawa State and also contradicts, with the guidelines contained in the circular issued by the Ministry for Local Government and Community development on 27th October, 2017 with reference No: MLG/POL/S/I/38.

In view of the above therefore, we recommended that; the authority concerned for making this payment should provide written official directive for making such payment or else refund the sum of One Million Naira (N 1,000,000) only to the Local Government Council's treasury and immediately inform our office for re-verification.

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

 Adamu Musa
Area Auditor
Auyo Local Government

 DCA
Pls deal
AG 12/2/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMR/ZO/AUYLG/LQ.7/024
The, The Chairman,
Auyo Local Government

Audit Form 1

Station: Auyo
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 29,604,352.22
Payee: Various
Nature of Payment; Various
Date: Various

AUDIT QUERY

IRREGULAR EXPENDITURE OCTOBER - DECEMBER, 2024

Payment Voucher to the tune of N29,604,352.22 attached schedule refer were observed paid without supporting document attached which is contrary to the provision of Financial Memoranda 14.4 and 14.5.

In view of the above, therefore you are required to produce and attach the required document or refund back the amount involved to Treasury and furnish this office with copy of the recovery details for further inspection.

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

Adamu Musa
Area Auditor
Auyo Local Govt.

Handwritten notes:
DACA
Treet
Ntup
DACA
6/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/MMR/ZO/AUYLG/LQ.8/024
Local Query No. _____
The, _____
Auyo _____ Local Government

Audit Form 1

Station: _____ Auyo
Pr. No.: 137 Date: 18/12/2024
Head _____ Sub Head: _____
Amount N: 012500100 22020501
Payee: 6,000,000.00
Nature of Payment: Massan Abubakar
Workshop
Date: _____ Trip to United Kingdom

AUDIT QUERY

TRIP TO UNITED KINGDOM

It was observed that payment worth Six Million, Naira (N6,000,000.00) only made to the above named Payee to sponsored Workshop trip to United Kingdom, but our Examination and other Audit inquiry revealed that the Workshop postponed.

In view of the above, therefore you are required to draw the attention of the above named Payee to refund back the amount involved and furnish this office with copy of recovery details.

The same is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Director Audit Malam-Maladori Zone for information and necessary action.


Adamu Musa
Area Auditor
Auyo Local Govt.

Handwritten notes in blue ink:
B.D.C.A.
Tues 18/12/2024
18/12/2024
18/12/2024



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMR/ZO/AUYLG/LQ.9/024
The, The Chairman,
Auyo Local Government

Audit Form 1
Station: Auyo
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 1,640,000.00
Payee: Various
Nature of Payment: Various
Date: Various

AUDIT QUERY

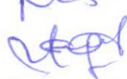
PAYMENT FOR WORK AND SERVICES NOT RENDERED
OCTOBER - DECEMBER, 2024

Payment to the tunes of One Million, Six Hundred and forty Thousand naira (N1,640,000.00) only was observed made for the work and services not executed refer to the attached schedule for details. This is contradict the provision of Financial Memoranda (FM) chapter 39.3 items No. 4.

In view of the above therefore, you are required to fully explain or else refund the amount involved into Local Government Account and furnish this office with copy of details for further verification.

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


Adamu Musa
Area Auditor
Auyo Local Govt.


ms-deal

6/2/25



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



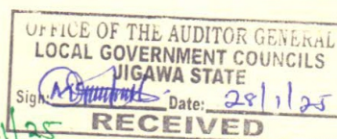
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAM MADORI ZONE, JIGAWA STATE

Our Ref: ALG/AUD/MMZO/INSP/5/V.1

Your Ref: _____

Date: 26/01/2025

The Chairman,
Auyo Local Government Council,
Jigawa State



AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY - SEPTEMBER

The Accounting books and records maintained by the treasury Department of your respective Local Government Council were presented for routine Audit Inspection exercise for the period under review.

We conducted a holistic Audit Investigation on the book of accounts presented and the following are the observations derived and forwarded for your information, action and early reply: -

1. **Internal Control System:** - The system of Internal control enforce by the Local Government Council during the period is Good. However, effort is needed to be put in place to improve internal control of your Local Government.
2. **Main Cash Book:** - The main Cash book maintained by the cashier during the period, have been observed posted, balanced and reconciled with bank statements.
3. **Bank Reconciliation Statement:** - Bank reconciliation statements for each month were not presented for Audit during the period.
4. **Other Books of Accounts:** - Other subsidiary books of account such as Daily abstracts, DVEAs & Store ledgers were all presented and observed posted.
5. **Internally Generated Revenue:** - We observed that internally Generated Revenue was posted in the Cash book, however RVVs and bank statement of Revenue Accounts were not presented for Audit.
6. **Un-Presented Payment Vouchers:** - Payment worth the sum of Seven Million, Six Hundred and Seventy Five Thousand, Three Hundred and Sixty Two Naira Eighty Two Kobo Only (N 7,675,362.82) have been observed made by your Local Government without payment vouchers to support such payments. In view of the above and in compliance with the provision of F.M's chapter 14.3, an audit query with NO: ALG/AUD/MMZO/AUY/LQ4/2024 has been issued to your Local Government Council and we anticipate your response within the shortage minimal possible time.

However, there are some payment vouchers which are yet to be presented for Audit due to the fact that; the payment vouchers were forwarded to the newly created Jigawa State Anti-Corruption Practices Commission.

Handwritten notes:
ALG
Treat me
Nkomo
Don't
28/1/25



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



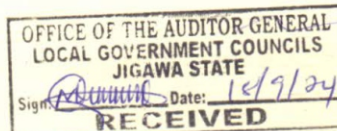
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAMMADORI ZONE, JIGAWA STATE

Our Ref: ALG/ADD/AUY/ZO/R/L/VOL.1/024

Date: July, 23rd 2024

The Chairman,
Auyo Local Government,
Jigawa State.

SCA
Study & deal
(Signature)
AG 18/9/24



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

Records made available to us for the period under review were examined and made the follow observations forwarded for your information and early response.

INTERNAL CONTROL:

Internal control system for the period under review is weak where many vouchers bypass the Internal Auditor and paid without attachment of necessary supporting documents.

CASH BOOK:

Cash Book maintained was audited and observed the following: -

- 1) The Cash Book was not casted and balance properly from January - June, 2024.
- 2) Debit Side of the Cash Book were not properly maintained where Statutory Allocation and other receipts was not received into the Debit Side of the Cash Book.

UN-PRESENTED PAYMENT VOUCHERS:

Payment Vouchers to the tune of Twenty Eight Million, Nine Hundred and Thirteen Thousand, One Hundred Naira (N28,913.100.00) were observed not presented to us for discharge of Audit Exercise. Their schedule was submitted to Local Government Official for them to produce and presented

(Signature)
18/9/24



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



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:

Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

Ref No:.....

Our Ref: AYL/GR/FIN/AO/T/1

Your Ref:

Date: 25/9/2024

The Auditor General,
Local Government Audit Headquarter,
Block A 2nd Flow,
3 Ams Zone, New Secretariat Complex,
Dutse, Jigawa State.



Sir,

*DCA
Pls deal
@Hassan AG 27/9/24*

RE-AUDIT QUERY RESPONSE AND CORRECTIVE ACTION PERIOD
COVERED JANUARY - JUNE 2024.

Find attached here with photocopy of all response necessary document needed as an response to your Audit Inspection report and observation as per-captioned as follows:-

1. AYL/GR/AUD/MMZO/AUY/LQ/1/2024

Outstanding/Un presented payment **N28,913,100.00**

RESPONSE: Payment Vouchers were presented and cleared.

2. AYL/GR/AUD/MMZO/AUY/LQ/2/2024

Irregular payment vouchers **N24,370,000. 00**

RESPONSE:- All the supply document and necessary update has made.

3. AYL/GR/AUD/MMZO/AUY/LQ/3/2024

Work not yet done **N8,495,004.43**

RESPONSE: Areas. Where located and verify as work done Satisfactory. Finally, I do hope you may wish to re-visit at your convenient time for authentication.

While counting on your vulnerable response, please.

*for c4
recd as per above
recd
27/9/2024*

HASSAN ABUBAKAR GADA
DIR. ADMIN & GEN. SERVICE



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



AUYO LOCAL GOVERNMENT

OFFICE:

Auyo Local Government
Secretariat, Auyo,
Jigawa State.

JIGAWA STATE

In case of reply please quote

Ref No:.....

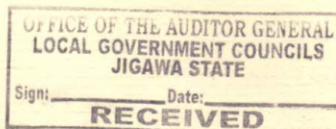


Our Ref: _____ Your Ref: _____ Date: _____

AYL/G/TREA/AQ/FIN/112.

Monday, 3rd-February, 2025.

The,
Auditor General,
Office of the Auditor General
Local Government Councils,
2nd & 3rd Floors, Block AQ3, New State Secretariat Complex, 3 Arm Zone Square, PMS
7055, Dutse, Jigawa State.



Sir,

RE-AUDIT QUERY RESPONSE.

References to Your Audit Observations Memorandum, Exercises Conducted and Findings for the 3rd Quarter, Year 2024, Respectively through the Following :-

(1). QUERY/OBSERVATIONS No:-ALG/AUD/MMZO/AUY/LQ4/2024

PW No- Cc

Date:- July to Sept. 2024.

Amount:- #13,371,209:10

Payee:- Sundry Person's

Nature of Payment:- Irregular

Submission Date:-29, Jan. 2025

"RESPOND":- Payments where Appropriately Documented in compliance With provisions of Service and Material, for Your further inquiring.

(2) QUERY/OBSERVATIONS No:-ALG/AUD/MMZO/AUY/LQ5/2024

Date:- July to Sept. 2024.

Amount:- #7,675,362:82 Payee:- Sundry Person's Nature of Payment:- Un-presented Vouchers

Submission Date:-29, Jan, 2025

"RESPOND":- Payment Voucher's are Set ready, duly Supported with all necessarily Documents for further details, while you may wishes to revisit for satisfaction.

(3) QUERY/OBSERVATIONS No:-ALG/AUD/MMZO/AUY/LQ6/2024

Date:- July to Sept, 2024.

Amount:- #2,000,000

Payee:- Sundry Person's

Handwritten notes:
Amount 2.0m as per above
2000000
2/2/25
DACA