

KAUGAMA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

KAUGAMA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



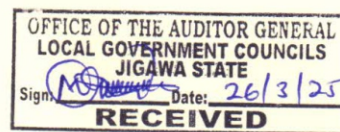
KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. KGML/FIN/3/VOL.III/200

26th March, 2025

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



DDSA
P/s deal
(Signature)
26/3/25

SUBMISSION OF ANNUAL ACCOUNT FOR THE YEAR 2024 IPSAS ACCRUAL BASIS

Reference to the latter No. LG/AU/ADM/1/1 dated 30/12/2024 which directed all 27 Local Government of Jigawa State of submit the Annual Account on IPSAS Accrual Basic, we are here, submit our duly cop and sign Annual Account for the year 2024 Financially.

Overleaf and attached is copy of Annual Account on IPSAS ACCRUAL BASIC for the year 2024.

Esteem Regards

Lawan Dan Gambo Gagarawa
Treasurer
For: - Hon Chainman



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



HON. USMAN MASAKI DANSULE
EXECUTIVE CHAIRMAN
KAUGAMA LOCAL GOVERNMENT COUNCIL



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



KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

Our ref.

Date: 26/03/2025

RESPONSIBILITY STATEMENT

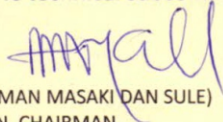
The financial statements has been prepaid in accordance with the international Public sector accounting standards (IPSAS) as issue by the international public sector accounting standards Board(IPSASB) and the financial reporting council of Nigeria (FRCN).As indicated in the note as financial statements, the year 2024 financial statement is the 1st year of the 3year transitional relief period of IPSAS 33 (1st time adoption of accrual basis IPSAS) and the government has indeed advance in the recognition and measurement of legacy assets and liabilities.

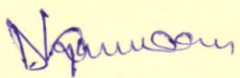
As the Local Government Treasurers and the Local government accounting officers for received and payment of Government, I am Sadled with the responsibility of general supervision of accounts and the preparation of accrual basis IPSAS financial statements.

To fulfill this responsibilities I am to ensure that proper accounting records are maintained, applicable internal public sector accounting standards are applied, judgment and estimate made are reasonable and prudent and internal control procedure are instated to provide reasonable assurance that financial transactions are validly recorded to prevent to proud and irregularities with resources been safeguarded.

The financial statements reflect the true and fair view of the financial position of Kaugama local Government as at 31st December, 2024 and its operations for the period ended on that date.

We accept responsibility for the integrity of this financial statement, the information contained therein and hereby declared that they comply with IPSAS 33 and the guideline issue by the FAAC technical subcommittee of IPSAS implementation.


(USMAN MASAKI DAN SULE)
HON. CHAIRMAN,
KAUGAMA LGA


LAWAN DANGAMBA
TREASURER KAUGAMA
26/03/2025



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



KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

KAUGAMA LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
1,981,256,678.18	Government Share of FAAC (Statutory Revenue)	1	1,855,702,282.90	990,276,365.00	0.00	990,276,365.00	(865,425,917.90)
1,063,414,457.99	Government Share of VAT	2	2,055,372,641.03	1,300,000,000.00	0.00	1,300,000,000.00	(755,372,641.03)
0.00	Tax Revenue	3	50,000.00	0.00	0.00	0.00	(50,000.00)
13,850,960.46	Non Tax Revenue	4	23,696,798.02	15,200,000.00	0.00	15,200,000.00	(8,496,798.02)
46,610,000.00	Transfer from Other Government Entities	5	126,612,381.60	0.00	0.00	0.00	0.00
3,105,132,096.63	Total Revenue (a)		4,061,434,103.55	2,305,476,365.00	0.00	2,305,476,365.00	(1,755,957,738.55)
	RECURRENT EXPENDITURE						
	EXPENDITURE						
1,240,254,788.00	Salaries & Wages	6	1,354,833,069.43	1,350,085,859.00	0.00	1,350,085,859.00	(4,747,210.43)
981,862,094.88	Social Benefit	7	107,613,347.59	126,000,000.00	0.00	126,000,000.00	18,386,652.41
858,107,846.26	Overhead Cost	8	964,402,270.62	2,409,267,708.38	1,727,523,828.38	681,743,880.00	1,444,865,437.76
	Other over Head Cost						0.00
123,745,248.62	Grants & Contributions	9	969,133,770.38	580,000,000.00	0.00	580,000,000.00	(389,133,770.38)
	Transfer to other Govt Agencies	10	340,819,521.43	260,000,000.00	0.00	260,000,000.00	(80,819,521.43)
	Depreciation		27,277,207.03	0.00	0.00	0.00	(27,277,207.03)
2,222,116,882.89	Total Expenditure (b)		3,764,079,186.48	1,200,782,439.00	314,818,997.00	885,963,442.00	(2,563,296,747.48)
	Surplus/ (Deficits) for the period from operating activities c =(a-b)		297,354,917.07				
	Gain/Loss on Disposal of Asset		297,354,917.07				
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		297,354,917.07				
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		297,354,917.07				

The accompanying notes form part of these statements

LAWAN DANGAMBO GAGARAWA

Treasurer

Kaugama Local Government, Jigawa State



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

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents Bank	14	20,876,930.40		9,331,930.02	
Receivables	15	16,492,896.82		16,538,284.82	
Prepayments					
Inventories					
Total Current Assets A			37,369,827.22		25,870,214.84
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	1,106,127,736.00			
Intangible Assets			1,106,127,736.00		
Total Non Current Assets B			1,106,127,736.00		0.00
Total Assets C = A + B			1,143,497,563.22		25,870,214.84
LIABILITIES:-					
Current Liabilities					
Deposits	17	52,716,599.34			
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			52,716,599.34		0.00
Non-Current Liabilities					
Public Funds				352,605.47	
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	0.00		25,517,609.37	
Total Non Current Liabilities E			0.00		25,870,214.84
Total Liabilities F = D + E			52,716,599.34		25,870,214.84
Net Assets: G = C - F		0.00	1,090,780,963.88		0.00
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	793,073,441.34			0.00
Accumulated Surplus/(Deficits)	20	297,707,522.54			0.00
Minority Interest					
Total Net Assets/Equity: H = G			1,090,780,963.88		0.00

The accompanying notes form part of these statements

LAWAN DANGAMBO GAGARAWA

Treasurer

Kaugama Local Government, Jigawa State



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

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)	1	1,855,702,282.90		1,981,256,678.18	
Government Share of VAT	2	2,055,372,641.03		1,063,414,457.99	
Taxes Revenue	3	50,000.00		0.00	
Non Tax Revenue (Independent Revenue)	4	23,696,798.02		13,850,960.46	
Transfer from Other Government Entities	5	126,612,381.60		46,610,000.00	
Total Inflow from operating Activities (A)			4,061,434,103.55	3,105,132,096.63	3,105,132,096.63
<u>Outflows</u>					
Salaries & Wages	6	1,354,833,069.43		1,240,254,788.01	
Social Benefits	7	107,613,347.59		981,862,094.88	
Overhead Cost	8	964,402,270.62			
Grants & Contributions	9	969,133,770.38			
Transfer to other government Entities	10	340,819,521.43			
Finance Cost					
Total Outflow from Operating Activities (B)			3,736,801,979.45	2,222,116,882.89	2,222,116,882.89
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			324,632,124.10		883,015,213.74
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11	(340,331,501.69)			883,015,213.74
Net Cash Flow from Investing Activities		0.00	(340,331,501.69)		883,015,213.74
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12	45,388.00			
Repayment of Borrowings (other non Current liabilities)	13	27,198,989.97			
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			27,244,377.97		
Net Cash Flow From All Activities Last Bank		0.00	11,545,000.38	2,794,799.89	
Cash & Its Equivalent as at 1st January, 2024 Bank			9,331,930.02	6,537,130.13	
Cash & Its Equivalent as at 31st December, 2024			20,876,930.40	9,331,930.02	
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance		297,354,917.07			228,453,511.69
Add Back Non-Cash Movement Items:					
Depreciation		27,277,207.03			
Amortization					
impairment Charges					
			324,632,124.10		
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		45,388.00		38,199.18	
Net Movement in Payables		27,198,989.97		6,261,307.37	
Net Cash Flow from Operating Activities			27,244,377.97		6,299,506.55
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(340,331,501.69)			
Total Items Classified as Investing Activities			(340,331,501.69)	(231,958,218.35)	
Net Cash Flow From All (Operating) Activities			11,545,000.38	2,794,799.89	
Cash & it's Equivalent as at 1 January,2024			9,331,930.02	6,537,130.13	
Cash & it's Equivalent as at 31 December,2024			20,876,930.40	9,331,930.02	



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

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	1,133,404,943.03	0.00	352,605.47	1,133,757,548.50
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	1,133,404,943.03	0.00	352,605.47	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	297,354,917.07	297,354,917.07
Balance at 31December 2023	1,133,404,943.03	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(340,331,501.69)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	793,073,441.34	0.00	297,707,522.54	1,090,780,963.88

The accompanying notes form part of these statements

LAWAN DANGAMBO GAGARAWA

Treasurer

Kaugama Local Government, Jigawa State



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

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
1,981,256,678.18	Government Share of FAAC (Statutory Revenue)	1	1,855,702,282.90	990,276,365.00	0.00	990,276,365.00	(865,425,917.90)
1,063,414,457.99	Government Share of VAT	2	2,055,372,641.03	1,300,000,000.00	0.00	1,300,000,000.00	(755,372,641.03)
0.00	Tax Revenue	3	50,000.00	0.00	0.00		(50,000.00)
13,850,960.46	Non Tax Revenue	4	23,696,798.02	17,300,000.00	0.00	17,300,000.00	(6,396,798.02)
46,610,000.00	Transfer from Other Government Entities	5	126,612,381.60	1,669,723,635.00	0.00	1,669,723,635.00	1,543,111,253.40
	Total Revenue (a)		4,061,434,103.55	3,977,300,000.00	0.00	3,977,300,000.00	(84,134,103.55)
	RECURRENT EXPENDITURE						
	EXPENDITURE						
1,240,254,788.00	Salaries & Wages	6	1,354,833,069.43	1,350,085,859.00	0.00	1,350,085,859.00	(4,747,210.43)
981,862,094.88	Social Benefit	7	107,613,347.59	126,000,000.00	0.00	126,000,000.00	18,386,652.41
858,107,846.26	Overhead Cost	8	964,402,270.62	2,409,267,708.38	1,727,523,828.38	681,743,880.00	1,444,865,437.76
	Other over Head Cost						0.00
123,745,248.62	Grants & Contributions	9	969,133,770.38	580,000,000.00	0.00	580,000,000.00	(389,133,770.38)
	Transfer to other Govt Agencies	10	340,819,521.43	260,000,000.00	0.00	260,000,000.00	(80,819,521.43)
3,203,969,977.76	Total Expenditure (b)		3,736,801,979.45	1,200,782,439.00	314,818,997.00	885,963,442.00	(2,536,019,540.45)
							0.00
	CAPITAL EXPENDITURE						0.00
886,519,920.40	ADMINISTRATIVE SECTOR		36,247,329.39	401,447,392.00		401,447,392.00	365,200,062.61
0.00	ECONOMIC SECTOR		160,242,866.14	448,543,746.00		448,543,746.00	288,300,879.86
886,519,920.40	SOCIAL SECTOR		143,841,306.16	35,972,304.00		35,972,304.00	(107,869,002.16)
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (c)		340,331,501.69	1,200,782,439.00	314,818,997.00	885,963,442.00	860,450,937.31

The accompanying notes form part of these statements

LAWAN DANGAMBO GAGARAWA

Treasurer

Kaugama Local Government, Jigawa State



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

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024				
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
1	STATUTORY ALLOCATION	460,659,149.54	990,276,365.00	452,950,465.51
	SHARE OF EXCHANGE	1,075,877,217.45	350,000,000.00	714,700,989.14
	SHARE OF NON OIL REVENUE	53,799,300.64		
	ADDITIONAL CASHFLOW	166,303,831.30	1,009,723,635.00	
	E-MONEY	66,169,224.06	310,000,000.00	
	ECOLOGICAL	30,338,532.76		
	SURE-P/SOLID MINIRAL	2,555,027.15		129,160,658.38
	TOTAL	1,855,702,282.90	2,660,000,000.00	

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	SOLID MINIRAL	E-MONEY	ECOLOGICAL	ADD. CASH FLOW	TOTAL
JANUARY	70,968,164.03	56,647,236.48			6,079,948.37			133,695,348.88
FEBRUARY	88,545,296.69	52,840,851.07			5,378,609.66			146,764,757.42
MARCH	3,003,046.19	113,751,985.52			5,070,213.42		123,264,390.73	245,089,635.86
APRIL	54,722,486.77	54,303,617.24			4,947,024.12			113,973,128.13
MAY	45,812,560.89	83,983,685.06			6,044,219.04			135,840,464.99
JUNE	24,922,401.20	95,187,028.74			5,074,424.13			125,183,854.07
JULY	19,996,603.09	91,713,825.71			5,260,790.85			116,971,219.65
AUGUST	23,915,740.67	112,790,752.47		2,555,027.15	6,296,758.84	30,338,532.76	43,039,440.57	218,936,252.46
SEPTEMBER	29,258,483.00	90,263,589.59			5,020,509.82			124,542,582.41
OCTOBER	17,580,562.20	89,263,091.13	32,279,580.38		6,176,451.92			145,299,685.63
NOVEMBER	10,164,342.04	106,023,916.51	21,519,720.26		5,756,316.87			143,464,295.68
DECEMBER	71,769,462.77	129,107,637.93			5,063,957.02			205,941,057.72
TOTAL	460,659,149.54	1,075,877,217.45	53,799,300.64	2,555,027.15	66,169,224.06	30,338,532.76	166,303,831.30	1,855,702,282.90

NOTE	VALUE ADDED TAX	ACTUAL 2024	BUDGETED 2024	VARIANCE	ACTUAL 2023
2	Share of Value Added Tax (VAT)	2,055,372,683.03	1,300,000,000.00	755,372,683.03	1,063,414,457.99

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2023	DEDUCTION AT SOURCE	TOTAL
	MONTH	₦	₦	₦	₦	₦	₦
	JANUARY	152,923,713.37	0.00	152,923,713.37	81,509,751.70	0.00	81,509,751.70
	FEBRUARY	131,006,491.84	0.00	131,006,491.84	80,091,657.05	0.00	80,091,657.05
	MARCH	140,899,398.71	0.00	140,899,398.71	74,831,904.44	0.00	74,831,904.44
	APRIL	171,785,071.81	0.00	171,785,071.81	69,668,956.20	0.00	69,668,956.20
	MAY	157,830,575.90	0.00	157,830,575.90	68,436,036.75	0.00	68,436,036.75
	JUNE	157,063,512.33	0.00	157,063,512.33	87,984,779.26	0.00	87,984,779.26
	JULY	171,876,576.00	0.00	171,876,576.00	89,726,153.33	0.00	89,726,153.33
	AUGUST	195,430,493.98	0.00	195,430,493.98	91,135,780.39	0.00	91,135,780.39
	SEPTEMBER	176,913,265.69	0.00	176,913,265.69	105,903,152.14	0.00	105,903,152.14
	OCTOBER	182,490,266.83	0.00	182,490,266.83	96,521,814.42	0.00	96,521,814.42
	NOVEMBER	216,028,429.02	0.00	216,028,429.02	106,149,364.07	0.00	106,149,364.07
	DECEMBER	201,124,845.55	0.00	201,124,845.55	111,455,108.24	0.00	111,455,108.24
	TOTAL	2,055,372,641.03	0.00	2,055,372,641.03	1,063,414,457.99	0.00	1,063,414,457.99



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



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

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUA 2023
	Personal Income Tax	50,000.00	100,000.00	50,000.00	
	TOTAL	50,000.00	100,000.00		

4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Non tax Revenue			-
	LICENCES	798,000.00	1,810,000.00	1,012,000.00
	FEES	20,530,468.02	8,740,000.00	(11,790,468.02)
	FINES/REFUND ON OVER PAYMENT	0.00	0.00	-
	SALES	295,000.00	200,000.00	(95,000.00)
	EARNINGS	1,835,950.00	1,900,000.00	64,050.00
	SALES/RENT	237,380.00	1,000,000.00	762,620.00
	REPAYMENT		1,500,000.00	
	INTEREST EARNED		50,000.00	50,000.00
	TOTAL	23,746,798.02	15,200,000.00	(10,046,798.02)



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Break Down of Non tax Revenue			
	LICENCES			
	Bake/bakery House license	10,000.00	100,000.00	90,000.00
	Dried Fish & Meat licenses	200,000.00	150,000.00	(50,000.00)
	Hawkers permits	5,000.00	30,000.00	25,000.00
	Tractor Hiring services	542,000.00	50,000.00	(492,000.00)
	Cattle Dealers licence	7,000.00		(7,000.00)
	Communication Equipment Inst. Permits	16,000.00	1,000,000.00	984,000.00
	Cinematography/Photo Studio	4,000.00	50,000.00	46,000.00
	Building Material / Block Making Licenses	4,000.00	100,000.00	96,000.00
	Welding Machine Licence	10,000.00	30,000.00	20,000.00
	Radio / Television Station Licenses		100,000	100,000.00
	Dane Gun Licenses		50,000	50,000.00
	Produce Buying Licenses		50,000	50,000.00
	Auto Spare Parts		100,000	100,000.00
	TOTAL	798,000.00	1,810,000.00	1,012,000.00
	FEES			
	Tender Fees	2,708,659.10	5,000,000.00	2,291,340.90
	Contractor Registration fee	1,102,308.92	1,000,000.00	
	Land use/sand dredging	15,914,000.00	1,000,000.00	
	Birth / Death Registration	173,000.00	1,000,000.00	827,000.00
	Timber and forest fees	44,000.00	20,000.00	(24,000.00)
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	45,000.00	50,000.00	5,000.00
	Customary	163,500.00	100,000.00	(63,500.00)
	building plan fees	120,000.00	100,000.00	(20,000.00)
	certificate of occupancy	200,000.00	200,000.00	-
	Slaughter/ stock fees	30,000.00	50,000.00	20,000.00
	business centre operation	30,000.00	20,000.00	(10,000.00)
	Business / Petty Trade Operating Fees		100,000	
	Building Plan Approval Fees		100,000	
	TOTAL	20,530,468.02	8,740,000.00	(11,790,468.02)



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

FINES			
Fines	-		
SALES			
Sales of Stores /Scraps/ Unserviceable Items	295,000.00	200,000.00	(95,000.00)
TOTAL	295,000.00	200,000.00	(95,000.00)
EARNINGS			
Earning from Market	399,900.00	500,000.00	100,100.00
Earning from Motor Park	346,050.00	300,000.00	(46,050.00)
Earning from Comm, Activ, shop & shopping centre	988,500.00	1,000,000.00	11,500.00
Cattle	101,500.00	100,000.00	(1,500.00)
TOTAL	1,835,950.00	1,900,000.00	64,050.00
SALES/RENT			
Rent on government Building	237,380.00	500,000.00	262,620.00
Rent on Government properties		500,000.00	
TOTAL	237,380.00	1,000,000.00	262,620.00
REPAYMENTS - GENERAL			
Refund of Overpayment		1,000,000	
Unclaimed Deposits		500,000	
TOTAL		1,500,000.00	
INTEREST EARNED			
Motor Vehicle Bicycle Advances (Interest)		50,000	
TOTAL		50,000.00	
TOTAL	23,696,798.02	15,200,000.00	(8,496,798.02)



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

5	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Augmentation	124,636,875.00		195,008,007.83	46,610,000.00
	State Government I.G.R.		2,000,000.00	24,491.60	1,975,508.40
	Total Transfer From Other Government Entities	126,612,381.60	2,000,000.00	195,072,589.43	



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

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)/IGR/STABILIZATION				
MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
JANUARY			-	750,000.00
FEBRUARY	10,846,875.00	0.00	(10,846,875.00)	38,810,000.00
MARCH	10,000,000.00	0.00	(10,000,000.00)	750,000.00
APRIL	5,500,000.00	0.00	(5,500,000.00)	
MAY	12,290,000.00	0.00	(12,290,000.00)	
JUNE	27,000,000.00	0.00	(27,000,000.00)	1,000,000.00
JULY	21,800,000.00	0.00	(21,800,000.00)	1,800,000.00
AUGUST		0.00	-	500,000.00
SEPTEMBER	15,500,000.00	0.00	(15,500,000.00)	1,500,000.00
OCTOBER	15,000,000.00	0.00	(15,000,000.00)	
NOVEMBER	8,675,506.60	0.00	(8,675,506.60)	1,500,000.00
DECEMBER		0.00	-	500,000.00
TOTAL	126,612,381.60	0.00	(126,612,381.60)	46,610,000.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kaugama 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	20,483,832.20	52,363,067.00	31,879,234.80	34,154,839.26
	Legislative Council	11,648,115.60	29,400,228.00	17,752,112.40	20,766,196.16
	Administrative and General services	64,898,230.63	62,080,274.00	(2,817,956.63)	55,863,168.15
	SUB-TOTAL	97,030,178.43	143,843,569.00	46,813,390.57	110,784,203.57
	ECONOMIC SECTOR			0.00	
	Agriculture Section	6,931,423.00	6,582,865.00	(348,558.00)	9,375,683.00
	Forestry Section	9,359,023.00	9,285,273.00	(73,750.00)	9,817,444.00
	Livestock Section (Veterinary)	19,575,222.00	17,977,139.00	(1,598,083.00)	20,595,923.70
	Treasury Account Section	19,823,790.00	79,221,974.00	59,398,184.00	17,901,084.00
	Internal Audit	2,824,285.00	2,699,352.00	(124,933.00)	2,450,052.00
	Planning, Research & Statistics Department			(63,876,281.70)	58,691,834.00
	Monitoring & Evaluation	63,876,281.70	61,255,726.00		
	Statistics			0.00	
	Treasury Revenue Section	11,844,050.00	11,577,082.00	(266,968.00)	11,172,335.00
	Road & Communication Section	3,247,132.00	3,181,980.00	(65,152.00)	4,719,516.00
	Mechanical Section	10,956,204.00	8,635,515.00	(2,320,689.00)	6,622,320.00
	Electrical Section	4,813,334.00	4,535,620.00	(277,714.00)	4,613,237.00
	Land & Survey Section	4,687,390.95	4,000,696.00	(686,694.95)	4,862,507.00
	Building Section	5,608,827.00	5,360,172.00	(248,655.00)	7,939,281.00
	SUB-TOTAL	163,546,962.65	214,313,394.00	50,766,431.35	158,761,217.30
	SOCIAL SECTOR			0.00	
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	77,315,621.33	69,696,132.00	(7,619,489.33)	62,123,962.68
	Education (Teaching Staff)	717,955,010.88	786,100,668.00	68,145,657.12	665,955,822.50
	Adult Education			0.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	91,303,937.44	62,602,828.00	(28,701,109.44)	61,293,602.72
	Curative	166,056,342.70	99,454,222.00	(66,602,120.70)	146,680,404.24
	Rural Water Supply	6,620,475.00	6,295,893.00	(324,582.00)	6,321,369.00
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	15,470,496.00	12,895,797.00	(2,574,699.00)	12,314,315.00
	Information, Youth, Sport & Culture	5,697,286.00	5,628,264.00	(69,022.00)	4,895,913.00
	Social Welfare Section	11,046,802.00	16,278,948.00	5,232,146.00	5,365,627.00
	Trade Section and Cooperatives	2,789,957.00	2,672,276.00	(117,681.00)	5,758,351.00
	SUB-TOTAL	1,094,255,928.35	991,928,896.00	(102,327,032.35)	970,709,367.14
	GRAND TOTAL	1,354,833,069.43	1,350,085,859.00	(4,747,210.43)	1,240,254,788.01



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kaugama 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	35,970,450.05	60,000,000.00	24,029,549.95	57,710,889.15
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	59,526,777.99	60,000,000.00	473,222.01	62,564,175.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	12,116,119.55	6,000,000.00	(6,116,119.55)	10,096,694.00
	TOTAL	107,613,347.59	126,000,000.00	30,618,891.51	130,371,758.15

KAUGAMA LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	NOTE 8: DETAILS OF OVER-HEAD CHARGES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	51,941,764.00	77,000,000.00	25,058,236.00	44,469,022.00
	Legislative Council	20,339,304.00	30,000,000.00	9,660,696.00	32,545,000.00
	Administrative and General services	134,603,051.53	200,200,000.00	65,596,948.47	90,118,788.00
	SUB-TOTAL	206,884,119.53	307,200,000.00	100,315,880.47	167,132,810.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	6,747,000.00	16,300,000.00	9,553,000.00	1,000,000.00
	Forestry Section	2,130,000.00	2,500,000.00	370,000.00	220,000.00
	Livestock Section (Vetrinary)	295,000.00	6,000,000.00	5,705,000.00	460,000.00
	Treasury Account Section	18,114,986.00	205,500,000.00	187,385,014.00	257,955,607.71
	Internal Audit	1,000,000.00	700,000.00	(300,000.00)	
	Planning, Research & Statistics Department	13,003,667.00	13,500,000.00	496,333.00	13,942,000.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	3,987,000.00	13,500,000.00	9,513,000.00	950,000.00
	Road & Communication Section	660,000.00	4,000,000.00	3,340,000.00	1,000,000.00
	Mechanical Section	32,471,965.30	52,000,000.00	19,528,034.70	11,858,000.00
	Electrical Section	16,352,911.64	98,500,000.00	82,147,088.36	117,242,989.00
	Land & Survey Section	0.00	1,200,000.00	1,200,000.00	
	Building Section	36,845,598.25	44,500,000.00	7,654,401.75	7,061,176.00
	SUB-TOTAL	131,608,128.19	458,200,000.00	326,591,871.81	411,689,772.71
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	3,120,000.00	5,000,000.00	1,880,000.00	8,100,000.00
	Education (Teaching Staff)	6,410,000.00	0.00	(6,410,000.00)	62,564,175.00
	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)	13,408,850.48	17,000,000.00	3,591,149.52	230,000.00
	Curative	23,539,000.00	74,000,000.00	50,461,000.00	21,779,935.00
	Rural Water Supply	2,813,880.48	234,000,000.00	231,186,119.52	136,536,265.55
	Traditional Officer (District Head Office)	0.00	0.00	0.00	123,745,248.62
	Community Development Section	12,000,000.00	20,500,000.00	8,500,000.00	9,790,000.00
	Information, Youth, Sport & Culture	15,000,000.00	20,080,000.00	5,080,000.00	4,660,000.00
	Social Welfare Section	11,000,000.00	31,000,000.00	20,000,000.00	35,234,888.00
	Trade Section and Cooperatives	1,300,000.00	2,500,000.00	1,200,000.00	0.00
	SUB-TOTAL	88,591,730.96	411,237,880.00	322,646,149.04	981,862,094.88
	OTHER OVERHEAD FROM CAPITAL RECEIPTS	668,926,420.13	1,232,629,828.38	563,703,408.25	1,384,502,607.05
	GRAND TOTAL	964,402,270.62	2,409,267,708.38	1,444,865,437.76	1,963,325,189.76



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

BREAKDOWN OF OTHER OVERHEAD					
ADMINISTRATIVE SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023	
Land compasation	20,000,000.00	40,000,000.00	20,000,000.00	20,000,000.00	
Renovation of Local Government Staff Quarters		20,000,000.00	20,000,000.00	20,000,000.00	
Settlement Liabilities	21,507,136.00	37,000,000.00	15,492,864.00	15,492,864.00	
Renovation of Local Govt. Secretariat	44,516,237.40	60,000,000.00	15,483,762.60	15,483,762.60	
General Renovation of LG Guest House Dutse	50,810,000.00	70,000,000.00	19,190,000.00	19,190,000.00	
Renovation of Duplex House	4,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00	
Contribution for the Purchase of Hilux for Local Govt. Zonal Inspector	80,000,000.00	100,000,000.00	20,000,000.00	20,000,000.00	
Purchase of Hisba Vehicle Motor	80,000,000.00	100,000,000.00	20,000,000.00	20,000,000.00	
Tractor Loan Repayment	53,201,898.46	86,470,000.00	33,268,101.54	33,268,101.54	
SUB-TOTAL	354,035,271.86	523,470,000.00	0.00	169,434,728.14	
ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023	
Erosion Control at Kaugama (Across the Local Govt)	20,283,200.00	50,000,000.00	29,716,800.00	29,716,800.00	
Road Side tree Planting	4,900,000.00	10,000,000.00	5,100,000.00	5,100,000.00	
Rehabilitation of HT Line along Turmi to Kuka kwance and Yalo to Sharkawa	0.00	70,492,198.00	70,492,198.00	70,492,198.00	
Typhe Grass Clearance	1,664,774.20	5,000,000.00	3,335,225.80	3,335,225.80	
SUB-TOTAL	26,847,974.20	135,492,198.00	0.00	108,644,223.80	
SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023	
Renovation of Hadin Jumu'at Mosque	0.00	35,000,000.00	35,000,000.00	35,000,000.00	
Renovation of Zaburan Friday Mosque	0.00	45,000,000.00	45,000,000.00	45,000,000.00	
Women Youth Empowerment (Palliative)	34,831,185.50	50,000,000.00	15,168,814.50	15,168,814.50	
Social Securities Intervention Programme	26,500,000.00	40,000,000.00	13,500,000.00	13,500,000.00	
Purchae of Agrochemicals	10,000,000.00	35,000,000.00	25,000,000.00	25,000,000.00	
Purchae of 40No. Water pump generator as support to farmers	35,458,234.00	52,955,484.38	17,497,250.38	17,497,250.38	
Purchase/Repairs of School Furniture	10,000,000.00	35,000,000.00	25,000,000.00	25,000,000.00	
Purchase of Hospital Equipment	15,791,967.56	40,000,000.00	24,208,032.44	24,208,032.44	
Renovation of Women Centre	5,948,475.56	15,000,000.00	9,051,524.44	9,051,524.44	
Contribution to Community Development Project	60,686,981.95	75,712,146.00	15,025,164.05	15,025,164.05	
Women Economic Employment (Govt Breeding)	5,418,000.00	20,000,000.00	14,582,000.00	14,582,000.00	
Purchase of Grains	30,153,707.00	40,000,000.00	9,846,293.00	9,846,293.00	
Purchase of Hand Pump Materials	32,609,622.50	50,000,000.00	17,390,377.50	17,390,377.50	
Purchase of Submasible and Accessories	20,645,000.00	40,000,000.00	19,355,000.00	19,355,000.00	
SUB-TOTAL	288,043,174.07	573,667,630.38	285,624,456.31	285,624,456.31	
GRAND TOTAL	668,926,420.13	1,232,629,828.38	563,703,408.25	563,703,408.25	



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	37,094,315.54	50,000,000.00	12,905,684.46	27,260,145.55
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	37,144,325.54	50,000,000.00		27,260,145.55
	2% Sule Lamido University Kafin Hausa	72,451,559.30	30,000,000.00	(42,451,559.30)	59,593,466.00
	Contribution to State & LG Joint Projects & Programmes	331,000,000.00	150,000,000.00	(181,000,000.00)	314,119,212.00
	5% EMIRATE	182,450,437.40	100,000,000.00	(82,450,437.40)	123,745,248.62
	RETIREMENT BENEFIT	31,258,020.48			
	MINISTRY FOR LOCAL GOVT (STABILIZATION)	277,735,112.12	200,000,000.00		
	TOTAL	969,133,770.38	580,000,000.00	(292,996,312.24)	551,978,217.72

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	153,938,150.81	90,000,000.00	(63,938,150.81)	116,318,989.00
	Ministry for Water Resources (Water Facilities)	162,692,703.96	100,000,000.00	(62,692,703.96)	136,536,265.55
	Directorate of Special Services (Vigilante, Hisbah & Disable)	17,918,666.66	10,000,000.00	(7,918,666.66)	13,622,666.00
	Directorate of Salary and Pension Administration	6,270,000.00	60,000,000.00	53,730,000.00	31,258,032.48
	TOTAL	340,819,521.43	260,000,000.00	(80,819,521.43)	297,735,953.03



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

PURCHASE, CONSTRUCTION/REHABILITATION OF PPE			
ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
Construction of 5 Daily Prayer mosque Chunguluski	8,841,743.90	60,000,000.00	51,158,256.10
construction of Friday prayer mosque at Walai	3,000,000.00		(3,000,000.00)
Purchase of 10No utility Motorcycle	20,346,875.00	8,235,000.00	(12,111,875.00)
Purchase of Furniture	4,058,710.49	3,000,000.00	(1,058,710.49)
Contribution to Community programs (Palliative)	0.00	10,000,000.00	10,000,000.00
Construction of Five daily prayer mosques at Chinguliske, Walai, Gareru, Barbawa, Kotu, Kukuri, Gama Chasko and Daba, Kankanba, Ja'e Malamawa , Chinguliski, Garin lasan, Girbobo, Baye Fulani ongoing	0.00	8,000,000.00	8,000,000.00
Purchase of 3No. Toyota Corolla (For Vice chairman, Speaker and Secretary)	0.00	8,000,000.00	8,000,000.00
Purchase of Furniture to the Primary Health Care Complex	0.00	3,000,000.00	3,000,000.00
Purchase of 1No. Utility Vehicle (Camry) for the office of the chairman	0.00	30,000,000.00	30,000,000.00
Purchase of 2No. Hilux	0.00	106,393,395.00	106,393,395.00
Purchase of Equipment to the Women and Rehabilitation Centre	0.00	10,000,000.00	10,000,000.00
Purchase of Houses for the use of Local Government Staff (1 block of Houses)	0.00	12,000,000.00	12,000,000.00
Wall fencing of Local Government Staff House	0.00	5,000,000.00	5,000,000.00
Purchase of Furniture for Local Govt. Staff Quarters	0.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture	0.00	5,000,000.00	5,000,000.00
Construction of District Heads Houses at Dakayyawa, Marke and Yalo Phase 1	0.00	45,000,000.00	45,000,000.00
Wall fencing of NYSC lodge at Kaugama	0.00	5,000,000.00	5,000,000.00
Construction of well fencing at LEA Secretariat	0.00	20,000,000.00	20,000,000.00
Construction of Town gate at Kaugama town North and South	0.00	9,818,997.00	9,818,997.00
Construction of Midwives Quarters at Marke, Arbus and Ja'e	0.00	50,000,000.00	50,000,000.00
SUB TOTAL	36,247,329.39	401,447,392.00	365,200,062.61
ECONOMIC SECTOR			
Construction of Gate at Kaugama North and South	34,056,902.50	9,818,997.00	(24,237,905.50)
Construction of Midwife Quarters at Marke, Bindi/Rakinata	105,000,000.00	50,000,000.00	(55,000,000.00)
Provision of Solar Street Light at Bindi/Rakinata	16,875,963.64	25,000,000.00	8,124,036.36
Electrification project at Taura yamma and Gabas	4,310,000.00	20,000,000.00	15,690,000.00
Provision of Street solar Light at Maina Bindi, Rakwata, Yada, Kota, Malan Isah, Sarkin Isah, Kankamba, Kantamari, Garin Haru, Dingare, Daneri, Gakori, Garin Bagudu, Ubbah, Askandu and Dusare	0.00	25,000,000.00	25,000,000.00
Electrification Project at Musaran, Gakori, Gunduga, Kataudawa, Bultuwa, Dallari, Darmomowa, Dakayyawa, Kanya and Manda	0.00	175,000,000.00	175,000,000.00
Construction of 2No. Market stalls at Albashi/Ubba and Kaugama Market	0.00	30,000,000.00	30,000,000.00
Construction of 2No. Hand pumps at Each Ward	0.00	20,000,000.00	20,000,000.00
Construction of complete solar water scheme at Zingaran, Sarkilash , Yelleman Tijjanai and Ubbah (Ongoing)	0.00	15,000,000.00	15,000,000.00
Construction of Solar water scheme at Daneri, Hadi, Garin Babale, Kwandiga, Gamacasko, and Musaran Fulani	0.00	20,000,000.00	20,000,000.00
Conversion of 11No. Hand pumps to solar, 1 No per each ward	0.00	20,000,000.00	20,000,000.00
Construction of Complete Solar water scheme at Kaugama and Kota (Sure -P)	0.00	1,000,000.00	1,000,000.00
Construction of Complete Solar Water Scheme 1No. Each Across the 11 Political ward	0.00	20,000,000.00	20,000,000.00
Construction of Drainage and Culvert at Kwandiga, Marke, Girbobo, Yalleman, Hadin, Zaburan, Yalo to Masama Road Dingare, Arbus and Maina Bindi. Ongoing	0.00	15,724,749.00	15,724,749.00
		2,000,000.00	2,000,000.00
			0.00



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

SOCIAL SECTOR			0.00
Construction of 2No of Hand pump at each ward	7,118,032.20		(7,118,032.20)
Construction of Complete Solar Water Scheme at Zingarín	13,030,000.00	15,000,000.00	1,970,000.00
Construction of Solar water scheme at Daneri and Hadin	18,020,905.00		(18,020,905.00)
Construction of Complete Solar Water Scheme at Kaugama and kito	17,810,000.00		(17,810,000.00)
Construction of Complete solar water scheme 1 each 11 ward	13,811,250.00		(13,811,250.00)
Construction of Drainage and Culvert at Kwandiga and Marke	49,646,243.40		(49,646,243.40)
Refuse Dumping Centre at Kaugama and Dakayyawa	10,000,000.00		(10,000,000.00)
Construction of Dispensary Health clinic at Sarkin Isah Village	14,404,875.56	7,000,000.00	(7,404,875.56)
Construction of Islamiyya school at Manda mai Taya, Cingulasken Arewa, Idon zakara, Daneri, Kwandiga, Dalarin lungu, Garin Bagudu and Bayin Tudú (Phase 1)		4,300,000.00	4,300,000.00
Construction of Islamiyya schools at Dusare, Girbobo, Idon Zakara and Dalarin Kwalta (Ongoing)		7,672,304.00	7,672,304.00
Construction of Primary School at Garin Bagudu (Sure-P)		2,000,000.00	2,000,000.00
SUB TOTAL	143,841,306.16	35,972,304.00	(107,869,002.16)
GRAND TOTAL	340,331,501.69	885,963,442.00	545,631,940.31

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	16,538,284.82
	CURRENT YEAR ADVANCE	16,492,896.82
	MARGINS	45,388.00

13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	52,716,599.34
	PREVIOUS YEAR NCL	25,517,609.37
	MARGINS	27,198,989.97



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

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	15,580,914.84	189,263.66
	OVERHEAD ACCOUNT	1,505,516.17	6,782,481.07
	SALARY ACCOUNT	1,209,510.12	2,309,883.26
	PROJECT ACCOUNT		
	LOAN ACCOUNT		
	OTHERS ACCOUNT	2,580,989.27	50,302.03
	TOTAL	20,876,930.40	9,331,930.02
15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	10,580,016.82	10,625,404.82
	OTHER ADVANCE	5,912,880.00	5,912,880.00
	TOTAL	16,492,896.82	16,538,284.82



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

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)	206,122,448.98	889,677,363.27	4,090,477.78	1,130,612.50	13,134,040.50	19,250,000.00	1,133,404,943.03
	DATE OF ASSETS REVALUATION 31/12/2024	0.00						0.00
	DEPRECIATION CHARGE FOR THE YEAR	4,122,448.98	17,793,547.27	409,047.78	226,122.50	876,040.50	3,850,000.00	27,277,207.03
	ACCUMULATED DEPRECIATION 31/12/24	0.00						0.00
	NET BOOK VALUE AS AT 31/12/2024	202,000,000.00	871,883,816.00	3,681,430.00	904,490.00	12,258,000.00	15,400,000.00	1,106,127,736.00

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	0.00	
	8% CPS	0.00	
	MHWUN	0.00	
	PARTY CONTR.	0.00	
	RET.MONEY	3,266,474.20	
	GOVT TAX	32,144,153.69	5,815,277.10
	7.5% VAT	17,305,971.45	19,702,332.27
	TOTAL	52,716,599.34	25,517,609.37

18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE		
	5%WHT		5,815,277.10
	7.5% VAT		19,702,332.27
	OTHERS	0.00	
	TOTAL	0.00	25,517,609.37



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

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	1,133,404,943.03	0.00	(340,331,501.69)	793,073,441.34
	FOREING EXCHANGE TRANSLATION RESERVE	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	1,133,404,943.03	0.00	(340,331,501.69)	793,073,441.34

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	352,605.47	9,331,920.02
	SURPLUS/DEFICIT FOR THE YEAR	297,354,917.07	886,519,920.20
	ADJUSTMENT DURING THE YEAR	0.00	
	BALANCE C/F	297,707,522.54	895,851,840.22



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

KAUGAMA 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 = D/A*100
PREVENTIVE	77,315,621.33	69,696,132.00	0.00	69,696,132.00	(7,619,489.33)	110.93
CURATIVE	717,955,010.88	786,100,668.00	0.00	786,100,668.00	68,145,657.12	91.33
RURAL WATER SUPPLY	0.00	0.00	0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	795,270,632.21	855,796,800.00	0.00	855,796,800.00	60,526,167.79	92.93
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
PREVENTIVE	3,120,000.00	5,000,000.00	0.00	5,000,000.00	1,880,000.00	
CURATIVE	6,410,000.00	0.00	0.00	0.00	(6,410,000.00)	
RURAL WATER SUPPLY	0.00	7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	9,530,000.00	12,157,880.00	0.00	12,157,880.00	2,627,880.00	78.39
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
PREVENTIVE	72,451,559.30	50,000,000.00	15,000,000.00	65,000,000.00	(7,451,559.30)	
CURATIVE	0.00	0.00	0.00	0.00	0.00	
RURAL WATER SUPPLY	0.00	29,972,304.00	0.00	29,972,304.00	29,972,304.00	0.00
SUB TOTAL EXPENDITURE	72,451,559.30	79,972,304.00	15,000,000.00	94,972,304.00	22,520,744.70	76.29
GRAND TOTAL	877,252,191.51	947,926,984.00	15,000,000.00	962,926,984.00	85,674,792.49	91.10

KAUGAMA LEA 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 = D/A*100
NON-TEACHING	91,303,937.44	62,602,828.00	0.00	62,602,828.00	(28,701,109.44)	145.85
TEACHING	166,056,342.70	99,454,222.00	0.00	99,454,222.00	(66,602,120.70)	166.97
ADULT EDUCATION	6,620,475.00	6,295,893.00	0.00	6,295,893.00	(324,582.00)	105.16
SUB TOTAL EXPENDITURE	263,980,755.14	168,352,943.00	0.00	168,352,943.00	(95,627,812.14)	156.80
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
NON-TEACHING	12,095,000.00	17,000,000.00	0.00	17,000,000.00	4,905,000.00	71.15
TEACHING	23,539,000.00	33,000,000.00	41,000,000.00	74,000,000.00	50,461,000.00	31.81
ADULT EDUCATION	2,813,880.48	104,000,000.00	130,000,000.00	234,000,000.00	231,186,119.52	1.20
SUB TOTAL EXPENDITURE	38,447,880.48	154,000,000.00	171,000,000.00	325,000,000.00	286,552,119.52	11.83
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
NON-TEACHING	52,253,318.26	86,086,487.00	110,000,000.00	196,086,487.00	143,833,168.74	26.65
TEACHING	123,044,809.70	251,831,600.00	49,000,000.00	300,831,600.00	177,786,790.30	40.90
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	175,298,127.96	337,918,087.00	159,000,000.00	496,918,087.00	321,619,959.04	35.28
GRAND TOTAL	477,726,763.58	660,271,030.00	330,000,000.00	990,271,030.00	512,544,266.42	48.24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

The Financial Statements of Kaugama 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.

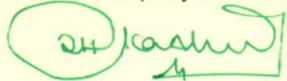
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. GOVERNMENT SHARE OF FAAC STATUTORY REVENUE

Kaugama Local Government Council have received the total sum of One Billion Eight Hundred and Fifty Five Million Seven Hundred and Two Thousand Two Hundred and Eighty Two Naira Ninety kobo (1, 855,702,282.90) as government share of FAAC (statutory revenue) from the federation account this representation 187.39% of the budget amount of Nine Hundred and Ninety Million Two Hundred and Seventy Six Thousand Three Hundred and Sixty Five Naira Only (990,276,365.00)

2. GOVERNMENT SHARE OF VAT

The total sum of Two Billion Fifty Five Million Three Hundred and Seventy Two Thousand Six Hundred and Forty One Naira Three kobo (2,055,372,641.03) was receive of Kaugama local government as vat share from the federation account during the year in question (31st December 2024) which represent 158.1% of the budget amount of One Billion Three Hundred Naira (1,300,000,000).

3. NON TAX REVENUE

the councils of Kaugama Local Government was in receipt of Twenty Three Million Six Hundred and Ninety Six Hundred Seven Hundred and Ninety Eight Naira Two kobo (23,696,798.02) as non tax revenue from various commercial undertakings which represents 155.9% of the total budgeted amount of fifteen Million Two Hundred Thousand Naira (15,200,00.00)

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The total sum of One Hundred and Twenty Six Million Six Hundred and twelve Thousand Three Hundred and Eighty One Thousand Sixty kobo (126,612,381.60) was recovered by Kaugama local government during the year 31st December 2024 from the state independent revenue and stabilization account from the ministry for local government which represent 6330.61% of the budgeted sum of Two Million Naira (2,000,000.00).

5. BANK RECONCILIATION STATEMENT

All the operating account of local government have been properly recovered as at 31st December 2024

6. BUDGET PERFORMANCE

The overall budget performance of Kaugama as at December 31st December 2024 are hereby item is in the summary table below:

KAUGAMA LOCAL GOVERNMENT COUNCIL REVENUE AND EXPENDITURE SUMMARY TABLE				
DESCRIPTION	BUDGET	ACTUAL	VARIANCE	PERCENTAGE
Government share of statutory revenue	990,276,365	1,855,702,282.9	(865,425,917.90)0	187.39%
Government share of VAT	1,300,000,000.00	2,055,372,641.03	(755,372,641.03)	158.10%
Tax revenue		50,000.00	(50,000.000)	
Non Tax revenue	15,200,000.00	23,696,798.02	(8,496,798.02)	155.90%
Transfer from other local government	2,000,000.00	126,612,381.60	(124,612,798.02)	6330.61%
TOTAL REVENUE	2,307,476,365.00	4,061,434,103.55	(1,753,957,738.55)	176.16%
Expenditure				
Recurrent Expenditure	1,200,782,439.00	3,736,801,979.45	(2,536,019,540.45)	311.20%
Capital Expenditure	1,200,782,439.00	340,331,501.69	(860,450,937.31)	283.42%
Total Expenditure	2,401,564,878.00	4,077,133,481.14	(1,675,568,603.14)	169.77%



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

1. TOTAL REVENUE

The above table revenue analysis indicate that the total sum of Four Billion Sixty One Million Four Hundred and Thirty Four Thousand One Hundred and Three Fifty Five kobo (N4,061,434,103.55) was received by Kaugama Local government through the year 2024. This represent of 176.16% of the total budged amount of 2,307,476,365

2. RECURRENT EXPENDITURE

Kaugama Local Government has expedient the total sum of Three Billion, Seven Hundred and Thirty Six Million, Eight Hundred and One Thousand, Nine Hundred and Seventy Nine Naira, Fourty Five kobo (3,736,801,979.45) which represent 311.20% of the total budget amount of (N1,200,782,439.00)

3. CAPITAL OF EXPENDITURE

The total sum of 340,331,501.69 was expanded on capital expenditure during the year 2024 fiscal year hereby representing 283.82% of the budged sum of (N1,200,782,439.00)

4. RECOMMENDATION

- a. The local should device more ways of generating more revenue to improving its working capital for executing more development activity.
- c. The local government try to reduce the level of recurrent expenditure activities and skip to the capital project in order to improve the wellbeing of its communities.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST December, 2024**

1. The local Government Councils Received complete allocations from the Federation Account through State local Government Joint Allocation Account (SLJAAC)
2. The Local Government kept books of accounts and Fixed Asset Register with exception of Investment Register.
3. The relevant books of account were adequately kept.
4. Each and every department of Kaugama 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 Eighty Million Six Hundred and Seventy Six Thousand Two Hundred and Twenty Naira Ninety Six Kobo {N180,676,220.96} was issued to Jahun Local Government Council where the sum of One Hundred and Seventy Five Million Seven Hundred and Nineteen Thousand Two Hundred and Fifty Three Naira Twenty Nine Kobo (N175,719,253.29) were resolved and verified leaving the Sum of Four Million Nine Hundred and Fifty Six Thousand Nine Hundred Sixty Seven Naira Sixty Seven Kobo(4,956,967.67) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/MMZO/KGM/LQ.1/24	Un Presented Payment Vouchers	5,680,000.00	5,680,000.00	0.00
2	ALG/AUD/MMZO/KGM/LQ.2/24	Irregular Payment Vouchers	9,270,000.00	9,270,000.00	0.00
3	ALG/AUD/MMZO/KGM/LQ.3/24	Un Remitted Government Tax	17,817,776.07	17,817,776.07	0.00
4	ALG/AUD/MMZO/KGM/LQ.4/24	Payment Service Not Rendered	8,410,000.00	8,410,000.00	0.00
5	ALG/AUD/MMZO/KGM/LQ.5/24	Irregular Payment Vouchers	50,256,658.00	50,256,658.00	0.00
6	ALG/AUD/MMZO/KGM/LQ.6/24	Un Presented Payment Vouches	10,587,549.20	5,630,581.33	4,956,967.67
7	ALG/AUD/MMZO/KGM/LQ.7/24	Services yet to be Rendered	5,430,000.00	5,430,000.00	0.00
8	ALG/AUD/MMZO/KGM/LQ.8/24	Un Presented Payment Vouchers	44,650,559.99	44,650,559.99	0.00
9	ALG/AUD/MMZO/KGM/LQ.9/24	Irregular Expenditure	5,277,000.00	5,277,000.00	0.00
10	ALG/AUD/MMZO/KGM/LQ.10/24	Un Accounted Expenditure	12,664,662.50	12,664,662.50	0.00
11	ALG/AUD/MMZO/KGM/LQ.11/24	Payment to Third Party	10,632,275.20	10,632,275.20	0.00
	TOTAL		180,676,220.96	175,719,253.29	4,956,967.67

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kaugama Local Government staff and local Education Authorities. To this effect, a number of Twenty Three [23] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Thirty Three Million, Nine Hundred and Ten Thousand, Forty Two Naira N33,910,042.00.

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 Sixteen [16] numbers of staff retired and deceased owed Kaugama Local Government Council, the sum of Two Million, Eighty Three Thousand, Three Hundred and Seventeen Naira N2,083,317.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. <u>ALG/MMR/ZO/MMR/LQ.11/024</u>	Audit Form 1
The, Chairman,	Station: <u>Malam Madori</u>
Kaugama Local Government	Pv. No.: <u>CC</u> Date: <u>CC</u>
	Head: <u>CC</u> Sub Head: <u>CC</u>
	Amount N: <u>CC</u>
	Payee: <u>12,664,622:50</u>
	Nature of Payment: <u>Various</u>
	Date: <u>Various</u>

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**
Sign: [Signature] Date: 9/4/25
RECEIVED

AUDIT QUERY

Handwritten notes: DCA, Pls treat as outstanding, AG 9/4/25

UN-ACCOUNTED EXPENDITURE FROM CASH BOOK
OCTOBER - DECEMBER, 2024

Payment amounting to N12,664,622:50 was observed made and recorded by Pencil in the Cashbook as per attached schedule details refer, this is contrary to the provision of Financial Memoranda Chapter 14.3 and 14.29.

In view of the above, therefore you are required to produce a Satisfactory / Authorized evidence for effecting the above expenditure or else refund the amount involve into Local Government Account and furnish this office with copy of recovery details for re-examination and verification.

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

[Signature]
Ashiru Umar
Zonal Director Audit
M/Madori Zone

Handwritten notes: DCA, refer the DCA, AG 9/4/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. <u>ALG/MMR/ZO/MMR/LQ. 10/024</u>		Audit Form 1	
The, <u>Chairman,</u>		Station: <u>Malam Madori</u>	
<u>Kaugama</u> <i>Local Government</i>		Pv. No.: <u>CC</u> Date: <u>CC</u>	
		Head <u>CC</u> Sub Head: <u>CC</u>	
		Amount N: <u> </u>	
		Payee: <u>5,277,000:00</u>	
		Nature of Payment: <u>Various</u>	
		Date: <u>Various</u>	

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: [Signature] Date: 9/4/25

RECEIVED

DCA
Pls Deal
[Signature]
AUDIT QUERY

AG 9/4/25

IRREGULAR EXPENDITURE OCTOBER - DECEMBER, 2024

Payment amounting to N5,277,000:00 was observed made to various Payees schedule attached refers to which the vouchers were not fully supported with relevant document to justify the payment this act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5.

In view of the above, therefore let the concerned officers be ask to produce and attach the required supporting document or else refund the amount involve back to Treasury and inform this office for further Inspection.

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

[Signature]
Ashiru Umar
Zonal Director Audit
M/Madori Zone

Isaiah
Reva a bnu xact.
[Signature]
DCA
9/4/25



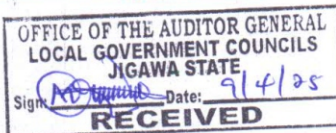
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kaugama Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMR/ZO/MMR/LQ 9/024

The, Chairman,
Kaugama Local Government



Audit Form 1

Station:

Pv. No.: Kaugama

Head CC Sub Head CC

Amount N: CC CC

Payee: 44,650,559:99

Nature of Payment: Various
Various

Date:

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS
OCTOBER - DECEMBER, 2024

Payment worth N44,650,559:99 was observed made without Supporting Payment Vouchers refer to the attached schedule for guidance, this act contradict the provision of Financial Memoranda Chapter 14.3.

You are therefore, required to produce the vouchers or else refund the amount involve into Local Government Account and furnish this office with copy of recovery details for examination.

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

Ashiru Umar
Zonal Director Audit
M/Madori Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kaugama 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/MMZ0/KGM/Le8/2024 ^{LP 7}
The, Chairman
Kaugama Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 3/2/25
RECEIVED

Audit Form I
Station: Kaugama
Pr. No.: CC Date: July- Sept-2024
Head: CC Sub Head: CC
Amount N: 5,430,000.00
Payee: Sundry Person
Nature of Payment: Services yet to be rendered
Date: 28-Dec-2024

AUDIT QUERY

Services yet to be rendered July- September 2024

The sum of five million, four hundred and thirty thousand naira only (N 5, 430,000) has been paid during the period under review. Refer to the schedule attached for details of the expenditures.

During our routine audit inspection and physical verification, we observed that; these service are yet to be rendered to the local government council and this act of payment without services been rendered is a violation of the provision in chapter 17.23 as contained in the financial memoranda.

In-view of the above, we recommended that; the concerned officer should be ask to clarify or else render the whole services to the local government councils and immediately inform our office for re-verification.

This is copied to the Auditor General local government councils, Jigawa state and zonal audit director mallam madori zone for their information, guidance and necessary action.

Ashiru umar

[Signature]

Zonal audit director

Mallam madori zone

DCA
Pls treat
[Signature] AG 12/2/25
DATA
mpa above & tuesp
12/2/25



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



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

Local Query No. <u>ALG/AUD/MMZ0/KGM/LQ7/2024</u>		Audit Form 1	
The, <u>Chairman</u>		Station: <u>Kaugama</u>	
<u>Kaugama</u> Local Government		Pv. No.: <u>CC</u> Date: <u>July- Sept-2024</u>	
		Head <u>CC</u> Sub Head: <u>CC</u>	
		Amount N: <u>10,587,549.20</u>	
		Payee: <u>Sundry Person</u>	
		Nature of Payment: <u>Unpresented Payment Vouchers</u>	
		Date: <u>28-Dec-2024</u>	

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Signature: [Signature] Date: 3/2/25
RECEIVED

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS JULY-SEPTEMBER 2024

We observed during the period under review that; your local government council spent sum of ten million, five hundred and eighty seven thousand five hundred and forty nine naira twenty kobo only. (N 10, 587, 549.20) for some goods procured and services rendered to the local government, refer to attached schedule 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 the provision contained in the financial memoranda chapter 14.3 which state that; "each payment must be supported by a properly authorized payment vouchers."

In-view of the above, we recommend that such payment should be avoided in the future, so as to give room for the detection of fraudulent act or any other form of misappropriation of fund.

However, payment vouchers should be raise to cover the whole amount expended or otherwise the whole sum quoted should be refunded by the concerned authority and immediately inform our office for re-examination and 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, guidance and necessary action.

[Signature]
Ashiru umar
Zonal audit director
Mallam madori zone

SCA
Ms. Inat
[Signature] AG 12/2/25
[Signature]
[Signature]



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



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

Local Query No. _____		Audit Form 1	
Chairman		Station: _____	
The, _____		Kaugama	
Kaugama		Pv. No.: _____	
Local Government		CC _____	
		Date: July- Sept-2024	
		CC _____	
		Head _____	
		Sub Head: _____	
		50,256,658.00	
		Amount N: _____	
		Sundry Person	
		Payee: _____	
		Nature of Payment: _____	
		Irregular Payment	
		Date: _____	
		28-Dec-2024	

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: _____ Date: 3/2/25

RECEIVED

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS JULY-SEPTEMBER 2024

Expenditure worth fifty million, two hundred and fifty six thousand, six hundred and fifty eight naira only (N 50,256,658) has been incurred during the period under review for some procurement and various services rendered by the local government council. Refer to schedule attached for details.

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

In-view of the above therefore, we are urging the local government council to ask the concerned authority to rectify and support all the affected payment vouchers and immediately inform our office for re-verification and 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, guidance and necessary action.

Ashiru umar

Zonal audit director

Mallam madori zone

DCA
Pis Deal
[Signature] AG 12/2/25
[Signature]
[Signature] 12/2/25

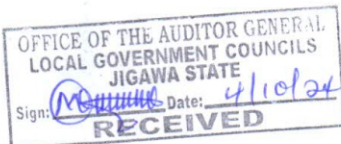


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kaugama Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MZO/KGM/LQ4/2024
The, CHAIRMAN
KAUGAMA Local Government



Dea
Pis Deal
AG 5/10/24
AUDIT QUERY

Audit Form 1

Station: KAUGAMA
Pr. No.: C Date: C
Head C Sub Head: C
Amount N: 8,410,000.00
Payee: VARIOUS
Nature of Payment: VARIOUS
Date: _____

PAYMENT FOR SERVICE NOT RENDERED JAN-JUNE 024

During our examination and verification of payment vouchers we observed that the sum of (₦8,410,000.00) was paid to various payees without rendering any services.

This contradict the provision of financial memorandum which state that all payment should be made for the services rendered.

In view of the above the payees should be ask to refund the amount involved to treasury and furnish this office with copy of recovery details for further inspection.

The same is copied to the Auditor General Local Government Audit and Zonal Director Audit Malamadori Zone for information and necessary Action.

Muhammad Bulama
Area Auditor
Kaugama Local Gov.

Dea
above & free
2/10/24



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MZO/KGM/LQ3/2024

The, CHAIRMAN

KAUGAMA Local Government



Audit Form 1

Station: KAUGAMA

Pv. No.: C Date: C

Head: C Sub Head: C

Amount N: 17,817,556.00

Payee: VARIOUS

Nature of Payment: VARIOUS

Date: 5/10/24

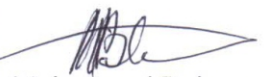
AUDIT QUERY

UN REMITTED GOVT TAX JAN-JUNE 024

It was observed while examine payment contract payment vouchers that the sum (N17,817,556.07) were deducted from the payment made to the contract awarded as Govt Tax, further Verification revealed that deducted amount were remitted to the appropriate Tax Authorities.

In view of the above you are required to make and instant remittance to the appropriate bodies and reply this query with copy of remitter for further inspection.

This is copied to the Auditor General Local Govt Audit and Zonal Director Audit M/Madori zone for their informal and further necessary action.


Muhammad Bulama
Area Auditor
Kaugama Local Gov.



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



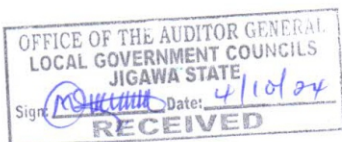
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No: ALG/MZO/KGM/LQ2/2024

The, CHAIRMAN

KAUGAMA

Local Government



Audit Form 1

Station: KAUGAMA

Pv. No.: C Date: C

Head: C Sub Head: C

Amount N: 9,270,000.00

Payee: VARIOUS

Nature of Payment: VARIOUS

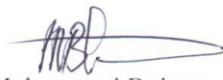
Date: 4/10/24

IRREGULAR PAYMENT VOUCHERS JAN-JUNE 2024

It was observed during our examination of payment vouchers that payment worth Nine Million Two Hundred and Seventy Thousand Naira (₦9,270,000.00) were made without the attachment of proper supporting documents to support such payment.

This action is contrary to the provision of financial memorandum chapter (14.3) the concern officers be ask to produce attach the required document otherwise refund back the amount involve to treasury and furnish this office with copy of recovery details.

The same is copied to the Auditor General Local Government Audit and Zonal Director Audit MaiamMadori Zone for information and necessary Action.


Muhammad Bulama

Area Auditor

Kaugama Local Govt



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



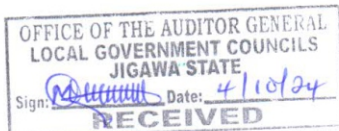
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No: ALG/MZO/KGM/LQ1/2024

The, CHAIRMAN

KAUGAMA

Local Government



DCA
Pls Deal
AG 9/10/24
AUDIT QUERY

Audit Form 1

Station: KAUGAMA

Pv. No.: C Date: C

Head C Sub Head: C

Amount N: 5,680,000.00

Payee: VARIOUS

Nature of Payment: VARIOUS

Date: 9/10/24

UN PRESENTED PAYMENT VOUCHER JAN-JUNE 2024

It was observed during our posting of payment vouchers against cash book that payment worth (₦5,680,000.00) were made without raising supporting payment vouchers to justify the payment.

This act is contrary to the provision of financial memorandum chapter (14.3) you are required to produce the payment voucher or else refund the amount involved to treasury and furnish this office with a copy of recovery details for our next action.

The same is copied to Auditor General Local Government Audit and Zonal Director Audit Malamadori Zone for information and necessary action.

Muhammad Bulama

Area Auditor

Kaugama Local Govt.

DCA
above a sheet
AG 9/10/24



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT

MALAM MADORI ZONE, JIGAWA STATE

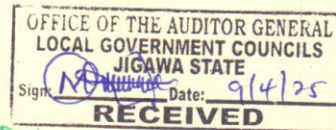
Our Ref: ALG/MMR/ZO/KGM/R.3/VOL.1/2024

Your Ref: _____

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

Date: _____

The Chairman,
Kaugama Local Government Council,
Jigawa State.



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

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

Internal Control: Internal Control System of the Local Government during the period under review was weak in which most of the payment vouchers did not pass through the Internal Audit Unit for Pre-Auditing before payment. This is contrary to provision of Financial Memoranda Chapter 40.

Cash Book: The Cash Book maintained within the period was verified and observed not casted and balanced also entries were not completed. There are a lot of un-accounted expenditure observed and put into Query No. ALG/MMR/ZO/KGMLG/LQ.11/024. This act violated the provision Financial Memoranda Chapter 5.1.

Un-Presented Payment Vouchers: Payment Vouchers to the tune of N44,650,559:99 was observed not presented during the discharged of our exercise which is contrary to the provision of Financial Memoranda Chapter 14.3 a Query No. ALG/MMR/ZO/KGMLG/LQ.9/024 has been raised to that effect.

Irregular Expenditures: Payment Vouchers to the tune of N65,491,412:05 were observed paid without the attachment of necessary supporting documents schedule of the affected payment vouchers was attached to the Query No. ALG/MMR/ZO/KGLG/LQ.10/024 were raised to that effect.

Internally Generated Revenue: The total sum of Twelve Million, Six Hundred and Seventy Six Thousand, Seven Hundred and Fifty Naira (N12,676,750:00) was observed accounted and lodge into Local Government Revenue Account within the period which is something to be commended compared with independent revenue allocated on 2024 Budget (N17,300,000:00).

Handwritten signature and text:
Treat as per above
AG 9/4/25



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



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

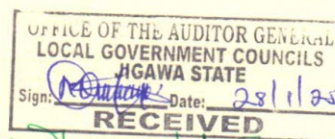
Our Ref: ALG/AUD/MMZO/INSP/6/V.I

Your Ref: _____

26/01/2025

Date: _____

The Chairman,
Kauga Local Government Council,
Jigawa State.



AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY - SEPTEMBER 2024

The accounting record maintained by your Local Government Council has been presented for Audit by the treasury department of your Local Government Council for the period above.

We have carried out an Audit routine checks on all the records presented and observed the followings irregularities and forwarded to you for information, action and early reply:-

1. **Internal Control System:** - The internal control system of your Local Government Council is fair, and therefore need significant improvement.
2. **The Main Cash Book:** - The main cash book maintained by the cashier of your respective Local Government Council has been observed posted to the period under review. However, the cash book was observed not casted, balanced and reconciled with the bank statement as at the time of compiling our report.
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. **Local Queries issued:** - We tendered the following queries to your Local Government Council and we anticipate your response within the minimum possible period possible:

i.	ALG/AUD/MMZO/KGM/LQ6/2024	-	N 50,256,658
ii.	ALG/AUD/MMZO/KGM/LQ7/2024	-	N 10,587,549.20
iii.	ALG/AUD/MMZO/KGM/LQ8/2024	-	N 5,430,000
7. **Project Inspection:** - We undertook physical verification of both Capital and Ecological fund projects across various locations in your Local Government Council. Refer to the attached appendix for details of the verified projects.

Handwritten notes:
ALG/AUD/MMZO/KGM/LQ6/2024
ALG/AUD/MMZO/KGM/LQ7/2024
ALG/AUD/MMZO/KGM/LQ8/2024
28/1/25



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

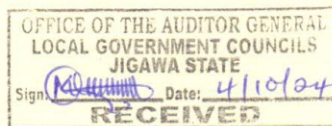
KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/MMR/ZO/KGM/R.I/2024 Ref:

R/Awwal, 16th 1446 AH

Date: Sept, 19th 2024 AD

The DAGS/Ag: Chairman,
Kaugama Local Government,
Jigawa State.



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

The Accounting Records available during our exercise were audited and pointed out the following observations were forwarded for your information, action and early reply.

INTERNAL CONTROL: Internal Control System of the Local Government under review is weak, which need to be enhanced of which many vouchers did not pass through the Internal Audit Unit for Pre-Auditing which is contrary to the Provision of Financial Memoranda Chapter 40.

CASH BOOK: Cash Book maintained within the period was verified and observed not casted and balance properly, you should re-visit your Cash Book and make an instant rectification.

UN-PRESENTED PAYMENT VOUCHERS: Payment Vouchers to the tune of N5,680,000.00 were observed not presented to us for the discharge of our Audit Exercise their schedule (draft) was submitted to Local Government Officials for them to produce and present them for action, to which up to the time of writing this report the PVs are yet to be produced Query No. ALG/AUD/MZO/KGM/LQ.1/024 issued to that effect.

IRREGULAR EXPENDITURES: Vouchers worth N9,270,000.00 was observed paid without the attachment of relevant documents to support the payment made to which their schedule was submitted to Local Government officials concerned for rectification, but up to this time yet to rectified Query since been raised and issued.



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

RESPONSE TO QUERIES



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



KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....

7th March, 2025

Date: _____

The Auditor General,
Local government Audit,
Dutse – Jigawa State.

RESPONSES TO AUDIT QUARRY NO. 8, 9, 10, 11 & 12

Reference to your letter No ALG/MMR/ZO/KGM/R3/VOL.I/2024 dated 4th Ramadan 1446AH which is equivalent to 4th March, 2025AD in which we received the instruction to verify and correct Our Payment Vouchers We are hereby, write to inform the Authority that the above said Quarries all necessary correction have made made.

1. Un presented Payment Vouchers LQ No.8 amounting to forty four million Six hundred and fifty thousand five hundred and fifty nine naira ninety nine kobo (44,650,559.99) only has been treated.
2. Irregular Payment Vouchers LQ No.9 amounting to five million two hundred and twenty seven thousand five hundred naira (5,227,000) only has been treated.
3. Un accounted expenditure LQ No.10 amounting to Twelve million Six hundred and Sixty four thousand Six hundred and Sixty Two naira fifty kobo (12,664,622.50) only has been treated.
4. Un remitted Taxes LQ No.11 amounting to four million two, ninety six thousand two hundred and forty naira and sixty two kobo (4,096,240.62) only has been treated.
5. Payment to third parties LQ No.12 amounting to Ten million Six hundred and Thirty Two thousand Two hundred and Seventy Five naira and Twenty Kobo (10,632,275.20) only has been treated.

The same copy has sent to Zonal Area Auditor MMR zone for information, record purposes

(ALH. USMAN MASAKI DAN SULE)
HON. CHAIRMAN.

please keep
copy
for



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



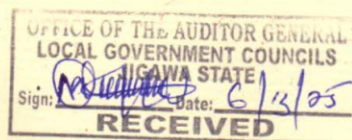
KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No. KGLG/FIW/4.1/1015

Date: 5/3/2025

The Auditor General,
Local Government Audit,
Dutse.



Sir,

RESPONSE TO AUDIT QUERIES JULY - SEPT 2024

Reference to your letter no ALG/AUD/MZO/KGM/LQN05-7 I hereby write to inform you that all the queries July - September has been answered as follows:-

1. ALG/MZO/KGM/LQN05 - irregular payment voucher ₦ 50,256,658.00. All the payment voucher for the above subject queries has been documented as you directed.
2. ALG/MZO/KGM/LQN06 - un-presented payment ₦ 10,587,549.20. All the un-presented payment vouchers has been presented as directed.
3. ALG/MZO/KGM/LQN07 - service not rendered ₦ 5,430,000. All the payment vouchers has been documented as directed.

Cc

Zonal Audit Malam madori Zone

Area Auditor Kaugama LGA

Thanks

DCA
Pls deal

(Signature) AG 6/13/25

Please see of ss pa above
(Signature) 6/13/25

(Signature)
Usman Masaki Dansule
Hon. Chairman Kaugama LGA



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



KAUGAMA LOCAL GOVERNMENT COUNCIL

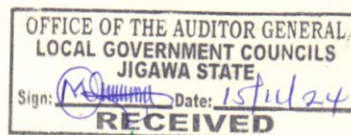
JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....

Date: _____

The Audit General
Local Government Audit
Dutse.
Sir



RESPONSE TO AUDIT QUERIES

Reference to your letter NO ALG\MZO\KGMLQ\NO1-4 I am here by write to inform you that all the queries have been answer

1. LQ NO.1 un presented payment voucher amounting to Five Million Six Hundred and Eighty Thousand Naira Only (N5, 680, 000) Has been presented and you may sent to come and verified.
2. LQ NO.2, irregular payment vouchers amounting to. Nine Million Two Hundred and Seventy Thousand Naira Only (N 9,270,000) has been treated accordingly.
3. LQ NO.3 Unremitted tax amounting to Seventeen Million Eight Hundred and Seventeen Thousand Five Hundred and Fifty Six Thousand and Seven Kobo Naira Only (N 17,817,556.07) has been treated accordingly
4. LQ NO.4 service not rendered amounting to Eight Million Four Hundred and Ten Thousand Naira Only (N 8,410,000) has been treated and I hope that you may send an officer to come and verified.

CC

Zonal Auditor Malam Madori Zone

Area Auditor Kaugama Local Government

Thanks

Your faithfully

USMAN MASAKI DANSULE

HON CHAIRMAN KAUGAMA

DCA -
have above & act accordingly
15/11/24