

YANKWASHI

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

YANKWASHI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2024 Annual Financial Statement
4	The Executive Chairman, Yankwashi Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Cash Flow Statement
8	Statement of Assets and Liabilities
9	Statement of Consolidated Revenue Fund
10	Statement of Capital Development Fund
11	Details of Notes to the Accounts
12	Audit Certification
13	Disclosures and General Observations
14	Report of the Auditor General on the Accounts of Yankwashi Local Government Council
15	Audit Queries and Response by Local Government Council



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



YANKWASHI LOCAL GOVERNMENT COUNCIL
KARKARNA, JIGAWA STATE NIGERIA

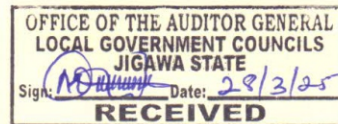
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P.M.B.5011
KAZAURE - NIGERIA

Ref. No. YKSLGC/FIN/VOL.1/45

Date: 27/03/2025

The Auditor General,
Jigawa State Local Government Audit.



Sir,

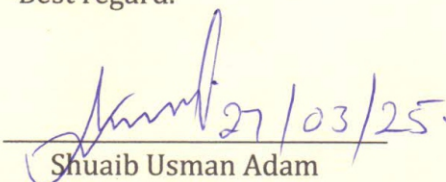
SUBMISSION OF THE YEAR 2024 ANNUAL ACCOUNT

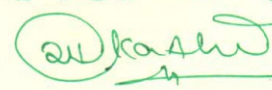
Reference to the letter NO. LG/AUD/ADM/LAA/15/S/VOL.11/79 date 2nd January, 2025.

I wish to write and forward the year 2024 Copies of Annual Account, in respect of this Local Government Council.

Find attached with the copies for perusal and further action please.

Best regard.


Shuaib Usman Adam
Hon. Chairman

DDSA
Pls treat as usual
 AG 28/3/25



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



HON. SHUAIB USMAN ADAM
EXECUTIVE CHAIRMAN
YANKWASHI LOCAL GOVERNMENT COUNCIL



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



YANKWASHI LOCAL GOVERNMENT COUNCIL
KARKARNA, JIGAWA STATE, NIGERIA

Incase of reply please quote

YKLG/ADM/FIN/VOL.II/029

Ref No:.....

P.M.B 5011

KAZAURE - NIGERIA

28th March, 2025

Date:.....

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY STATEMENTS

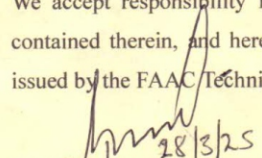
The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

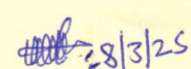
As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

These Financial Statements reflect the true and fair view of the Financial Position of Yankwashi Local Government as at 31st December 2024 and its operations for the period ended on that date.

We accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.


28/3/25
Hon. Shuaib Usman Adam
Executive Chairman


28/3/25
IDRIS IDRIS ADAM
TREASURER



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



YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

YANKWASHI LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,081,727,854.23	Government Share of FAAC (Statutory Revenue)	1	1,758,942,548.64	4,209,723,635.00	0.00	4,209,723,635.00	2,450,781,086.36
1,070,264,051.14	Government Share of VAT	2	1,907,737,262.48	1,250,000,000.00	0.00	1,250,000,000.00	(657,737,262.48)
0.00	Tax Revenue	3		0.00	0.00	0.00	0.00
16,838,842.21	Non Tax Revenue	4	18,264,988.00	31,390,000.00	0.00	31,390,000.00	13,125,012.00
74,579,483.88	Transfer from Other Government Entities	5	75,714,884.78	0.00	0.00	0.00	(75,714,884.78)
3,243,410,231.46	Total Revenue (a)		3,760,659,683.90	5,491,113,635.00	0.00	5,491,113,635.00	1,730,453,951.10
0.00	EXPENDITURE						
1,409,012,719.06	Salaries & Wages	6	984,486,417.34	1,047,220,256.00	0.00	1,047,220,256.00	62,733,838.66
88,775,492.24	Social Benefit	7	104,783,963.38	72,000,000.00	0.00	72,000,000.00	(32,783,963.38)
751,770,302.64	Overhead Cost	8	1,780,366,130.00	2,375,638,421.30	1,047,805,527.30	1,327,832,894.00	595,272,291.30
0.00	Other over Head Cost			0.00			0.00
427,501,226.93	Grants & Contributions	9	309,132,403.90	380,000,000.00	35,000,000.00	345,000,000.00	70,867,596.10
270,792,259.32	Transfer to other Govt Agencies	10	364,876,203.80	235,486,000.00		235,486,000.00	(129,390,203.80)
0.00	Depreciation		134,151,128.30	0.00		0.00	(134,151,128.30)
2,947,852,000.19	Total Expenditure (B)		3,677,796,246.72	4,110,344,677.30	1,082,805,527.30	3,027,539,150.00	432,548,430.58
295,558,231.27	Surplus/ (Deficits) for the period from operating activities C =(A-B)		82,863,437.18	4,110,344,677.30		2,463,574,485.00	1,297,905,520.52
0.00							
0.00	Gain/Loss on Disposal of Asset	0.00	0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures	0.00	0.00	0.00	0.00	0.00	0.00
0.00	Total Non Operating Revenue/(Expenses) (D)	0.00	0.00	0.00	0.00	0.00	0.00
0.00							
295,558,231.27	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		82,863,437.18	0.00	0.00	0.00	1,297,905,520.52
0.00	Minority Interest Share of Surplus/ (Deficits) (F)		0.00	0.00	0.00	0.00	0.00
295,558,231.27	Net Surplus/ (Deficits) for the period G=(E-F)		82,863,437.18	0.00	0.00	0.00	1,297,905,520.52

The accompanying notes form part of these statements

Handwritten signature and date: 28/3/25

IDRIS IDRIS ADAMU

Treasurer

Yankwashi Local Government, Jigawa State



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

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	65,032,270.00	0.00	55,933,363.31	0.00
Receivables	15	18,916,129.00	0.00	25,510,844.76	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	83,948,399.00	0.00	81,444,208.07
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	4,394,077,280.00	0.00	8,124,675,880.06	8,124,675,880.06
Intangible Assets					
Total Non Current Assets B			4,394,077,280.00	0.00	0.00
Total Assets C = A + B			4,478,025,679.00	0.00	8,206,120,088.13
LIABILITIES:-					
Current Liabilities					
Deposits	17	6,741,560.00	0.00	16,472,853.30	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	6,741,560.00	0.00	16,472,853.30
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	22,072,908.10	0.00	0.00	20,195,953.16
Total Non Current Liabilities E			22,072,908.10	0.00	
Total Liabilities F = D + E			28,814,468.10	0.00	36,668,806.46
			4,449,211,210.90	0.00	8,169,451,281.67
NET ASSETS/EQUITY					
Capital Grants				7,855,120,400.51	0.00
Reserves	19	4,356,918,553.83	0.00	314,330,881.16	0.00
Accumulated Surplus/(Deficits)	20	92,292,657.07	0.00	0.00	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		0.00	4,449,211,210.90	0.00	8,169,451,281.67

28/3/25

IDRIS IDRIS ADAMU

Treasurer

Yankwashi Local Government, Jigawa State



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

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
Descriptions	Notes	2024 N	2024 N	2,023.00 N	2,023.00 N
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)	1.00	1,758,942,548.64	0.00	2,081,727,854.23	1,950,000,000.00
Government Share of VAT	2.00	1,907,737,262.48	0.00	1,070,264,051.14	800,000,000.00
Taxes Revenue	3.00	0.00	0.00	0.00	2,750,000,000.00
Non Tax Revenue (Independent Revenue)	4.00	18,264,988.00	0.00	16,838,842.21	0.00
Transfer from Other Government Entities	5.00	75,714,884.78	0.00	74,579,483.88	200,000,000.00
Total Inflow from operating Activities (A)		3,760,659,683.90	3,760,659,683.90	3,243,410,231.46	0.00
<u>Outflows</u>					
Salaries & Wages	6.00	984,486,417.34	0.00	1,409,012,719.06	1,137,284,984.00
Social Benefits	7.00	104,783,963.38	0.00	88,775,492.24	0.00
Overhead Cost	8.00	791,748,548.49	0.00	751,770,302.64	909,023,880.00
Grants & Contributions	9.00	988,617,581.51	0.00	427,501,226.93	0.00
Other Over Head Cost		364,876,203.80	0.00	0.00	0.00
Transfer to other government Entities	10.00	309,132,403.90	0.00	270,792,259.32	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		3,543,645,118.42	3,543,645,118.42	2,947,852,000.19	2,046,308,864.00
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			217,014,565.48	295,558,231.27	0.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11.00	(171,309,854.47)		(269,555,479.55)	0.00
Net Cash Flow from Investing Activities		0.00	(171,309,854.47)		0.00
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12.00	605.00	0.00	12,563,210.15	0.00
Repayment of Borrowings (other non Current liabilities)	13.00	10,440,459.00	0.00	12,896,277.40	0.00
Distribution of Surplus/Dividends Paid				0.00	0.00
Net Cash Flow from Financing Activities		10,441,064.00	10,441,064.00	0.00	25,459,487.55
Net Cash Flow From All Activities		0.00	56,145,775.01	0.00	51,462,239.27
Cash & Its Equivalent as at 1st January, 2024		8,886,494.99	8,886,494.99	0.00	4,471,124.04
Cash & Its Equivalent as at 31st December, 2024		65,032,270.00	65,032,270.00	0.00	55,933,363.31
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance		82,863,437.18	0.00	0.00	295,558,231.27
Add Back Non-Cash Movement Items:			0.00	0.00	0.00
Depreciation		134,151,128.30	0.00	0.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	217,014,565.48	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		605.00	0.00	12,563,210.15	0.00
Net Movement in Payables		10,440,459.00	0.00	12,896,277.40	0.00
Net Cash Flow from Operating Activities		0.00	0.00	0.00	0.00
			10,441,064.00		25,459,487.55
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		0.00	0.00	0.00	0.00
Total Items Classified as Investing Activities		(171,309,854.47)	(171,309,854.47)	(269,555,479.55)	(269,555,479.55)
Net Cash Flow From All (Operating) Activities		0.00	56,145,775.01	0.00	51,462,239.27
Cash & it's Equivalent as at 1 January,2024		0.00	8,886,494.99	0.00	4,471,124.04
Cash & it's Equivalent as at 31 December,2024		0.00	65,032,270.00	0.00	55,933,363.31

The accompanying notes form part of these statements

[Signature] 28/3/25

IDRIS IDRIS ADAMU
Treasurer

Yankwashi Local Government, Jigawa State



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

YANKWASHI 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	4,528,228,408.30	0.00	9,429,219.89	4,537,657,628.19
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	4,528,228,408.30	0.00	9,429,219.89	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	82,863,437.18	82,863,437.18
Balance at 31December 2023	4,528,228,408.30	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(171,309,854.47)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	4,356,918,553.83	0.00	92,292,657.07	4,449,211,210.90

The accompanying notes form part of these statements



IDRIS IDRIS ADAMU

Treasurer

Yankwashi Local Government, Jigawa State



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

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGETED 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						
2,081,727,854.23	Government Share of FAAC (Statutory Revenue)	1.00	1,758,942,548.64	4,209,723,635.00	0.00	4,209,723,635.00	2,450,781,086.36
1,070,264,051.14	Government Share of VAT	2.00	1,907,737,262.48	1,250,000,000.00	0.00	1,250,000,000.00	(657,737,262.48)
0.00	Tax Revenue	3.00		0.00	0.00	0.00	0.00
16,838,842.21	Non Tax Revenue	4.00	18,264,988.00	31,390,000.00	0.00	31,390,000.00	13,125,012.00
74,579,483.88	Transfer from Other Government Entities	5.00	75,714,884.78	0.00	0.00	0.00	(75,714,884.78)
3,243,410,231.46	Total Revenue (a)		3,760,659,683.90	5,491,113,635.00	0.00	5,491,113,635.00	1,730,453,951.10
	EXPENDITURE						
1,409,012,719.06	Salaries & Wages	6.00	984,486,417.34	0.00	0.00	1,047,220,256.00	(984,486,417.34)
88,775,492.24	Social Benefit	7.00	104,783,963.38	0.00	0.00	72,000,000.00	(104,783,963.38)
751,770,302.64	Overhead Cost	8.00	1,780,366,130.00	0.00	1,047,805,527.30	1,327,832,894.00	(1,780,366,130.00)
0.00	Other over Head Cost			0.00			0.00
427,501,226.93	Grants & Contributions	9.00	309,132,403.90	0.00	35,000,000.00	235,486,000.00	(309,132,403.90)
270,792,259.32	Transfer to other Govt Agencies	10.00	364,876,203.80	0.00		0.00	(364,876,203.80)
0.00	Depreciation		134,151,128.30	3,895,464,785.00		0.00	3,761,313,656.70
2,947,852,000.19	Total Expenditure (b)		3,677,796,246.72	3,895,464,785.00	1,082,805,527.30	2,682,539,150.00	217,668,538.28
	CAPITAL EXPENDITURE						0.00
949,132,240.97	ADMINISTRATIVE SECTOR		105,395,483.59	316,628,395.00	0.00	316,628,395.00	211,232,911.41
0.00	ECONOMIC SECTOR		58,116,017.95	498,220,646.00	0.00	498,220,646.00	440,104,628.05
949,132,240.97	SOCIAL SECTOR		7,798,352.93	309,518,711.00	0.00	164,518,711.00	301,720,358.07
0.00	DISPOSAL		0.00	0.00	0.00	0.00	0.00
0.00	TOTAL CAPITAL EXPENDITURE (c)		171,309,854.47	1,124,367,752.00	145,000,000.00	979,367,752.00	1,116,569,399.07

The accompanying notes form part of these statements

[Handwritten signature] 28/3/25

IDRIS IDRIS ADAMU

Treasurer

Yankwashi Local Government, Jigawa State



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

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024				
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
STATUTORY ALLOCATION	437,032,883.00	990,276,365.00	553,243,482.00	919,523,486.84
SHARE OF EXCHANGE	1,020,697,626.00	350,000,000.00	(670,697,626.00)	308,479,782.78
SHARE OF NON OIL REVENUE	51,040,044.00	1,609,723,635.00	1,558,683,591.00	76,783,034.44
FOREX EQUALIZATION	0.00	1,009,723,635.00	1,009,723,635.00	30,195,290.32
E-MONEY	61,411,521.00	250,000,000.00	188,588,479.00	142,163,391.55
ECOLOGICAL	186,336,440.00	0.00	(186,336,440.00)	365,837,112.33
SURE-P	2,423,985.00	0.00	(2,423,985.00)	53,468,421.60
TOTAL	1,758,942,499.00	4,209,723,635.00	2,450,781,136.00	1,896,450,519.86

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	67,328,353.00	53,741,916.00	0.00	0.00	5,648,705.00	0.00	0.00	126,718,973.00
FEBRUARY	84,003,989.00	50,130,752.00	0.00	0.00	4,994,063.00	0.00	0.00	139,128,804.00
MARCH	2,849,026.00	107,917,878.00	0.00	0.00	4,704,142.00	0.00	0.00	115,471,046.00
APRIL	51,915,882.00	51,518,496.00	0.00	0.00	4,590,664.00	0.00	0.00	108,025,043.00
MAY	43,462,928.00	79,676,334.00	0.00	0.00	5,608,900.00	0.00	0.00	128,748,162.00
JUNE	23,644,182.00	90,305,081.00	0.00	0.00	4,708,610.00	0.00	0.00	118,657,873.00
JULY	18,971,018.00	87,010,011.00	0.00	0.00	4,881,787.00	0.00	0.00	110,862,816.00
AUGUST	22,689,151.00	107,005,945.00	0.00	0.00	5,842,261.00	186,336,440.00	2,423,984.64	324,297,781.64
SEPTEMBER	27,757,875.00	85,634,155.00	0.00	0.00	4,657,808.00	0.00	0.00	118,049,838.00
OCTOBER	16,678,891.00	84,684,970.00	30,624,027.00	0.00	5,730,974.00	0.00	0.00	137,718,862.00
NOVEMBER	9,643,034.00	100,586,167.00	20,416,017.00	0.00	5,343,052.00	0.00	0.00	135,988,270.00
DECEMBER	68,088,554.00	122,485,971.00	0.00	0.00	4,700,555.00	0.00	0.00	195,275,080.00
TOTAL	437,032,883.00	1,020,697,676.00	51,040,044.00	0.00	61,411,521.00	186,336,440.00	2,423,984.64	1,758,942,548.64

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	1,907,737,262.00	1,907,737,262.00

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	141,846,946.00	0.00	141,846,946.00	75,875,568.00	0.00	75,875,568.00
	FEBRUARY	121,543,928.00	0.00	121,543,928.00	74,468,782.00	0.00	74,468,782.00
	MARCH	130,542,738.00	0.00	130,542,738.00	69,416,177.00	0.00	69,416,177.00
	APRIL	159,422,010.00	0.00	159,422,010.00	64,773,449.00	0.00	64,773,449.00
	MAY	146,564,558.00	0.00	146,564,558.00	63,538,859.00	0.00	63,538,859.00
	JUNE	145,870,718.00	0.00	145,870,718.00	81,907,874.00	0.00	81,907,874.00
	JULY	159,221,417.00	0.00	159,221,417.00	83,127,141.00	0.00	83,127,141.00
	AUGUST	181,366,444.00	0.00	181,366,444.00	84,567,631.00	0.00	84,567,631.00
	SEPTEMBER	164,018,464.00	0.00	164,018,464.00	98,127,533.00	0.00	98,127,533.00
	OCTOBER	169,363,045.00	0.00	169,363,045.00	89,894,786.00	0.00	89,894,786.00
	NOVEMBER	200,998,141.00	0.00	200,998,141.00	98,337,391.00	0.00	98,337,391.00
	DECEMBER	186,978,853.00	0.00	186,978,853.00	103,348,241.00	0.00	103,348,241.00
	TOTAL	1,907,737,262.00	0.00	1,907,737,262.00	987,383,432.00	0.00	987,383,432.00



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

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
3	Personal Income Tax	0.00	200,000.00	200,000.00
	TOTAL	0.00	200,000.00	200,000.00
NOTE	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
4	Non tax Revenue			
	LICENCES	5,011,500.00	3,180,000.00	1,677,500.00
	FEES	5,471,608.00	12,060,000.00	6,588,392.00
	FINES	1,975,380.00	0.00	0.00
	SALES	4,629,000.00	1,000,000.00	3,629,000.00
	EARNINGS	377,500.00	750,000.00	612,500.00
	SALES/RENT	800,000.00	2,500,000.00	255,000.00
	REPAYMENT	0.00	0.00	0.00
	TOTAL	18,264,988.00	19,490,000.00	12,762,392.00
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Break Down of Non tax Revenue	0.00	0.00	0.00
	LICENCES	0.00	0.00	0.00
	Bake/bakery House license (Cinematography)	4,000.00	20,000.00	16,000.00
	Dried Fish & Meat licenses	0.00	0.00	0.00
	Hawkers permits	1,000.00	10,000.00	9,000.00
	produce buying licenses/Corn Grading	2,500.00	50,000.00	47,500.00
	Tractor Hiring services	3,699,000.00	2,000,000.00	(1,699,000.00)
	Food & Water processing Licenses/Rice Mill	0.00	20,000.00	20,000.00
	Cinematograph/Photo Studio Operations Licenses	0.00	100,000.00	100,000.00
	Trade/Kiosk Permit Licenses	0.00	30,000.00	30,000.00
	CattleDealer Licenses	0.00	100,000.00	100,000.00
	Building Material / Block Making Licenses	5,000.00	100,000.00	95,000.00
	Sand dredging licence	1,300,000.00	0.00	(1,300,000.00)
	Cart Licenses		20,000.00	20,000.00
	TOTAL	5,011,500.00	2,450,000.00	(2,561,500.00)
	FEES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Tender Fees	5,471,108.00	10,000,000.00	4,528,892.00
	Birth / Death Registration	0.00	2,000,000.00	2,000,000.00
	Customary right of occupancy fees	500.00	50,000.00	49,500.00
	Motor vehicle Tax &MotorcylceAchabaReg.fees	0.00	30,000.00	30,000.00
				0.00
	Businees / Petty Trade Operating Fees	0.00	30,000.00	30,000.00
	Bill Board Advertisement Fees	0.00	200,000.00	200,000.00
	Contractor Registration Fess	0.00	1,000,000.00	1,000,000.00
	Survey Planning Building Fees	0.00	0.00	0.00
	Land Use Sand Dredging Fees	0.00	3,000,000.00	3,000,000.00
	Timber & Forest Fess (Felling of Trees)	0.00	100,000.00	100,000.00
	Title/ Plot Transfer Fees /Commission	0.00	30,000.00	30,000.00
	Indigenship Registration Fees	0.00	2,000,000.00	2,000,000.00
	Workshop Fees (Blacksmith Furniture Vulnaizer	0.00	100,000.00	100,000.00
	Auto Mechanic /Car Wash Registration Fees	0.00	30,000.00	30,000.00
	Sluaghter Stock Fees	0.00	50,000.00	50,000.00
	Bussiness Centre Opreration	0.00	20,000.00	20,000.00
	TOTAL	5,471,608.00	18,640,000.00	13,168,392.00
	FINES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Contract Registration	1,893,880.00		(1,893,880.00)
	Slaughter slabs	6,500.00	0.00	(6,500.00)
	Ingdegene slip registration	71,000.00	0.00	(71,000.00)
	TOTAL	1,971,380.00	0.00	(1,971,380.00)
	SALES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Sales of Stores /Scraps/ Unseviceable Items	4,629,000.00	1,000,000.00	3,629,000.00
	TOTAL	4,629,000.00	1,000,000.00	3,629,000.00



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

EARNINGS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
Earning From Cattle Market	0.00	100,000.00	100,000.00
Earning from Market	74,500.00	500,000.00	425,500.00
Earning from Motor Park	40,000.00	100,000.00	60,000.00
Earning from Comm, Activ, shop & shopping centre	30,000.00	100,000.00	70,000.00
Hire of Sump lorry and other environmental santrn	0.00	50,000.00	50,000.00
Abattoir / Slaughter House	4,000.00	100,000.00	96,000.00
Dividend on Investment	0.00	200,000.00	200,000.00
Catering services	229,000.00	50,000.00	(179,000.00)
TOTAL	377,500.00	1,200,000.00	822,500.00
SALES/RENT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
Rent on government Building Refined	650,000.00	2,000,000.00	1,350,000.00
Rent on Government properties unclaimed	150,000.00	500,000.00	350,000.00
TOTAL	800,000.00	2,500,000.00	1,700,000.00
REFUND	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
Refund of Overpayment	0.00	5,000,000.00	5,000,000.00
Unclaimed Deposit	0.00	500,000.00	500,000.00
TOTAL	0.00	5,500,000.00	5,500,000.00
INTEREST EARNED	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
Motor Vehicle Bicycle Advance(Interest)	0.00	0.00	0.00
Bicycle Advance (Interest)	0.00	50,000.00	50,000.00
Refurbishing Loan	0.00	50,000.00	50,000.00
TOTAL	0.00	100,000.00	100,000.00
GRAND TOTAL	18,264,988.00	31,390,000.00	20,387,012.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	73,739,328.18	250,000.00	(191,900,000.00)	26,620,000.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	(24,493.00)	1,975,506.60
	Total Transfer From Other Government Entities	75,714,834.78	2,000,000.00	(191,924,000.00)	28,595,506.60

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)

S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY			0.00	750,000.00
2	FEBRUARY	9,906,200.00	0.00	(9,906,200.00)	16,170,000.00
3	MARCH	15,000,000.00	0.00	(15,000,000.00)	750,000.00
4	APRIL	500,000.00	0.00	(500,000.00)	1,000,000.00
5	MAY	11,600,000.00	0.00	(11,600,000.00)	400,000.00
6	JUNE	11,400,000.00	0.00	(11,400,000.00)	2,000,000.00
7	JULY	2,100,000.00	0.00	(2,100,000.00)	1,750,000.00
8	AUGUST	10,500,000.00	0.00	(10,500,000.00)	0.00
9	SEPTEMBER	6,233,128.18	0.00	(6,233,128.18)	1,800,000.00
10	OCTOBER	0.00	0.00	0.00	0.00
11	NOVEMBER	0.00	0.00	0.00	1,500,000.00
12	DECEMBER	6,500,000.00	0.00	(6,500,000.00)	500,000.00
	TOTAL	73,739,328.18	0.00	(73,739,328.18)	26,620,000.00



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

NOTE	SALARY & WAGES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
6	PERSONNEL COST				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	19,180,062.00	45,056,344.00	(25,876,282.00)	34,120,971.36
	Legislative Council	10,627,829.60	27,694,913.00	17,067,083.40	20,368,568.30
	Administrative and General services	43,201,678.00	43,761,865.00	650,187.00	43,493,817.03
	SUB-TOTAL	73,009,569.60	116,513,122.00	(8,159,011.60)	97,983,356.69
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	3,427,458.49	6,113,285.00	(2,685,826.51)	6,804,926.40
	Forestry Section	8,931,713.08	8,719,648.00	(212,065.08)	4,931,289.30
	Livestock Section (Vetrinary)	24,006,994.46	24,497,892.00	490,897.54	17,461,668.70
	Treasury Account Section	25,096,805.21	46,188,968.00	21,092,162.79	21,850,061.04
	Internal Audit	1,241,900.06	1,175,091.00	(66,809.56)	1,175,390.02
	Planning, Research & Statistics Department	5,741,683.36	5,681,069.00	(160,614.36)	3,750,209.49
	Satatic	19,207,196.72	16,276,633.00	(2,930,563.72)	14,889,760.80
	Statistics	19,207,196.72	16,276,633.00	2930563.72)	0.00
	Treasury Revenue Section	15,692,551.60	9,606,165.00	(6,086,786.60)	8,536,343.60
	Road & Communication Section	6,854,606.35	6,876,808.00	22,201.14	6,933,809.80
	Mechanical Section	10,018,338.31	9,040,414.00	(977,924.31)	9,135,522.40
	Electrical Section	4,236,566.83	2,802,269.00	(1,434,297.82)	3,117,778.86
	Land & Survey Section	5,115,625.08	5,509,605.00	394,383.53	4,974,601.14
	Building Section	7,459,160.01	9,445,256.00	1,986,095.99	7,577,803.20
	SUB-TOTAL	156,237,796.28	151,933,103.00	9,430,853.03	111,139,164.66
	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)	132,609,701.46	103,772,307.00	(28,837,394.46)	137,818,584.54
	Education (Teaching Staff)	426,424,528.69	503,689,889.00	77,265,260.31	344,652,993.42
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	45,159,214.78	42,031,056.00	(3,128,155.78)	45,662,754.67
	Curative	119,530,909.84	93,802,801.00	(25,728,108.84)	130,031,537.34
	Rural Water Supply	6,676,169.63	5,009,146.00	(1,666,023.63)	3,176,568.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development B7	9,196,562.64	8,616,144.00	(580,418.00)	8,980,050.00
	Information, Youth, Sport & Culture	4,286,923.59	4,321,260.00	34,336.46	4,256,961.00
	Social Welfare Section	5,592,568.32	12,540,452.00	6,947,883.68	4,879,643.70
	Trade Section and Cooperatives	5,762,472.56	4,990,976.00	(771,496.56)	5,026,767.30
	SUB-TOTAL	755,239,051.46	778,774,031.00	23,535,883.18	684,085,861.17
	GRAND TOTAL	984,486,417.34	1,047,220,256.00	24,807,724.61	893,208,382.52
	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	51,832,099.13	20,000,000.00	(31,832,099.31)	49,077,086.52
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	45,885,661.05	40,000,000.00	(1,622,530.48)	37,150,025.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	7,066,203.20	12,000,000.00	4,933,796.80	9,079,907.00
	TOTAL	104,783,963.38	72,000,000.00	(28,520,832.99)	95,307,018.52

NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	51,832,099.13	20,000,000.00	(31,832,099.31)	49,077,086.52
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	45,885,661.05	40,000,000.00	(1,622,530.48)	37,150,025.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	7,066,203.20	12,000,000.00	4,933,796.80	9,079,907.00
	TOTAL	104,783,963.38	72,000,000.00	(28,520,832.99)	95,307,018.52



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

YANKWASHI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Office of the Chairman	56,787,788.00	87,800,000.00	31,012,212.00	46,620,634.00
	Legislative Council	35,822,710.94	530,000,000.00	494,177,289.06	57,638,365.99
	Administrative and General services	168,918,350.73	180,700,000.00	11,781,649.27	109,548,120.00
	SUB-TOTAL	261,528,849.67	798,500,000.00	536,971,150.33	213,807,119.99
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	15,782,000.00	11,000,000.00	(4,782,000.00)	7,850,866.00
	Forestry Section	2,345,000.00	3,400,000.00	1,055,000.00	19,295,801.00
	Livestock Section (Vetrinary)	15,979,349.18	9,400,000.00	(6,579,349.18)	5,395,280.00
	Treasury Account Section	48,500,022.07	210,500,000.00	161,999,977.93	230,903,383.52
	Internal Audit	1,090,000.00	2,200,000.00	1,110,000.00	0.00
	Planning, Research & Statistics Department	32,161,070.58	5,500,000.00	(26,661,070.58)	7,988,000.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	2,462,000.00
	Treasury Revenue Section	3,908,271.06	9,900,000.00	5,991,728.94	3,350,000.00
	Road & Communication Section	4,910,484.00	6,500,000.00	1,589,516.00	7,321,096.00
	Mechanical Section	35,925,450.00	48,500,000.00	12,574,550.00	24,633,305.03
	Electrical Section	21,451,905.00	14,300,000.00	(7,151,905.00)	148,981,824.33
	Land & Survey Section	0.00	2,200,000.00	2,200,000.00	0.00
	Building Section	20,645,615.18	34,500,000.00	13,854,384.82	19,111,319.00
	SUB-TOTAL	202,699,167.07	357,900,000.00	155,200,832.93	477,292,874.88
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority				
	Education (Non-Teaching Staff)	21,526,989.98	10,000,000.00	(11,526,989.98)	
	Education (Teaching Staff)			0.00	37,150,025.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	41,000,264.00	40,500,000.00	(500,264.00)	16,245,964.00
	Curative	78,133,440.52	54,500,000.00	(23,633,440.52)	54,443,190.00
	Rural Water Supply	71,505,696.11	99,062,210.92	27,556,514.81	88,718,721.00
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	71,664,230.52	13,500,000.00	(58,164,230.52)	41,569,159.00
	Information, Youth, Sport & Culture	21,001,000.00	2,580,000.00	(18,421,000.00)	16,211,147.00
	Social Welfare Section	18,960,000.00	2,500,000.00	(16,460,000.00)	33,263,693.00
	Trade Section and Cooperatives	3,450,000.00	5,300,000.00	1,850,000.00	1,399,000.00
	SUB-TOTAL	327,241,621.13	235,100,090.92	(92,141,530.21)	289,000,899.00
	OTHER OVER-HEAD FROM CAPITAL RECEIPT	988,896,492.13	984,138,330.38	(4,758,161.75)	
	GRAND TOTAL	791,469,637.87	1,391,500,090.92	600,030,453.05	980,100,893.87
		1,780,366,130.00	2,375,638,421.30	595,272,291.30	



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

NOTE	BRAEK DOWN OTHER OVER-HEAD FROM CAPITAL RECEIPT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Land Ccompasation	40,845,000.00	(20,845,000.00)	50,000,000.00	9,155,000.00
	Renovation of Yankwashi Guest at Kazaure	40,000,000.00	(12,000,000.00)	58,000,000.00	18,000,000.00
	Renovation and Wall Fencing of DiV Police Office at Karkarna	10,000,000.00	5,000,000.00	15,000,000.00	5,000,000.00
	contribution to purchase of hilux to hisba	80,000,000.00	(80,000,000.00)	90,000,000.00	10,000,000.00
	settlement of oustanding liabilities	29,901,793.57	10,098,206.43	30,000,000.00	98,206.43
	general renovation of LGA secretariat and staff qts	23,132,991.11	(3,132,991.11)	26,337,789.08	3,204,797.97
	Tractor implementation / repairs of tractor	5,437,167.00	(554,273.00)	4,882,894.00	(554,273.00)
	Renovation of Lg Guest house dutse	45,000,000.00	(25,000,000.00)	47,347,647.30	2,347,647.30
	Renovation of Deplex house	15,798,999.05	(798,999.05)	15,000,000.00	(798,999.05)
	tractor loan repayment	74,313,336.00	(7,843,336.00)	76,470,000.00	2,156,664.00
	Contri. for the Purchase of Hilux for Zonal Inspector	50,000,000.00	(30,000,000.00)	60,000,000.00	10,000,000.00
	renovation of Local Governmentt Secretariat ,Staff Quarters	50,000,000.00	(10,000,000.00)	40,000,000.00	(10,000,000.00)
	Completion of NYSC corpers lodge at Karkarna	15,000,000.00	(5,000,000.00)	20,000,000.00	5,000,000.00
	Renovation of District Head House at Karkarna	20,000,000.00	(11,000,000.00)	20,000,000.00	0.00
	SUB-TOTAL	499,429,286.73		553,038,330.38	53,609,043.65
	ECONOMIC SECTOR				
	demacation of grazing reserve	13,610,000.00	(8,610,000.00)	15,000,000.00	1,390,000.00
	rehabilitation of feeder road from t/ tsuma	11,718,374.98	(1,718,374.98)	10,100,000.00	(1,618,374.98)
	Erosion controlof stone pinch at gwarda	15,000,000.00	(5,000,000.00)	10,000,000.00	(5,000,000.00)
	control of erosion at yankwashi	86,798,999.05	(36,798,999.05)	75,000,000.00	(11,798,999.05)
	Conversion of Karkarna Street light into Solar (Phase I)	35,000,000.00	(15,000,000.00)	20,000,000.00	(15,000,000.00)
	SUB-TOTAL	162,127,374.03	(67,127,374.03)	130,100,000.00	(32,027,374.03)
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Renovation of helth post facilities at sada	10,707,628.77	(707,628.77)	10,000,000.00	(707,628.77)
	Purchase of Relief materials Pariatives support	25,880,000.00	(10,880,000.00)	15,000,000.00	(10,880,000.00)
	Purchase of sport equipment	14,200,000.20	799,999.80	15,000,000.00	799,999.80
	social security intervation	12,249,537.00	2,750,463.00	15,000,000.00	2,750,463.00
	Renovation of women center at karkarna	11,300,000.00	(1,300,000.00)	15,000,000.00	3,700,000.00
	community development fund plling project prog	10,820,533.00	(820,533.00)	10,000,000.00	(820,533.00)
	repairs of primary school furniture ongoing	9,200,864.54	799,135.46	15,000,000.00	5,799,135.46
	Economic empowerment Granut oil, millet	19,115,000.00	5,885,000.00	15,000,000.00	(4,115,000.00)
	purchase of grain perliative	42,590,000.00	(12,590,000.00)	35,000,000.00	(7,590,000.00)
	Annual Animal vaccine	11,495,000.00	(6,495,000.00)	15,000,000.00	3,505,000.00
	Economic empowerment Granut oil, millet	15,050,000.00	(15,050,000.00)	20,000,000.00	4,950,000.00
	purchase of hand pump materials	33,091,975.00	(33,091,975.00)	10,000,000.00	(23,091,975.00)
	purchase of motorize solar sumasable pumps	16,314,269.50	(16,314,269.50)	20,000,000.00	3,685,730.50
	Extention of water born at yankwashi	7,866,290.00	(7,866,290.00)		(7,866,290.00)
	provision of solar light system at achilafiya	8,772,233.36	(8,772,233.36)	5,000,000.00	(3,772,233.36)
	conversion of motorize water solar system at yankwashi	2,437,500.00	(2,437,500.00)		(2,437,500.00)
	Reticulation of water pipe at karkarna town	1,249,000.00	(1,249,000.00)		(1,249,000.00)
	Reticulation of water pipe at Karkarna town		15,000,000.00	15,000,000.00	15,000,000.00
	Conv.of motorize water to Solar at Yankwashi, Karkarna	20,000,000.00	0.00	20,000,000.00	0.00
	Contr. for the renov. of Primary Government (SURE -P)	30,000,000.00	(5,000,000.00)	35,000,000.00	5,000,000.00
	Immunization Plus Days (IPDS) Programme	5,000,000.00	1,000,000.00	6,000,000.00	1,000,000.00
	Goat Breeding (women empowerment)	20,000,000.00	(15,000,000.00)	5,000,000.00	(15,000,000.00)
	Completion of JSSS Karkarna mosque		5,000,000.00	5,000,000.00	5,000,000.00
	SUB-TOTAL	327,339,831.37		301,000,000.00	(26,339,831.37)
	TOTAL	988,896,492.13	(67,127,374.03)	984,138,330.38	(4,758,161.75)



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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9		N	N	N	N
	1% TRAINING FUND	42,082,964.03	25,000,000.00	(17,082,964.03)	23,608,503.50
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	42,082,964.03	25,000,000.00	(17,082,964.03)	23,608,503.50
	2% Sule Lamido University Kafin Hausa	103,790,194.54	60,000,000.00	(43,790,194.54)	80,655,466.86
	Contribution to State & LG Joint Projects & Programmes	476,464,642.24	150,000,000.00	30,279,198.55	345,884,210.06
	5% EMIRATE	161,656,284.52	85,000,000.00	(111,836,938.38)	138,358,645.13
	Ministry for L.G (Stabilization)	162,540,532.15	0.00	0.00	0.00
	TOTAL	988,617,581.51	345,000,000.00	(159,513,862.43)	612,115,329.05
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10		N	N	N	N
	Ministry for Local Government (Street Light Fund)	241,499,200.00	120,000,000.00	(129,421,200.00)	145,937,114.33
	Ministry for Water Resources (Water Facilities)	52,058,315.04	35,000,000.00	(22,575,523.22)	88,253,721.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,954,888.86	8,486,000.00	72,888.86	16,166,444.00
	Directorate of Salary and Pension Administration	620,000.00	72,000,000.00	(28,520,832.99)	0.00
	TOTAL	309,132,403.90	235,486,000.00	(180,444,667.35)	250,357,279.33



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

NOTE 8: DETAILS OF OVER-HEAD CHARGES					
	ACTUAL 2024	FINAL BUDGET	FINAL BUDGET	VARIANCE	ACTUAL 2023
ADMINISTRATIVE SECTOR				0.00	
Office of the Chairman	56,787,788.00		87,800,000.00	31,012,212.00	46,620,634.00
Legislative Council	35,822,710.94		530,000,000.00	494,177,289.06	57,638,365.99
Administrative and General services	168,918,350.73		180,700,000.00	11,781,649.27	109,548,120.00
SUB-TOTAL	261,528,849.67		798,500,000.00	536,971,150.33	213,807,119.99
ECONOMIC SECTOR				0.00	
Agriculture Section	15,782,000.00		11,000,000.00	(4,782,000.00)	7,850,866.00
Forestry Section	2,345,000.00		3,400,000.00	1,055,000.00	19,295,801.00
Livestock Section (Vetrinary)	15,979,349.18		9,400,000.00	(6,579,349.18)	5,395,280.00
Treasury Account Section	48,500,022.07		210,500,000.00	161,999,977.93	230,903,383.52
Internal Audit	1,090,000.00		2,200,000.00	1,110,000.00	0.00
Planning, Research & Statistics Department	32,161,070.58		5,500,000.00	(26,661,070.58)	7,988,000.00
Monitoring & Evaluation	0.00		0.00	0.00	0.00
Statistics	0.00		0.00	0.00	2,462,000.00
Treasury Revenue Section	3,908,271.06		9,900,000.00	5,991,728.94	3,350,000.00
Road & Communication Section	4,910,484.00		6,500,000.00	1,589,516.00	7,321,096.00
Mechanical Section	35,925,450.00		48,500,000.00	12,574,550.00	24,633,305.03
Electrical Section	21,451,905.00		14,300,000.00	(7,151,905.00)	148,981,824.33
Land & Survey Section	0.00		2,200,000.00	2,200,000.00	0.00
Building Section	20,645,615.18		34,500,000.00	13,854,384.82	19,111,319.00
SUB-TOTAL	202,699,167.07		357,900,000.00	155,200,832.93	477,292,874.88
SOCIAL SECTOR				0.00	
Local Education Authority				0.00	
Education (Non-Teaching Staff)	21,526,989.98		10,000,000.00	(11,526,989.98)	
Education (Teaching Staff)				0.00	37,150,025.00
Adult Education	0.00		7,157,880.00	7,157,880.00	
Other Education				0.00	
Preventive (Water, Sanitation and Hygiene)	41,000,264.00		40,500,000.00	(500,264.00)	16,245,964.00
Curative	78,133,440.52		54,500,000.00	(23,633,440.52)	54,443,190.00
Rural Water Supply	71,505,696.11		99,062,210.92	27,556,514.81	88,718,721.00
Traditional Officer (District Head Office)				0.00	
Community Development Section	71,664,230.52		13,500,000.00	(58,164,230.52)	41,569,159.00
Information, Youth, Sport & Culture	21,001,000.00		2,580,000.00	(18,421,000.00)	16,211,147.00
Social Welfare Section	18,960,000.00		2,500,000.00	(16,460,000.00)	33,263,693.00
Trade Section and Cooperatives	3,450,000.00		5,300,000.00	1,850,000.00	1,399,000.00
SUB-TOTAL	327,241,621.13		235,100,090.92	(92,141,530.21)	289,000,899.00
OTHER OVER-HEAD FROM CAPITAL RECEIPT	988,896,492.13		984,138,330.38	(4,758,161.75)	
GRAND TOTAL	791,469,637.87	0.00	1,391,500,090.92	600,030,453.05	980,100,893.87
	1,780,366,130.00		2,375,638,421.30	595,272,291.30	



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

BRAEK DOWN OTHER OVER-HEAD FROM CAPITAL RECEIPT	2024				
	ACTUAL	BUDGET	VARIANCE	BUDGET	VARIANCE
		N	N	N	N
ADMINISTRATIVE SECTOR					
Land Ccompasation	40,845,000.00	20,000,000.00	(20,845,000.00)	50,000,000.00	9,155,000.00
Renovation of Yankwashi Guest at Kazaure	40,000,000.00	28,000,000.00	(12,000,000.00)	58,000,000.00	18,000,000.00
Renovation and Wall Fencing of DiV Police Office at Karkarna	10,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00	5,000,000.00
contribution to purchase of hilux to hisba	80,000,000.00		(80,000,000.00)	90,000,000.00	10,000,000.00
settlement of oustanding liabilities	29,901,793.57	40,000,000.00	10,098,206.43	30,000,000.00	98,206.43
general renovation of LGA secretariat and staff qts	23,132,991.11	20,000,000.00	(3,132,991.11)	26,337,789.08	3,204,797.97
Tractor implementation / repairs of tractor	5,437,167.00	4,882,894.00	(554,273.00)	4,882,894.00	(554,273.00)
Renovation of Lg Guest house dutse	45,000,000.00	20,000,000.00	(25,000,000.00)	47,347,647.30	2,347,647.30
Renovation of Deplex house	15,798,999.05	15,000,000.00	(798,999.05)	15,000,000.00	(798,999.05)
tractor loan repayment	74,313,336.00	66,470,000.00	(7,843,336.00)	76,470,000.00	2,156,664.00
Contri. for the Purchase of Hilux for Zonal Inspector	50,000,000.00	20,000,000.00	(30,000,000.00)	60,000,000.00	10,000,000.00
renovation of Local Governmentt Secretariat ,Staff Quarters	50,000,000.00	40,000,000.00	(10,000,000.00)	40,000,000.00	(10,000,000.00)
Completion of NYSC corpors lodge at Karkarna	15,000,000.00	10,000,000.00	(5,000,000.00)	20,000,000.00	5,000,000.00
Renovation of District Head House at Karkarna	20,000,000.00	9,000,000.00	(11,000,000.00)	20,000,000.00	0.00
SUB-TOTAL	499,429,286.73			553,038,330.38	53,609,043.65
ECONOMIC SECTOR					
demacation of grazing reserve	13,610,000.00	5,000,000.00	(8,610,000.00)	15,000,000.00	1,390,000.00
rehabilitation of feeder road from t/ tsuma	11,718,374.98	10,000,000.00	(1,718,374.98)	10,100,000.00	(1,618,374.98)
Erosion controlof stone pinch at gwarta	15,000,000.00	10,000,000.00	(5,000,000.00)	10,000,000.00	(5,000,000.00)
control of erosion at yankwashi	86,798,999.05	50,000,000.00	(36,798,999.05)	75,000,000.00	(11,798,999.05)
Conversion of Karkarna Street light into Solar (Phase I)	35,000,000.00	20,000,000.00	(15,000,000.00)	20,000,000.00	(15,000,000.00)
SUB-TOTAL	162,127,374.03	95,000,000.00	(67,127,374.03)	130,100,000.00	(32,027,374.03)
SOCIAL SECTOR					
Renovation of helth post facilities at sada	10,707,628.77	10,000,000.00	(707,628.77)	10,000,000.00	(707,628.77)
Purchase of Relief materials Pariatives support	25,880,000.00	15,000,000.00	(10,880,000.00)	15,000,000.00	(10,880,000.00)
Purchase of sport equipment	14,200,000.20	15,000,000.00	799,999.80	15,000,000.00	799,999.80
social security intervation	12,249,537.00	15,000,000.00	2,750,463.00	15,000,000.00	2,750,463.00
Renovation of women center at karkarna	11,300,000.00	10,000,000.00	(1,300,000.00)	15,000,000.00	3,700,000.00
community development fund plling project prog	10,820,533.00	10,000,000.00	(820,533.00)	10,000,000.00	(820,533.00)
repairs of primary school furniture ongoing	9,200,864.54	10,000,000.00	799,135.46	15,000,000.00	5,799,135.46
Economic empowerment Granut oil, millet	19,115,000.00	25,000,000.00	5,885,000.00	15,000,000.00	(4,115,000.00)
purchase of grain perliative	42,590,000.00	30,000,000.00	(12,590,000.00)	35,000,000.00	(7,590,000.00)
Annual Animal vaccine	11,495,000.00	5,000,000.00	(6,495,000.00)	15,000,000.00	3,505,000.00
Economic empowerment Granut oil, millet	15,050,000.00		(15,050,000.00)	20,000,000.00	4,950,000.00
purchase of hand pump materials	33,091,975.00		(33,091,975.00)	10,000,000.00	(23,091,975.00)
purchase of motorize solar sumasable pumps	16,314,269.50		(16,314,269.50)	20,000,000.00	3,685,730.50



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

	Drilling and installation of complete Motorized borehole at Achilafiya, Belas,Dawangawo, Kuda,Gwarta,Gurjiya,Karkarna, Ringim,Yankwashi and Zungumba Wards	0.00	15,000,000.00	15,000,000.00
	Provision of solar water supply at coppers lodge Karkarna	0.00	5,000,000.00	5,000,000.00
	Provision of water supply to upgraded basic health clinics at U/ kalgo, Dumbu, Sabuwa, Gurjiya, Yankwashi, Zoto, Dankama, Kuda, Rauda and Sada	0.00	15,000,000.00	15,000,000.00
	Conversion of motorized water pump to Solar power at Karkarna, Dirbe,Rimgim and U/Kalgo	0.00	20,000,000.00	20,000,000.00
	Rehabilitation of feeder road from TasharTsuma – Ruruma (1.4km), UnguwarMagaji to Murde (1km), Dumbu to Ringim (3.5kms) and Dawan Kaya to Durbe (1.4km) (On-going)	0.00	15,000,000.00	15,000,000.00
	Construction of small bridge at GwartaBabba	0.00	10,000,000.00	10,000,000.00
	Construction of feeder road from Ruruma – Fadamar Bade – Ringim	0.00	20,000,000.00	20,000,000.00
	Construction of drainages at Bandawa, Sada, Kwarare, Furji,Kuda, Dankari, Karkarna, Yankwashi and Aculafiya	0.00	25,000,000.00	25,000,000.00
	Construction of drainages at Karkarna town (Phase II & III)	0.00	10,000,000.00	10,000,000.00
	Construction of culvert along Gwarta feeder road	0.00	5,000,000.00	5,000,000.00
	Construction of mini bridge along GwartaKarama feeder road	0.00	10,000,000.00	10,000,000.00
	Purchase of Transformer at Addani and unguwarMalam	0.00	10,000,000.00	10,000,000.00
	SUB TOTAL	58,116,017.95	498,220,646.00	440,104,628.05
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Construction of Health Post	7,798,352.93	15,000,000.00	7,201,647.07
	Purchase/repairs of primary schools furniture's (On-going)	0.00	10,000,000.00	10,000,000.00
	Contribution for the construction of low cost Housing for primary school teachers at Shadamai (On-Going project)	0.00	10,000,000.00	10,000,000.00
	Construction of Islamiya school, at Achilafiya, Belas,Dawangawo, Kuda,Gwarta,Gurjiya,Karkarna, Ringim,Yankwashi and Zungumba Wards	0.00	15,000,000.00	15,000,000.00
	Contribution for the construction of 2 Blocks 4 Classrooms at Govt. Secondary School Achilafiya (On-going)	0.00	10,000,000.00	10,000,000.00
	Contribution for the construction and fencing 1 Block 2 Classrooms at karkarna Primary School	0.00	10,000,000.00	10,000,000.00
	Construction of LGA PHC office complex at Karkarna	0.00	10,000,000.00	10,000,000.00
	Upgrading of public convenience at market and motor park at Karkarna and Furji	0.00	10,000,000.00	10,000,000.00
	Purchase of Hospital Equepmnts across all Health Facilities in the Local government Area	0.00	22,000,000.00	22,000,000.00
	Purchase of information equipments	0.00	2,000,000.00	2,000,000.00
	Construction of mini Sport Complex at Karkarna and Achilafiya	0.00	10,000,000.00	10,000,000.00
	Construction of computer training centre at Karkarna and Achilafiya	0.00	25,518,711.00	25,518,711.00
	Construction of parametre Wall-Fencing of Yankwashi MINI Stadium (SURE-P) (On- Going)	0.00	15,000,000.00	15,000,000.00
	SUB TOTAL	7,798,352.93	164,518,711.00	156,720,358.07
	GRAND TOTAL	171,309,854.47	979,367,752.00	808,057,897.53



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

NOTE	PROCEED FROM BORROWING	
12	CURRENT YEAR ADVANCE	18,916,129.00
	PREVIOUS YEAR ADVANCE	18,916,734.00
	MARGINS	(605.00)
NOTE	PROCEED FROM REPAYMENT	
13	CURRENT YEAR NCL	28,814,468.10
	PREVIOUS YEAR NCL	18,374,009.00
	MARGINS	10,440,459.10

NOTE	CASH AND CASH EQUIVALENTS	2,024.00	2,023.00
14		₦	₦
	MAIN ACCOUNT	27,913.00	183,555.00
	OVERHEAD ACCOUNT	1,806,631.00	3,099,775.00
	SALARY ACCOUNT	17,403,991.00	33,572.00
	PROJECT ACCOUNT	44,713,455.00	5,488,831.00
	LOAN ACCOUNT	47,824.00	33,249.00
	OTHERS ACCOUNT	1,032,456.00	47,513.00
	TOTAL	65,032,270.00	8,886,495.00
NOTE	RECEIVABLES	2,024.00	2,023.00
15		₦	₦
	PERSONAL ADVANCE	9,078,074.00	9,078,679.00
	OTHER ADVANCE	9,838,055.00	9,838,055.00
	TOTAL	18,916,129.00	18,916,734.00

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	0.02	0.02	0.10	0.20	0.07	0.20	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	53,969,387.76	4,053,833,448.98	20,007,777.78	8,716,875.00	225,725,918.78	165,975,000.00	4,528,228,408.30
	DEPRECIATION CHARGE FOR THE YEAR							
	ACCUMULATED DEPRECIATION 31/12/24	1,079,387.76	81,076,668.98	2,000,777.78	1,743,375.00	15,055,918.78	33,195,000.00	134,151,128.30
	NET BOOK VALUE AS AT 31/12/2024	52,890,000.00	3,972,756,780.00	18,007,000.00	6,973,500.00	210,670,000.00	132,780,000.00	4,394,077,280.00

NOTE	DEPOSIT	2,024.00	2,023.00
17		₦	₦
	NULGE	1,992,369.00	1,999,441.00
	8% CPS	304,021.00	214,021.00
	MHWUN	1,544,304.00	1,205,453.00
	PARTY CONTR.	1,055,955.00	1,055,955.00
	RET.MONEY	1,016,996.00	
	GOVT TAX	747,155.00	323,000.00
	7.5% VAT	80,760.00	1,004,705.00
	TOTAL	6,741,560.00	5,802,575.00
NOTE	OTHER NON CURRENT LIABILITIES	2,024.00	2,023.00
18		₦	₦
	PAYE	3,103,815.00	1,497,632.00
	5%WHT		4,266,313.00
	OTHERS	18,969,093.10	6,807,489.00
	TOTAL	22,072,908.10	12,571,434.00



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

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	4,528,228,408.30		(171,309,854.47)	4,356,918,553.83
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	4,528,228,408.30	0.00	(171,309,854.47)	4,356,918,553.83

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2,024.00	2,023.00
20	BALANCE B/D	9,429,219.89	40,807,826.00
	SURPLUS/DEFICIT FOR THE YEAR	82,863,437.18	217,215,113.09
	ADJUSTMENT DURING THE YEAR		
	BALANCE C/F	92,292,657.07	258,022,939.09



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

YANKWASHI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	45,159,214.78	42,031,056.00	0.00	42,031,056.00	(3,128,158.78)	107.44
CURATIVE	119,530,909.84	93,802,801.00	0.00	93,802,801.00	(25,728,108.84)	127.43
RURAL WATER SUPPLY	6,676,169.63	5,009,146.00	0.00	5,009,146.00	(1,667,023.63)	133.28
SUB TOTAL EXPENDITURE	171,366,294.25	140,843,003.00	0.00	140,843,003.00	(30,523,291.25)	121.67
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
PREVENTIVE	41,000,264.00	20,500,000.00	20,000,000.00	40,500,000.00	(500,264.00)	101.24
CURATIVE	78,418,440.00	24,500,000.00	30,000,000.00	54,500,000.00	(23,918,440.00)	143.89
RURAL WATER SUPPLY	71,505,696.11	45,500,000.00	53,562,210.92	99,062,210.92	27,556,514.81	72.18
SUB TOTAL EXPENDITURE	190,924,400.11	90,500,000.00	103,562,210.92	194,062,210.92	3,137,810.81	98.38
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
PREVENTIVE		15,000,000.00	50,000,000.00	65,000,000.00	65,000,000.00	0.00
CURATIVE	9,505,981.70	118,000,000.00	60,000,000.00	178,000,000.00	168,494,018.30	5.34
RURAL WATER SUPPLY	119,075,052.45		110,000,000.00	110,000,000.00	(9,075,052.45)	108.25
SUB TOTAL EXPENDITURE	128,581,034.15	133,000,000.00	220,000,000.00	353,000,000.00	224,418,965.85	36.43
GRAND TOTAL	490,871,728.51	364,343,003.00	323,562,210.92	687,905,213.92	197,033,485.41	71.36

YANKWASHI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
NON-TEACHING	132,609,701.46	103,772,307.00	0.00	103,772,307.00	(28,837,394.46)	127.79
TEACHING	426,424,528.69	503,689,889.00	0.00	503,689,889.00	77,265,360.31	84.66
ADULT EDUCATION			0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	559,034,230.15	607,462,196.00	0.00	607,462,196.00	48,427,965.85	92.03
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
NON-TEACHING	21,526,989.96	10,000,000.00	0.00	10,000,000.00	(11,526,989.96)	215.27
TEACHING			0.00	0.00	0.00	
ADULT EDUCATION		7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	21,526,989.96	17,157,880.00	0.00	17,157,880.00	(4,369,109.96)	125.46
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
NON-TEACHING			45,000,000.00	45,000,000.00	45,000,000.00	0.00
TEACHING	6,180,576.21	10,000,000.00	10,000,000.00	20,000,000.00	13,819,423.79	30.90
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	6,180,576.21	10,000,000.00	55,000,000.00	65,000,000.00	58,819,423.79	9.51
GRAND TOTAL	586,741,796.32	634,620,076.00	55,000,000.00	689,620,076.00	102,878,279.68	85.08



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

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

1. GOVERNMENT SHARE OF FAAC STATUTORY REVENUE

The Sum Of One Billion, Seven Hundred and Fifty-Eight Million, Nine Hundred and forty Two Thousand, Five Hundred and Forty-Eight Naira, Sixty-Four Kobo 1,758,942,548.64 was received by the Yankwashi Local Government Council from the Federation account as Govt share of FAAC. This represents 41.78% of the budgeted Sum of Four Billion Two Hundred and Nine Million seven Hundred and Twenty-Three Thousand Six Hundred and Thirty-Five Naira 4,209,723,635.00

2. GOVERNMENT SHARE OF VAT

VAT share From Federation account amounting to One Billion Nine Hundred and Seven Million Seven Hundred and Thirty-Seven Thousand Two Hundred and Sixty-Two Naira Forty-Eight kobo 1,907,737,262.48. Which represents 152.62% of the Total budgeted target of One Billion Two Hundred and Fifty Million Naira 1,250,000,000.00 was received by Yankwashi local Government during the year 2024.

3. NON-TAX REVENUE

The Total Sum of Eighteen Million Two Hundred and Sixty-Four Thousand Nine Hundred and Eighty-Eight Naira 18,264,988 which represents 58.19% of the Total budgeted amount of Thirty-One Million Three Hundred and Ninety Thousand 31,390,000 was received as non-tax revenues generated from various commercial undertakings by the Local Government.

4. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Yankwashi Local Government Council have received the total sum of Seventy-Five Million Seven Hundred and Fourteen Thousand Eight Hundred and Eighty-Four Naira Seventy-Eight Kobo 75,714,884.78 From the state independent revenue and stabilization account of the Ministry for Local Government during year ended 31st December 2024

5. BANK RECONCILIATION STATEMENT

All the operating account of this Local Government Council have been Properly reconciled as at 31st December 2024.

6. The overall budgeted performance of Yankwashi Local Government has been assessed summarized in the table below for guidance, there as follow:

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENT
REVENUE				
GOVT SHARE OFFAAC STATUTORY REV ENUE	4,209,723,635	1,758,942,548.64	2,450,781,086.36	41.78%
GOVT SHARE OF VAT	1,250,000,000	1,907,737,262.48	657,737,262.48	152.62%
TAX REVENUE				
NON-TAX REVENUE	31,390,000.00	18,264,988.00	13,125,012.00	58.19%
TRANSFER FROM OTHER GOVT ENTITIES		75,714,884.78	75,714,884.78	
TOTAL REVENUE	5,491,113,635.00	3,760,659,683.90	1,730,453,951.10	68.48%
EXPENDITURE				
RECURRENT EXP	3,895,464,785.00	3,543,645,118.42	351,819,666.58	90.97%
CAPITAL EXP	1,124,367,752.00	171,309,854.47	953,057,897.53	15.24%
TOTAL EXP	5,019,832,537.00	3,714,954,972.89	1,304,877,564.11	74.00%



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

1. TOTAL REVENUE FOR THE YEAR 2024

The total Sum of Three Billion Seven Hundred and sixty Million Six Hundred and Fifty Nine Thousand Six Hundred and Eighty Three Naira Ninety Kobo 3,760,659,683.90 was received From the Federation account, independent revenue From the Ministry For Local Government and receipt From other Government entities, This amount represents 68.48 percent of the budgeted Sum of Five Billion Four Hundred and Ninety One Million One Hundred and Thirteen Thousand Six Hundred and Thirty Five Naira 5,491,113,635.00

2. TOTAL RECURRENT EXPENDITURE FOR THE YEAR 2024

Recurrent expenditure amounting to Three Billion Five Hundred and forty-Three Million Six Hundred and Forty-Five Thousand One Hundred and Eighteen Naira Forty-Two kobo 3,543,645,118.42 representing 90.97 percent of the total budgeted amount for the year 31st December 2024 totalling to Three Billion Eight Hundred and Ninety Thousand seven Hundred and Eighty-Five Naira 3,895,464,785

3. CAPITAL EXPENDITURE FOR THE YEAR 2024

The Total Sum of One Hundred and Seventy-One Million Three Hundred and Nine Thousand Eight Hundred and Fifty-Four Naira Forty-Seven Kobo 171,309,854.47 which represents 15.24% percent of the total budgeted amount of One Billion One Hundred and Twenty-Four Million Three Hundred and sixty-seven Thousand Seven Hundred and Fifty-Two Naira 1,124,367,752,752 have been expended on Capital expenditure

4. RECOMMENDATIONS

- a. The Local Government Should reduce over spending on recurrent expenditures and use the balance to finance some Capital Projects for the well-being to the communities
- b. ii- All effort should be general toward exploring more ways of improving revenue (non tax revenue)



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
YANKWASHI 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 Yankwashi 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 Two Hundred and Twenty Four Million One Hundred and Thirty Three Thousand Six Hundred and Forty Seven Naira Fifty One Kobo Only {N224,133,647.51} was issued to Yankwashi Local Government Council and the sum of Two Hundred and Fourteen Million, Six Hundred and Eighteen Thousand, Five Hundred and Thirteen Naira Ninety Kobo Only [N214,618,513.90] was responded and verified, where Nine Million, Five Hundred and Fifteen Thousand, One Hundred and Thirty Three Naira Sixty One Kobo Only [N9,515,133.61] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/KZR/ZO/YKS/LQ.1/24	Un Documented Payment Vouchers	57,879,125.04	57,879,125.04	0.00
2	ALG/KZR/ZO/YKS/LQ.2/24	Services Not Rendered	28,281,375.00	28,281,375.00	0.00
3	ALG/KZR/ZO/YKS/LQ.3/24	Irregular Payment	58,070,078.00	58,070,078.00	0.00
4	ALG/KZR/ZO/YKS/LQ.4/24	Un Approved Expenditure	167,000.00	167,000.00	0.00
5	ALG/KZR/ZO/YKS/LQ.5/24	Project not Executed	12,562,090.25	12,562,090.25	0.00
6	ALG/KZR/ZO/YKS/LQ.6/24	Irregular Expenditure	8,154,349.18	8,154,349.18	0.00
7	ALG/KZR/ZO/YKS/LQ.7/24	Works and Services Not Rendered	7,617,000.00	7,617,000.00	0.00
8	ALG/KZR/ZO/YKS/LQ.8/24	Un Accounted Expenditure	20,113,006.43	20,113,006.43	0.00
9	ALG/KZR/ZO/YKS/LQ.9/24	Un Presented Payment Vouchers	21,379,713.61	11,864,580.00	9,515,133.61
10	ALG/KZR/ZO/YKS/LQ.10/24	Un Accounted Expenditure Extracted from Bank Statement	10,210,000.00	10,210,000.00	0.00
TOTAL			224, 133,647.51	214,618,513.90	9,515,133.61

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Yankwashi Local Government staff and local Education Authorities. To this effect, a number of Twenty Three [23] files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Twenty Seven Million, Two Hundred and Twenty Four Thousand, Five Hundred and Sixty Six Naira N27,224,566.00.

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 Seventeen [17] numbers of staff retired and deceased owed Yankwashi Local Government Council, the sum of Two Million, Seven Hundred and Forty Seven Thousand, Three Hundred and Sixty Six Naira N2,747,366.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



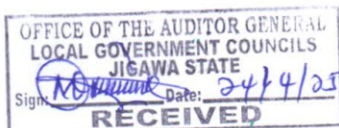
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. AG/AUD/YKS/LQ.10/2024

The, Hon. Chairman
Yankwashi Local Government



AUDIT QUERY
DCA
P/s head
AG 25/4/25

Audit Form 1

Station: Yankwashi

Pv. No.: Date:

Head Various Sub Head: Various

Amount N Various Various

Payee:

Nature of Payment, 10,210,000

Various

Date: 01/02/2024

UNACCOUNTED EXPENDITURES EXTRACTED FROM BANK STATEMENT

Various expenditure amounting to Ten Million Two Hundred And Ten Thousand Naira (N10,210,000) only were trace in the bank statement but unable to be accounted in the cashbook. Refers to the attached schedule for details. This action violates the provision of FM financial memoranda chapter 14(3). In view of the above therefore, the officers concerned should explain and account for the above expenditure and this office be informed for further verification.

This is copied to Auditor General Local Government Council Jigawa State and the Audit Zonal Director Kazaure zone for their information action please.

Kabiru Musa

Area Auditor Yankwashi



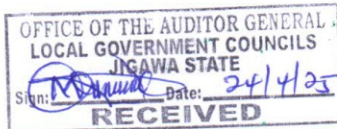
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/YKS/LQ9/2024

The, Hon. Chairman
Yankwashi Local Government



DCA
Pls Deal
24/4/25
AUDIT QUERY

Audit Form 1

Station: Yankwashi L.G

Pv. No.: Date:

Head Sundry Sub Head:

Amount N: Cc Cc

Payee:

Nature of Payment: 21,379,713=61

Date: 01/02/2024

Date: 25/4/25

UNPRESENTED PAYMENT VOUCHERS

Payment vouchers worth Twenty One Million Three Hundred And Seventy Nine Thousand Seven Hundred And Thirteen Naira Sixty Kobo (~~₦~~21,319,713=61) only were up to this time not presented to us for auditing, refer to the schedule attached for details.

The officers concerned should be ask to produce the said payment vouchers or else the total sum quoted be refunded bank to treasury wails this office be furnish with every particulars for further action.

This is copied to the Auditor General Local Government council and the Zonal director Audit Kazaure Zone for their information and further necessary action please.

Kabiru Musa
Kabiru Musa
Area Auditor
Yankwashi Local
Government



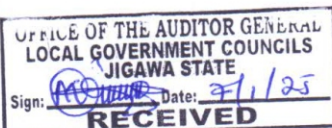
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi Local Government Councils for the Year Ended 31st December, 2024



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

ALG/KZR/ZO/YKS/LQ 8/024

Local Query No. _____
The Chairman, _____
The _____
Yankwashi _____
Local Government



Audit Form 1

Station: Yankwashi

Pv. No.: CC Date: CC

Head CC Sub Head CC

Amount N: 20,113,006:43

Payee: Various

Nature of Payment: Various

Date: NIL

Date: _____

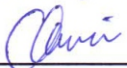
AUDIT QUERY

**UN-ACCOUNTED EXPENDITURE FOR THE PERIOD OF
JULY - SEPTEMBER, 2024**

Payment amounted to Twenty Million, One Hundred and Thirteen Thousand, Six Naira, Forty Three Kobo (N20,113,006:43K) only, was observed paid and recorded by Pencil in the Cash Book 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 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 Kazaure Zone for their information and further necessary action.


Kabiru Musa
Area Auditor
Yankwashi Local Govt.

DCA
Pls deal
@Kash JAG 7/1/25
DDCA
Test as per above M
7/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/KZR/ZO/YKS/LQ 7/024
Local Query No. _____
The Chairman, _____
Yankwashi _____
Local Government



Audit Form 1
Station: Yankwashi
Pv. No.: CC Date: CC
Head CC Sub Head CC
Amount N: 7,617,000:00 ✓
Payee: _____
Nature of Payment: Various
Various
Date: _____

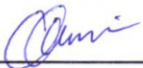
AUDIT QUERY

WORKS AND SERVICES NOT RENDERED
JULY - SEPTEMBER, 2024

The total sum of Seven Million, Six Hundred and Seventeen Thousand Naira (N7,617,000:00) only, was observed paid to various payee for work and services which were not rendered, which is contrary to the provision of F.M Chapter 39.3 item No. 4.

In view of the above, therefore the attention of all concern payees is hereby drawn to explain otherwise refund back the amount paid to them into the Local Government Treasury and furnish this office with copy of recovery details for verification.

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


Kabiru Musa
Area Auditor
Yankwashi Local Govt.

DCA
Deal as usual
AG 7/1/25
Treat as per above per
AG 7/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/KZR/ZO/YKS/LQ 6/024
Local Query No.
The Chairman,
Yankwashi Local Government



Audit Form 1

Station: Yankwashi
Pr. No.: CC Date: CC
Head: CC Sub Head: CC
Amount N: CC
Payee: 8,154,349:18
Nature of Payment: Various
Date: Various

AUDIT QUERY

IRREGULAR EXPENDITURE JULY - SEPTEMBER, 2024

Payment Vouchers to the tune of N8,154,349:18 scheduled attached refer was observed paid without attachment of relevant supporting documents which is contrary to the Provision of Financial Memoranda Chapter 14.4 and 14.5.

You are required to produce and attach the required documents or refund the amount involved back to Treasury and this office be inform for re-inspection.

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


Kabiru Musa
Area Auditor
Yankwashi Local Govt.

DCA
Pis treat
@Kasim AG 7/1/25
DSCA
note above
and deal
2/1/25
DCA



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



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

Local Query No. ALG/KZR/ZO/YKSLG/LQ.5/24

The, Director Adm. & Gen. Serv.

Yankwashi

Local Government



Audit Form 1

Station: Yankwashi

Pv. No.: C-C Date: Jan/Jun 24

Head: C-C Sub Head: C-C

Amount N: 12,562,090.25

Payee: Sundry Persons

Nature of Payment: Various

Date: 25/9/24

AUDIT QUERY

PROJECT NOT EXECUTED

Expenditure to the tune of Twelve Million, Five Hundred and Sixty Two Thousand, Ninety Naira, Twenty Five kobo (N12,562,090.25) was paid for construction, Rehabilitation and Supply of items e.t.c. our inspection revealed that, the services up to this moment are not yet executed. This action contradicts chapter 14:9 (2) of the financial memorandum. Refers attached for details.

In view of the above therefore, the concerned contractor or officer's should be ask to rendered the services or else refund the whole amount involved and this office be informed for the RVVS raised for further verification. .

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Area Kazaure Zone above for their information and necessary action please.

DDCA
myer above & treat Mr.
(Signature)
25/9/24

KABIRU MUSA
Area Auditor
Yankwashi Local Govt.

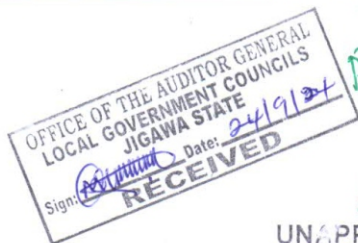


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/YKSLG/LQ.4/24
The, Director Adm. & Gen. Serv.
Yankwashi Local Government



DeA
Pls Study & deal
Yankwashi
24/9/24

Audit Form 1
Station: Yankwashi
Pr. No.: C-C Date: Jan/Jun 24
Head C-C Sub Head: C-C
Amount N: 167,000
Payee: Sundry Persons
Nature of Payment: Various

Date: 24/9/24

AUDIT QUERY

UNAPPROVED EXPENDITURE

The sum of One Hundred and Sixty Seven Thousand Naira (N167,000) was paid to the above named payee for the services rendered to the Local Government.

During an audit examination of the paid payment vouchers it was observed that, the above mentioned payment voucher was paid without the approval of the accounting officer (Chairman) of the Local Government.

In view of the above, therefore, the concerned officer should be ask to refund the amount withdrawn from the public treasury and this office be inform for further action please.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Kazaure Zone above for their information and necessary action please.

DeA
above & treat her
24/9/24

Kabiru Musa
KABIRU MUSA
Area Auditor
Yankwashi Local Govt.



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



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

Local Query No. ALG/KZR/ZO/YKSLG/LQ.3/24

The, Director Adm. & Gen. Serv.

Yankwashi

Local Government



Audit Form 1

Station: Yankwashi

Pv. No.: C-C Date: Jan/Jun 24

Head C-C Sub Head: C-C

Amount N: 58,070,078

Payee: Sundry Persons

Nature of Payment: Various

Date: 24/9/24

AUDIT QUERY

REGULAR PAYMENTS

The sum of Fifty Eight Million, Seventy Nine Thousand, Seventy Eight Naira (N58,079,078) was paid without proper documentation to support the payments made this has abused the provision made in chapter 13:1 and 14:4 of the model financial memorandum. Attached is the list of the affected payment vouchers.

In view of the above, therefore, let the concerned officers be ask to rectify the lapses observed or appropriate measures be taken against them.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Kazaure Zone above for their information and necessary action please.

Deca
Refer above ext
per
Yankwashi
25/9/24

Kabiru Musa
KABIRU MUSA
Area Auditor
Yankwashi Local Govt.

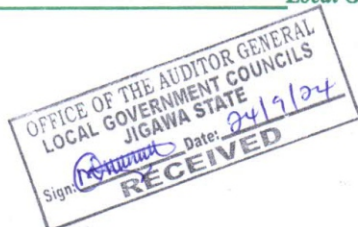


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/KZLG/001/2024
The, Director Adm. & Gen. Serv
Yankwashi Local Government



Pls deal
Qwashi
AG 25/9/24

Audit Form 1

Station: Yankwashi

Pv. No.: C-C Date: Jan/Jun 24

Head: C-C Sub Head: C-C

Amount N: 28,281,375

Payee: Sundry Persons

Nature of Payment: Various

Date: 25/9/24

AUDIT QUERY

SERVICES NOT RENDERED

Posting and examination of the paid payment vouchers revealed to us that the sum of Twenty Eighty Million, Two Hundred and Eighty One thousand, Three Hundred and Seventy Five Naira only (N28,281,375) were paid either irregular or actually without the services been rendered. This action has gone contrary to the provision of financial memorandum chapter 14:4 and section 17 of the operational guideline. Refer to attached scheduled for details.

In view of the above, therefore, officer's concerned should be ask to explain fully or else to recover the whole amount involved and this office be furnished with TRVs raised for action

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Kazaure Zone above for their information and necessary action please.

DDCA
repar above
25/9/24
act

[Signature]
KABIRU MUSA
Area Auditor
Yankwashi Local Govt.



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



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

Local Query No. ALG/KZR/ZO/YKSLG/LQ.1/24
The, Director Adm. & Gen. Serv.
Yankwashi Local Government



Audit Form 1

Station: Yankwashi
Pv. No.: C-C Date: Jan/Jun 24
Head C-C Sub Head: C-C
Amount N: 57,879,125.04
Payee: Sundry Persons
Nature of Payment: Various
Date: 24/9/24

AUDIT QUERY

UNACCOUNTED PAYMENT VOUCHERS

During the posting and examination of the paid payment vouchers into the main cash book of the Local Government to ascertain the accountability of cash withdrawn from the bank, we duly observed that payments worth Fifty Seven Million, Eight Hundred and Seventy Nine Thousand, One Hundred and Twenty Five Naira, Twenty four kobo (N57,879,125.04) were made without raising the authorized payment vouchers to justify the payment made. This action has gone contrary to the provision of financial memorandum (FM) 14:3.

In view of the above, the responsible officer's should identify the anomalies and explain fully or else to recovered the whole amount withdrawn. Refer to attached scheduled for details.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director / Audit, Kazaure Zone above for their information and necessary action please.

DDCA
give above
x test for
24/9/24

KABIRU MUSA
Area Auditor
Yankwashi Local Govt.



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

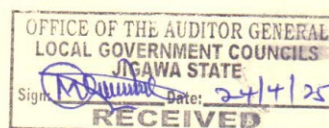


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/AUD/KZR/ZO/LGA/V.3/25 Your Ref: _____ Date: _____

The Hon. Chairman

Yankwashi Local Government Council,
Jigawa State



*Pls See
out Kazaure JAG 25/4/25*

AUDIT INSPECTION REPORT FOR PERIOD OCT – DEC 2024

An audit inspection of your financial records for the above underlined period was carried out observation pointed out are hereby forwarded to you for your consideration and immediate response.

INTERNAL CONTROL SYSTEM

There are serious lapses in the internal control system of the local government due to the fact the internal auditor as required by the financial memorandum chapter 40.

- Subsidiary books of account are not up to date
- Some of the mandate were not presented for audit

CASH BOOK

The cash book maintenance by the local government cashier have some weakness on the receipt and payment transaction, so many arithmetical errors are in the cash book, the cash book were not up dated, it was not casted and balanced.

The cash book has not bank reconciliation between the bank statement and the cash book balance.

UN-PRESENTED PAYMENT VOUCHERS

During the period under review, payment voucher amounting to twenty one million three hundred and nineteen thousand seven hundred and thirteen naira sixty one kobo (N213,319,713-61) only. Were up to the time of writing this report not presented to us for auditing. Already an audit query no ALG/AUD/YNK/LQ.9/2024 was issued to that effect.

UN-ACCOUNTED PAYMENT VOUCHERS FROM CASH BOOK

Following the exanimation and posting of the paid payment vouchers in the cash book of the local government to are certain the accuracy of the cash withdrawal from the bank, expenditure to the tune of Twenty One Million Thirty Three Thousand Eight Hundred And Sixty Five Naira (N21,033,865) only this

*ADCA
Treat as per above
ms 24/4/25*



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



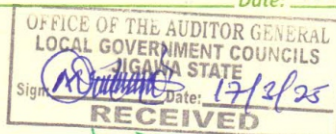
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
KAZAURE ZONE, JIGAWA STATE

J/Akhir22nd, 1446 AH

Our Ref: **ALG/KZR/ZO/YKS/R.2/2024** Your Ref: _____

Date: **Dec, 24th 2024 AD**

The Chairman,
Yankwashi Local government Council,
Jigawa State.



AUDIT INSPECTION REPORT
FOR THE PERIOD OF JULY - SEPTEMBER, 2024

The Account records maintained by your Local Government for the above period were audited and made the following observations were forwarded for your information, action and early reply: -

2.0 INTERNAL CONTROL:

Internal Control System of the Local Government was very weak as most of the payment vouchers by passed and paid without the blessing of the Internal Audit Unit for Pre-Auditing. This act is contrary to the provision of Financial Memoranda Chapter 40.

3.0 CASH BOOK:

Cash Book maintained within the period under review was verified and observed that it is posted but not casted and balanced, this contradict the provision of F.M Chapter 5.1 you should revisit your Cash Book and make an instant casting, ruling and balancing.

4.0 IRREGULAR EXPENDITURES

Payment Vouchers to the tune of N8,154,349:18 were observed paid without attachment of relevant documents to support the payment made. This is contrary to the provision of F.M Chapter 14.4 and 14.5 a Query No. ALG/KZR/ZO/YKS/LQ.6/024 was raised and issued for this respect.

INTERNAL GENERATED REVENUE

Revenue records were not presented for Audit Exercise, you are required to present them for our action.

PROJECTS INSPECTION:

Project executed during the period under review was physically inspected and obtained the attached observation on our physical inspection schedule.



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



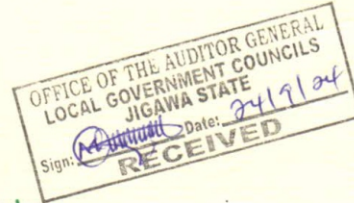
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/KZR/YKSLG/AR/V.1/1/24 Your Ref: _____ Date: 25/7/2024

The Director Administration
And General Services,
Yankwashi Local Government
Jigawa State.

DCA
Pls treat
[Signature]
AG 25/9/24



AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY - JUNE 2024

The accounting records maintained during the period under review by the treasury department of your Local Government have been examined and the following were the points observed and forwarded to you for your information, guidance and necessary action please. This is copied to the Auditor General Local Government Councils Jigawa State for his information and necessary action, please.

1. **INTERNAL CONTROL SYSTEM:-** The system of internal control enforced by the management of the Local Government was fairly good as such about Seventy percent (70%) of the paid payment vouchers were passes through internal audit unit for pre-auditing even though some payment vouchers were observed to have been paid subjected to pre-auditing.
2. **CASHBOOK:-** The main cash book maintained by the Local Government cashier have been posted and examined and the following are the points observed.
 - a) **UNACCOUNTED PAYMENT:-** Following the examination and posting of paid payment vouchers into the main cash book of the Local Government to ascertain the accountability of cash withdrawn from the bank, payment worth the sum of Fifty Seven Million, Eight Hundred and Seventy Nine Thousand, Ine Hundred and twenty five naira, Four kobo (N57,879,125.04) was made for this moment, this action has gone contrary to the

DCA
[Signature]
25/9/24



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

RESPONSE TO QUERIES



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



YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

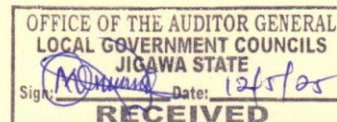
Incase of reply Please quote

Ref. No.....

P.M.B.5011
KAZAURE - NIGERIA

Date: 08/05/2025

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



Dea
Kindly deal
with the AG 13/5/25

RESPOND TO AUDIT QUERIES FOR THE PERIOD OF OCTOBER - DECEMBER, 2024

Reference to the letter No. ALG/AUD/KZR/ZO/LGAV.3/25 dated 12th/02/2025 with regard to the Audit Inspection for the period of October-December as mentioned above.

1. Query No. ALG/AUD/YKS/LQ 9/2024 referred to un-presented payment vouchers worth **N21,379,713.61** is now produced and ready for presentation before you.
2. Query No. ALG/AUD/YKS/LQ 10/2024 referred to an un-accounted as revealed by the cash book worth **N21,033,865.00** was sorted, checked and documented ~~your attached schedule~~ for your verification.

DDCA
referred
above & treat as
DDCA
13/5/2025



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



YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote

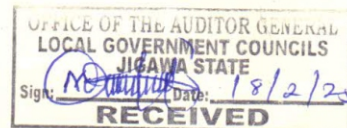
Ref. No.....

PM.B 5011

KAZAURE NIGERIA

Date: 12/02/2025

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



DCA
Pls deal
AG 18/2/25

RESPOND TO AUDIT QUERIES FOR THE PERIOD OF JULY- SEPTEMBER, 2024

Reference to the letter No. ALG/KZR/ZO/YKS/R.2/2024 dated 24th December, 2024AD with regard to the Audit Inspection for the period of July-September as mentioned above.

1. Query No. ALG/KZR/ZO/YS/LQ 6/2024 referred as irregular expenditure for the payment amounted to the tune of **N8,154,347.18** is now sorted and fully documented for your verification.
2. Query No. ALG/KZR/ZO/YS/LQ 7/2024 referred as work and service not rendered for the tune of **N7,617,000.00**. This was carried out and service rendered at various location within the said period of July to September 2024.
3. Query No. ALG/KZR/ZO/YS/LQ 8/2024 referred as un-accounted Expenditure amounted to the sum of **N20,113,006.43** was sorted, checked and documented in accordance to your verification.

DCA
Treat as per above Mr
AG 18/2/25



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



YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

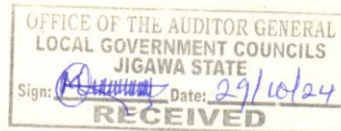
YKSLG/FIN/VOL.1/821/01/24

PM.B 5011

KAZAURE NIGERIA

Date: 17/10/2024

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



DCA
pls deal as usual
AG 29/10/24

RESPOND TO AUDIT QUARRIES FOR THE PERIOD OF JANUARY TO JUNE 2024

Reference to the letter received NO. ALG/KZR/YKSLGC/AR/VI/1/24 dated 25/7/2024 with regard to the Audit inspection report for the period mentioned above. Below is the responds to the points observed during your examination/Verification exercise.

1. ALG/KZR/ZO/YKSLG/LQ1/24

Un Accounted Payment Vouchers:- with regards to the observation/Quarry, all the payment Vouchers amounting to N 57,879,125.04 was sorted checked and documented in accordance to your attached schedule, and kept for your verification/clearance and further necessary action.

2. ALG/KZR/ZO/YKSLG/LQ2/24

(SERVICES NOT RENDERED):- the Services to the tones of N 28,281,375.00 was carried out and rendered at various Location within the period of January to June 2024.

All the payment Voucher was sorted in accordance to your observed scheduled attached and the service was reviewed and confirm dine and are ready for your verification and clearance.

3. ALG/KZR/ZO/YKSLG/LQ3/24

(IRREGULAR PAYMENTS):- in this Quarry as you mention in the schedule, all the payment Vouchers amounting to N 58,079,078.00 was re-visited and the necessary document was attached documented. Kept for your further verification and clearance.

4. ALG/KZR/ZO/YKSLG/LQ4/24

DCA
pls deal as usual
AG 29/10/24