

GAGARAWA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
24**

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF

GAGARAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



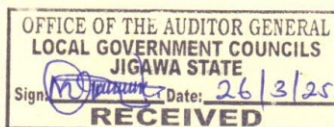
GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. GGWLG/ADM/S/6/VOL.1/149

26TH MARCH, 2025

The Auditor General,
Local Government Audit,
New Secretariat Dutse.



DSA
pls deal [Signature] AG 26/3/25

SUBMISSION OF ANNUAL ACCOUNT/FINANCIAL STATEMENT

I wish to submit some clean copies of 2024 Annual account/financial statement in respect of this local government to your esteemed office in compliance with provision of financial memorandum.

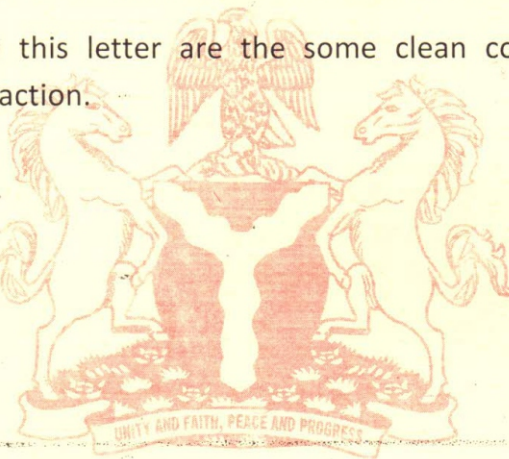
Find enclosed with this letter are the some clean copies for your perusal and further action.

Best regards.

Garba Dahiru
GARBA DAHIRU

DAGS

FOR: CHAIRMAN





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



HON. ABUBAKAR IDRIS Esq.
EXECUTIVE CHAIRMAN
GAGARAWA LOCAL GOVERNMENT COUNCIL



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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Ref. No. 908/WLG/TRE/FIN/25/VOL.II/137

26th March, 2025

The Auditor General,
Local Government Audit,
Jigawa State.

RESPONSIBILITY STATEMENT

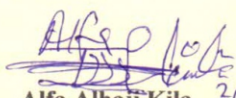
These Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

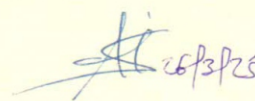
As the Local Government Treasurer's and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfill 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 Gagarawa Local Government as at 31st December 2024 and its operations for the period of ended on that date.

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


Alfa Alhaji Kila
Treasurer


Abubakar Idris Esq
Executive Chairman



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



GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

GAGARAWA LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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- 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
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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

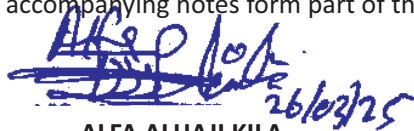
Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,798,084,635.85	Government Share of FAAC (Statutory Revenue)	1	1,759,973,923.39	2,500,000,000.00	0.00	2,500,000,000.00	740,026,076.61
950,804,590.03	Government Share of VAT	2	1,837,282,947.12	1,100,000,000.00	0.00	1,100,000,000.00	(737,282,947.12)
0.00	Tax Revenue	3		200,000.00	0.00	200,000.00	200,000.00
4,686,096.85	Non Tax Revenue	4	4,322,000.00	23,880,000.00	0.00	23,880,000.00	19,558,000.00
30,165,506.60	Transfer from Other Gov t.Entities	5	40,975,506.60	0.00	0.00		(40,975,506.60)
2,783,740,829.33	Total Revenue (a)		3,642,554,377.11	3,624,080,000.00	0.00	3,624,080,000.00	(18,474,377.11)
	EXPENDITURE						
924,141,194.98	Salaries & Wages	6	980,075,257.88	1,782,173,994.00	0.00	1,782,173,994.00	802,098,736.12
93,104,952.62	Social Benefit	7	70,998,523.54	87,000,000.00	0.00	87,000,000.00	16,001,476.46
1,058,881,153.47	Overhead Cost	8	1,043,193,146.07	1,740,850,090.92	613,122,210.92	1,127,727,880.00	697,656,944.85
390,929,141.88	Grants & Contributions	9	949,684,379.77	513,000,000.00	73,000,000.00	440,000,000.00	(436,684,379.77)
260,752,803.35	Transfer to other Govt. Agencies	10	251,656,177.84	240,486,000.00	100,000,000.00	140,486,000.00	(11,170,177.84)
	Depreciation		90,892,083.91		0.00		
2,727,809,246.30	Total Expenditure (b)		3,386,499,569.01	4,363,510,084.92	786,122,210.92	3,577,387,874.00	977,010,515.91
55,931,583.03	Surplus/ (Deficits) for the period from operating activities c=(a-b)		256,054,808.10				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		256,054,808.10				
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		256,054,808.10				

The accompanying notes form part of these statements

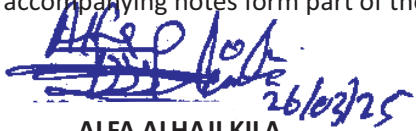

ALFA ALHAJI KILA
 Treasurer
 Gagarawa Local Government, Jigawa State



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

GAGARAWA 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	17,207,802.90		3,684,677.70	
Receivables	15	70,833,667.80		70,833,667.80	
Prepayments					
Inventories					
Total Current Assets A			88,041,470.70		74,518,345.50
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	2,694,852,000.00		2,785,744,083.91	
Intangible Assets					
Total Non Current Assets B			2,694,852,000.00		2,785,744,083.91
Total Assets C = A + B			2,782,893,470.70		2,860,262,429.41
LIABILITIES:-					
Current Liabilities					
Deposits	17	65,489,500.00		45,581,200.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			65,489,500.00		45,581,200.00
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	12,677,282.00		12,141,694.00	
Total Non Current Liabilities E			12,677,282.00		12,141,694.00
Total Liabilities F = D + E			78,166,782.00		57,722,894.00
Net Assets: G = C - F		0.00	2,704,726,688.70	0.00	2,802,539,535.41
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	2,431,876,429.10		2,723,639,914.06	0.00
Accumulated Surplus/(Deficits)	20	272,850,259.60		78,899,621.35	0.00
Minority Interest					
Total Net Assets/Equity: H = G			2,704,726,688.70		2,802,539,535.41

The accompanying notes form part of these statements


ALFA ALHAJI KILA
 Treasurer

Gagarawa Local Government, Jigawa State



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

GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024	2024	2023	2023
		N	N	N	N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	1,759,973,923.39		1,798,084,635.85	
Government Share of VAT	2	1,837,282,947.12		950,804,590.03	
Taxes Revenue	3			-	
Non Tax Revenue (Independent Revenue)	4	4,322,000.00		4,686,096.85	
Transfer from Other Government Entities	5	40,975,506.60		30,165,506.60	
Total Inflow from operating Activities (A)			3,642,554,377.11		2,783,740,829.33
Outflows					
Salaries & Wages	6	980,075,257.88		924,141,194.98	
Social Benefits	7	70,998,523.54		93,104,952.62	
Overhead Cost	8	1,043,193,146.07		1,058,881,153.47	
Grants & Contributions	9	949,684,379.77		390,929,141.88	
Transfer to other government Entities	10	251,656,177.84		260,752,803.35	
Finance Cost					
Total Outflow from Operating Activities (B)			3,295,607,485.10		2,727,809,246.30
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			346,946,892.01		55,931,583.03
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		-			
Purchase/ Construction/Rehabilitations of PPE	11	(353,867,654.81)		(62,104,169.85)	
Net Cash Flow from Investing Activities			(353,867,654.81)		(62,104,169.85)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12	-		-	
Repayment of Borrowings (other non Current liabilities)	13	20,443,888.00		3,000,000.00	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			20,443,888.00		3,000,000.00
Net Cash Flow From All Activities			13,523,125.20		(3,172,586.82)
Cash & Its Equivalent as at 1st January, 2024			3,684,677.70		6,857,264.52
Cash & Its Equivalent as at 31st December, 2024			17,207,802.90		3,684,677.70
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		256,054,808.10		55,931,583.03	
Add Back Non-Cash Movement Items:					
Depreciation		90,892,083.91			
Amortization					
impairment Charges					
			346,946,892.01		55,931,583.03
Net Movement in Current Asset/Liabilities					
Net Movement in recievables				-	
Net Movement in Payables		20,443,888.00		3,000,000.00	
Net Cash Flow from Operating Activities			20,443,888.00		3,000,000.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(353,867,654.81)		(62,104,169.85)	
Total Items Classified as Investing Activities			(353,867,654.81)		(62,104,169.85)
Net Cash Flow From All (Operating) Activities			13,523,125.20		(3,172,586.82)
Cash & it's Equivalent as at 1 January,2024			3,684,677.70		6,857,264.52
Cash & it's Equivalent as at 31 December,2024			17,207,802.90		3,684,677.70

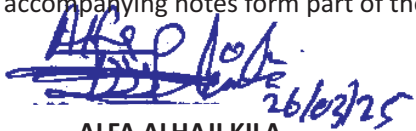
The above is a true and correct copy of these statements
Auditor General
Jigawa State



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

GAGARAWA 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	2,785,744,083.91		16,795,451.50	2,802,539,535.41
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	2,785,744,083.91	0.00	16,795,451.50	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	256,054,808.10	256,054,808.10
Balance at 31December 2023	2,785,744,083.91	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(353,867,654.81)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	2,431,876,429.10	0.00	272,850,259.60	2,704,726,688.70

The accompanying notes form part of these statements


ALFA ALHAJI KILA
 Treasurer

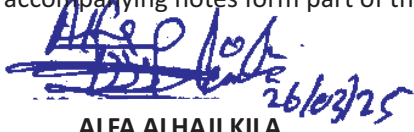
Gagarawa Local Government, Jigawa State



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

GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,798,084,635.85	Government Share of FAAC (Statutory Revenue)	1	1,759,973,923.39	2,500,000,000.00	0.00	2,500,000,000.00	740,026,076.61
950,804,590.03	Government Share of VAT	2	1,837,282,947.12	1,100,000,000.00	0.00	1,100,000,000.00	(737,282,947.12)
0.00	Tax Revenue	3		200,000.00	0.00	200,000.00	200,000.00
4,686,096.85	Non Tax Revenue	4	4,322,000.00	23,880,000.00	0.00	23,880,000.00	19,558,000.00
30,165,506.60	Transfer from Other Govt. Entities	5	40,975,506.60	0.00	0.00		(40,975,506.60)
2,783,740,829.33	TOTAL REVENUE (A)		3,642,554,377.11	3,624,080,000.00	0.00	3,624,080,000.00	(18,474,377.11)
	RECURRENT EXPENDITURE						
924,141,194.98	Salaries & Wages	6	980,075,257.88	1,782,173,994.00	0.00	1,782,173,994.00	802,098,736.12
93,104,952.62	Social Benefit	7	70,998,523.54	87,000,000.00	0.00	87,000,000.00	16,001,476.46
1,058,881,153.47	Overhead Cost	8	1,043,193,146.07	1,740,850,090.92	613,122,210.92	1,127,727,880.00	697,656,944.85
390,929,141.88	Grants & Contributions	9	949,684,379.77	513,000,000.00	73,000,000.00	440,000,000.00	(436,684,379.77)
260,752,803.35	Transfer to other Govt. Agencies	10	251,656,177.84	240,486,000.00	100,000,000.00	140,486,000.00	(11,170,177.84)
2,727,809,246.30	TOTAL RECURRENT EXPENDITURE (B)		3,295,607,485.10	4,363,510,084.92	786,122,210.92	3,577,387,874.00	1,067,902,599.82
	CAPITAL EXPENDITURE						
55,592,801.53	ADMINISTRATIVE SECTOR		159,499,620.72	242,235,000.00	0.00	242,235,000.00	82,735,379.28
	ECONOMIC SECTOR		99,781,345.50	202,000,000.00	0.00	202,000,000.00	102,218,654.50
6,511,368.32	SOCIAL SECTOR		94,586,688.59	564,800,357.38	462,638,316.38	102,162,041.00	470,213,668.79
	DISPOSAL OF PPE						
62,104,169.85	TOTAL CAPITAL EXPENDITURE (C)		353,867,654.81	1,009,035,357.38	462,638,316.38	546,397,041.00	655,167,702.57

The accompanying notes form part of these statements


ALFA ALHAJI KILA
 26/03/25

Treasurer
Gagarawa Local Government, Jigawa State



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

GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	437,880,800.56	890,276,365.00	452,395,564.44	921,318,623.94
	SHARE OF EXCHANGE	1,022,677,999.06	300,000,000.00	(722,677,999.06)	309,078,285.15
	SHARE OF NON OIL REVENUE	51,139,070.73	0.00	(51,139,070.73)	76,932,006.39
	FOREX EQUALIZATION	2,428,687.97	909,723,635.00	907,294,947.03	83,828,555.76
	E-MONEY	59,141,057.38	400,000,000.00	340,858,942.62	78,560,487.64
	ECOLOGICAL	28,838,374.38	0.00	(28,838,374.38)	60,881,012.58
	SURE-P OTHER FAAC RECEIVED	157,867,933.31	0.00	(157,867,933.31)	0.00
	TOTAL	1,759,973,923.39	2,500,000,000.00	740,026,076.61	1,530,598,971.46

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	67,458,980.27	53,846,183.85	0.00	0.00	5,442,907.95	0.00	0.00	126,748,072.07
FEBRUARY	84,166,971.26	50,228,013.91	0.00	0.00	4,810,550.92	0.00	0.00	139,205,536.09
MARCH	2,854,553.68	108,127,257.51	0.00	0.00	4,529,446.16	0.00	116,956,676.71	232,467,934.06
APRIL	52,016,607.81	51,618,450.25	0.00	0.00	4,420,601.78	0.00	0.00	108,055,659.84
MAY	43,547,253.66	79,830,918.99	0.00	0.00	5,401,158.04	0.00	0.00	128,779,330.69
JUNE	23,690,055.87	90,480,287.62	0.00	0.00	4,534,036.72	0.00	0.00	118,704,380.21
JULY	19,007,825.16	87,178,825.09	0.00	0.00	4,700,919.64	0.00	40,911,256.60	151,798,826.49
AUGUST	22,733,171.98	107,213,554.83	0.00	2,428,687.97	5,625,365.93	28,838,374.38	0.00	166,839,155.09
SEPTEMBER	27,811,730.15	85,800,299.22	0.00	0.00	4,484,720.29	0.00	0.00	118,096,749.66
OCTOBER	16,711,250.95	84,849,272.70	30,683,442.44	0.00	5,518,383.39	0.00	0.00	137,762,349.48
NOVEMBER	9,661,742.82	100,781,320.66	20,455,628.29	0.00	5,145,833.95	0.00	0.00	136,044,525.72
DECEMBER	68,220,656.95	122,723,614.43	0.00	0.00	4,527,132.61	0.00	0.00	195,471,403.99
TOTAL	437,880,800.56	1,022,677,999.06	51,139,070.73	2,428,687.97	59,141,057.38	28,838,374.38	157,867,933.31	1,759,973,923.39

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	1,837,282,947.12	1,837,282,947.12

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	136,560,909.16	0.00	136,560,909.16	73,186,833.31		73,186,833.31
	FEBRUARY	117,028,219.22	0.00	117,028,219.22	71,785,443.21		71,785,443.21
	MARCH	125,600,349.87	0.00	125,600,349.87	66,831,692.53		66,831,692.53
	APRIL	153,522,129.80	0.00	153,522,129.80	62,437,223.51		62,437,223.51
	MAY	141,188,207.65	0.00	141,188,207.65	61,201,836.51		61,201,836.51
	JUNE	140,529,310.62	0.00	140,529,310.62	79,007,863.69		79,007,863.69
	JULY	153,182,142.67	0.00	153,182,142.67	79,977,971.74		79,977,971.74
	AUGUST	174,654,821.05	0.00	174,654,821.05	81,433,188.73		81,433,188.73
	SEPTEMBER	157,864,827.56	0.00	157,864,827.56	94,416,865.19		94,416,865.19
	OCTOBER	163,098,492.83	0.00	163,098,492.83	86,436,802.47		86,436,802.47
	NOVEMBER	193,825,410.83	0.00	193,825,410.83	94,609,373.57		94,609,373.57
	DECEMBER	180,228,125.86	0.00	180,228,125.86	99,479,495.57		99,479,495.57
	TOTAL	1,837,282,947.12	0.00	1,837,282,947.12	950,804,590.03		950,804,590.03



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

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax	0.00	100,000.00	100,000.00	0.00
	TOTAL	0.00	100,000.00	100,000.00	0.00
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	1,445,000.00	1,720,000.00	275,000.00	1,138,000.63
	FEES	2,462,000.00	17,020,000.00	14,558,000.00	3,100,096.15
	FINES	0.00	540,000.00	540,000.00	0.00
	SALES	0.00	2,700,000.00	2,700,000.00	222,000.00
	EARNINGS	265,000.00	400,000.00	135,000.00	0.00
	SALES/RENT	150,000.00	1,400,000.00	1,250,000.00	0.00
	REPAYMENT	0.00	100,000.00	100,000.00	226,000.07
	TOTAL	4,322,000.00	23,880,000.00	19,558,000.00	4,686,096.85
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue	0.00	0.00	0.00	0.00
	LICENCES	0.00	0.00	0.00	0.00
	Bake/bakery House license	0.00	20,000.00	20,000.00	0.00
	Dried Fish & Meat licenses	0.00	0.00	0.00	0.00
	Hawkers permits	0.00	0.00	0.00	0.00
	produce buying licenses/Corn Grinding	0.00	0.00	0.00	0.00
	Tractor Hiring services	1,445,000.00	30,000.00	(1,415,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	0.00	0.00	0.00	0.00
	Communication Equipment Inst. Permits	0.00	0.00	0.00	0.00
	Public Conveniences Licenses fees	0.00	0.00	0.00	0.00
	Minor Industry Licenses Fees	0.00	0.00	0.00	0.00
	Building Material / Block Making Licenses	0.00	0.00	0.00	0.00
	Sand dredging license	0.00	0.00	0.00	0.00
	Rice mills /cassava grinding license	0.00	0.00	0.00	0.00
	TOTAL	1,445,000.00	50,000.00	(1,395,000.00)	0.00
	FEES				
	Tender Fees			0.00	0.00
	Birth / Death Registration indigence	265,000.00	1,400,000.00	0.00	0.00
	Business / barowfit Fees	2,462,000.00	0.00	0.00	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	0.00	0.00	0.00	0.00
	TOTAL	2,727,000.00	1,400,000.00	0.00	0.00
	FINES				
	Fines	0.00		0.00	0.00
	TOTAL	0.00		0.00	0.00
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	150,000.00	500,000.00	0.00	0.00
	TOTAL	150,000.00	500,000.00	0.00	0.00
	EARNINGS	0.00	100,000.00	0.00	0.00
	Earning from Market	0.00	2,000,000.00	0.00	0.00
	Earning from Motor Park	0.00	100,000.00	0.00	0.00
	Earning from Comm, Activities, shop & shopping centre	0.00	500,000.00	0.00	0.00
	Abattoir / Slaughter House	0.00	0.00	0.00	0.00
	TOTAL	0.00	2,700,000.00	0.00	0.00
	SALES/RENT				
	Rent on government Building	0.00	50,000.00	0.00	0.00
	Rent on Government properties	0.00	200,000.00	0.00	0.00
	TOTAL	0.00	250,000.00	0.00	0.00



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

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5		ACTUAL	BUDGET	VARIANCE	ACTUAL
	Augmentation	39,000,000.00	0.00	0.00	28,190,000.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Govt. Entities	40,975,506.60	2,000,000.00	24,493.40	30,165,506.60
BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	JANUARY	1,500,000.00	0.00	(1,500,000.00)	750,000.00
2	FEBRUARY	5,000,000.00	0.00	(5,000,000.00)	18,690,000.00
3	MARCH	10,000,000.00	0.00	(10,000,000.00)	750,000.00
4	APRIL		0.00	0.00	1,000,000.00
5	MAY	11,500,000.00	0.00	(11,500,000.00)	1,000,000.00
6	JUNE		0.00	0.00	1,750,000.00
7	JULY		0.00	0.00	
8	AUGUST		0.00	0.00	1,000,000.00
9	SEPTEMBER	10,000,000.00	0.00	(10,000,000.00)	2,250,000.00
10	OCTOBER		0.00	0.00	
11	NOVEMBER	1,000,000.00	0.00	(1,000,000.00)	
12	DECEMBER		0.00	0.00	1,000,000.00
	TOTAL	39,000,000.00	0.00	(39,000,000.00)	28,190,000.00

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	15,160,900.18	44,778,457.00	29,617,556.82	28,505,194.80
	Legislative Council	19,019,856.43	34,376,960.00	15,357,103.57	20,376,960.00
	Administrative and General services	33,309,602.87	33,329,332.00	19,729.13	38,065,655.81
	SUB-TOTAL	67,490,359.48	112,484,749.00	44,994,389.52	86,947,810.61
	ECONOMIC SECTOR			0.00	
	Agriculture Section	5,637,608.53	3,847,002.00	(1,790,606.53)	6,555,759.72
	Forestry Section	12,511,220.80	10,510,908.00	(2,000,312.80)	11,990,823.12
	Livestock Section (Veterinary)	23,515,554.27	23,029,256.00	(486,298.27)	24,529,721.32
	Treasury Account Section	14,155,122.79	47,569,507.00	33,414,384.21	19,942,963.44
	Internal Audit	1,205,853.19	1,211,689.00	5,835.81	1,138,213.20
	Planning, Research & Statistics Department		4,332,816.00	4,332,816.00	23,466,751.08
	Monitoring & Evaluation	11,247,545.50	21,428,033.00	10,180,487.50	3,607,806.08
	Statistics		0.00	0.00	0.00
	Treasury Revenue Section	8,685,650.69	18,039,189.00	9,353,538.31	7,726,550.52
	Road & Communication Section	6,692,740.49	3,313,892.00	(3,378,848.49)	3,726,058.90
	M2echanical Section	7,542,900.11	7,111,264.00	(431,636.11)	7,419,150.12
	Electrical Section	5,526,832.73	2,930,438.00	(2,596,394.73)	1,806,259.20
	Land & Survey Section	4,811,719.87	3,290,305.00	(1,521,414.87)	3,974,680.20
	Building Section	5,180,435.35	2,826,336.00	(2,354,099.35)	4,250,670.60
	SUB-TOTAL	106,713,184.32	149,440,635.00	42,727,450.68	120,135,407.50
	SOCIAL SECTOR			0.00	
	Local Education Authority		760,124,305.00	760,124,305.00	
	Education (Non-Teaching Staff)	141,537,948.51	0.00	(141,537,948.51)	124,258,227.10
	Education (Teaching Staff)	421,910,749.45	52,854,703.00	(369,056,046.45)	379,027,304.07
	Adult Education		530,750,145.00	530,750,145.00	0.00
	Other Education		0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	38,751,197.73	53,940,409.00	15,189,211.27	45,581,128.74
	Curative	155,427,354.58	80,854,333.00	(74,573,021.58)	139,290,752.27
	Rural Water Supply	4,916,499.56	4,529,188.00	(387,311.56)	4,116,667.33
	Traditional Officer (District Head Office)		0.00	0.00	0.00
	Community Development Section	15,177,133.36	14,263,960.00	(913,173.36)	8,945,395.32
	Information, Youth, Sport & Culture	6,968,138.90	4,457,593.00	(2,510,545.90)	4,826,909.88
	Social Welfare Section	13,994,488.66	14,451,714.00	457,225.34	7,624,916.28
	Trade Section and Cooperatives	7,188,203.33	4,022,260.00	(3,165,943.33)	3,386,675.88
	SUB-TOTAL	805,871,714.08	1,520,248,610.00	714,376,895.92	717,057,976.87
	GRAND TOTAL	980,075,257.88	1,782,173,994.00	802,098,736.12	924,141,194.98



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

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
			₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	30,195,542.52	25,000,000.00	(5,195,542.52)	47,436,616.22
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	32,168,104.85	40,000,000.00	7,831,895.15	36,545,504.80
	CONTRIBUTION TO PENSION FOR PHC STAFF	8,634,876.17	22,000,000.00	13,365,123.83	9,122,831.60
	TOTAL	70,998,523.54	87,000,000.00	16,001,476.46	93,104,952.62

GAGARAWA LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE 2024 -	ACTUAL 2023
8	Office of the Chairman	54,247,241.26	103,400,000.00	49,152,758.74	0.00
	Legislative Council	26,435,000.00	40,000,000.00	13,565,000.00	0.00
	Administrative and General services	161,036,357.72	75,900,000.00	(85,136,357.72)	0.00
	SUB-TOTAL	241,718,598.98	219,300,000.00	(22,418,598.98)	0.00
					0.00
	ECONOMIC SECTOR			-	0.00
	Agriculture Section	13,563,865.00	15,000,000.00	1,436,135.00	0.00
	Forestry Section	617,000.00	5,500,000.00	4,883,000.00	0.00
	Livestock Section (Vetrinary)	10,451,809.49	16,000,000.00	5,548,190.51	0.00
	Treasury Account Section	47,688,858.51	350,000,000.00	302,311,141.49	0.00
	Internal Audit	550,000.00	500,000.00	(50,000.00)	0.00
	Planning, Research & Statistics Department	49,034,667.00	37,822,210.92	(11,212,456.08)	0.00
	Monitoring & Evaluation			-	0.00
	Statistics			-	0.00
	Treasury Revenue Section	4,079,145.38	8,400,000.00	4,320,854.62	0.00
	Road & Communication Section	10,451,809.41	22,700,000.00	12,248,190.59	0.00
	Mechanical Section	25,521,327.02	31,000,000.00	5,478,672.98	0.00
	Electrical Section	39,242,989.98	50,100,000.00	10,857,010.02	0.00
	Land & Survey Section	1,960,000.00	1,200,000.00	(760,000.00)	0.00
	Building Section	5,536,000.00	26,500,000.00	20,964,000.00	0.00
	SUB-TOTAL	208,697,471.79	564,722,210.92	356,024,739.13	0.00
	SOCIAL SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE 2024 -	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	15,059,999.99	8,000,000.00	(7,059,999.99)	0.00
	Education (Teaching Staff)	0.00	5,000,000.00	5,000,000.00	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	5,725,220.00	17,000,000.00	11,274,780.00	0.00
	Curative	47,298,100.00	44,000,000.00	(3,298,100.00)	0.00
	Rural Water Supply	51,443,386.50	57,300,000.00	5,856,613.50	0.00
	Traditional Officer (District Head Office)			-	0.00
	Community Development Section	38,574,000.00	38,000,000.00	(574,000.00)	0.00
	Information, Youth, Sport & Culture	9,915,819.60	10,000,000.00	84,180.40	0.00
	Social Welfare Section	2,356,500.00	32,000,000.00	29,643,500.00	0.00
	Trade Section and Cooperatives	1,250,000.00	7,400,000.00	6,150,000.00	0.00
	SUB-TOTAL	171,623,026.09	225,857,880.00	54,234,853.91	0.00
	Other Overhead from Capital Receipt	421,154,049.21	730,970,000.00	309,815,950.79	0.00
	GRAND TOTAL	622,039,096.86	1,009,880,090.92	387,840,994.06	0.00
		1,043,193,146.07	1,740,850,090.92	697,656,944.85	0.00



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

8.1	OVER HEAD COST BY SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE 2024 -	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Procurement of Golf to Gagarawa Police	5,000,000.00	5,000,000.00	0.00	0.00
	Purchase of Vehicles Camry to CM Office	10,000,000.00	21,000,000.00	11,000,000.00	0.00
	General Renovation of Local Govt Secretariat	4,613,343.75	30,000,000.00	25,386,656.25	0.00
	Renovation of LEA Office	224,090.78	5,000,000.00	4,775,909.22	0.00
	Renovation of Local Govt Guest House at Dutse	20,000,000.00	25,000,000.00	5,000,000.00	0.00
	Purchase of Hisbah Vehicles	20,000,000.00	25,000,000.00	5,000,000.00	0.00
	Renovation og Gagarawa Duplex Guest House	13,000,000.00	20,000,000.00	7,000,000.00	0.00
	Renovation of Gagarawa District Head House	1,651,250.00	40,000,000.00	38,348,750.00	0.00
	Settlement of Liabilities	11,705,000.00	44,000,000.00	32,295,000.00	0.00
	Land Compensation	1,000,000.00	10,000,000.00	9,000,000.00	0.00
	Purchase of 2no Corolla LE	5,000,000.00	15,000,000.00	10,000,000.00	0.00
	General Renovation of Gagarawa Guest House	27,120,000.00	25,000,000.00	(2,120,000.00)	0.00
	Purchase of 2 toyota Hilux	15,000,000.00	106,393,395.00	91,393,395.00	0.00
	SUB-TOTAL	134,313,684.53	371,393,395.00	237,079,710.47	0.00
	ECONOMIC SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE 2024 -	ACTUAL 2023
	Tractor Loan Repayment	49,213,336.00	66,470,000.00	17,256,664.00	0.00
	Purchase of FireFighting Equiment (Fire Extinguisher)	700,826.48	1,000,000.00	299,173.52	0.00
	Control of Erosion across Local Government	32,368,036.39	40,000,000.00	7,631,963.61	0.00
	Purchase of 10no Mororcycle for ODF Program	18,107,031.35	8,235,000.00	(9,872,031.35)	0.00
	Road Side Tree Planting	1,000,000.00	5,000,000.00	4,000,000.00	0.00
		101,389,230.22	120,705,000.00	19,315,769.78	0.00
	SOCIAL SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE 2024 -	ACTUAL 2023
	Purchase of Grains Palliatives	39,000,000.00	41,600,000.00	2,600,000.00	0.00
	Demarcation of Grazing Reserves	3,474,000.00	4,000,000.00	526,000.00	0.00
	Repairs of Electrification Project at Gagarawa Gari (ongoing)	3,267,500.00	10,000,000.00	6,732,500.00	0.00
	Purchase of Hand Pump Materials	33,152,441.00	30,000,000.00	(3,152,441.00)	0.00
	Conversion of Motorise water at Habatsai	3,523,239.22	5,000,000.00	1,476,760.78	0.00
	Purchase of Solar Submersible	19,919,123.23	15,271,605.00	(4,647,518.23)	0.00
	Purchase of Hospital Drugs and Equipment	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Purchahse of Furnitures to newly Constructed Midwives Qtrs	20,000,000.00	20,000,000.00	0.00	0.00
	Youth Empowerment Programme (Palliatives)	27,700,000.00	30,000,000.00	2,300,000.00	0.00
	Renovation of Juma,at Mosque across the Local Govt	14,664,831.01	50,000,000.00	35,335,168.99	0.00
	Empowerment (Socila Protection)	10,750,000.00	13,000,000.00	2,250,000.00	0.00
	SUB-TOTAL	185,451,134.46	238,871,605.00	53,420,470.54	0.00
	TOTAL	421,154,049.21	730,970,000.00	309,815,950.79	0.00



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



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

9	GRANTS & CONTRIBUTIONS		BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	1% TRAINING FUND	47,459,861.93	25,000,000.00	(22,459,861.93)	23,092,248.93
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	47,459,861.93	25,000,000.00	(22,459,861.93)	23,092,248.93
	2% Sule Lamido University Kafin Hausa	75,189,360.59	20,000,000.00	(55,189,360.59)	53,572,739.86
	Contribution to State & LG Joint Projects & Programmes	392,189,652.00	150,000,000.00	(242,189,652.00)	175,000,000.00
	5% EMIRATE	181,149,030.48	100,000,000.00	(81,149,030.48)	116,171,904.17
	STABILIZATION FUND	206,236,612.84	120,000,000.00	(86,236,612.84)	
	TOTAL	949,684,379.77	440,000,000.00	(509,684,379.77)	390,929,141.88
10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Ministry for Local Government (Street Light Fund)	146,720,112.50	60,000,000.00	(86,720,112.50)	97,436,533.09
	Ministry for Water Resources (Water Facilities)	56,198,378.22	72,000,000.00	15,801,621.78	149,017,603.62
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,018,666.64	8,486,000.00	(5,532,666.64)	14,298,666.64
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	0.00
	LACA and Masaki	2,861,000.00	0.00	(2,861,000.00)	0.00
	Allura da Zare and Ministry of Information	600,000.00	0.00	(600,000.00)	0.00
	TOTAL	251,656,177.84	140,486,000.00	(111,170,177.84)	260,752,803.35
11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE				
	ADMINISTRATIVE SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Construction of Drainages at madaka medu and zarada	9,162,363.05	12,000,000.00	2,837,636.95	0.00
	Wall fencing at NYSC Lodged	2,550,000.00	5,000,000.00	2,450,000.00	0.00
	Construction of 5 daily mosques at	4,624,428.28	73,000,000.00	68,375,571.72	0.00
	Construction of 1block 2 Classroom at Madaka and others	3,356,150.00	15,000,000.00	11,643,850.00	0.00
	Construction of Science Laboratory at Madaka	8,756,000.00	50,000,000.00	41,244,000.00	0.00
	Construction of Midwives House	95,000,000.00	50,000,000.00	(45,000,000.00)	0.00
	Contribution to Community Development Project	31,771,615.39	8,235,000.00	(23,536,615.39)	0.00
	Construction of feeder road	4,279,064.00	29,000,000.00	24,720,936.00	0.00
	SUB TOTAL	159,499,620.72	242,235,000.00	82,735,379.28	0.00
11b	ECONOMIC SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Electrification project at	37,128,845.50	169,000,000.00	131,871,154.50	0.00
	Electrification of high and lower tension	3,100,000.00	30,000,000.00	26,900,000.00	0.00
	Connection of High Tension at Madaka	59,552,500.00	3,000,000.00	(56,552,500.00)	0.00
	SUB TOTAL	99,781,345.50	202,000,000.00	102,218,654.50	0.00
11c	SOCIAL SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	Purchase of Furniture's for Local Govt. Staff Quarters	600,000.00	15,000,000.00	14,400,000.00	0.00
	Solar Street Light one per each wards	10,500,000.00	12,162,041.00	1,662,041.00	0.00
	Drilling of Hand Pump at Dandidi and 38 others	27,000,000.00	15,000,000.00	(12,000,000.00)	0.00
	Solar Power at Dan Amarya and 28 others	47,427,969.59	30,000,000.00	(17,427,969.59)	0.00
	Purchase of water pump Generator at Kore Dan Madai & Gagarawa Gari	4,900,000.00	5,000,000.00	100,000.00	0.00
	Drilling of 20 Hand Pump at Zarada Yalawa Medi and others	4,158,719.00	25,000,000.00	20,841,281.00	0.00
	SUB TOTAL	94,586,688.59	102,162,041.00	7,575,352.41	0.00
	GRAND TOTAL	353,867,654.81	546,397,041.00	192,529,386.19	0.00



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

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	70,833,667.80
	CURRENT YEAR ADVANCE	70,833,667.80
	MARGINS	0.00
13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	78,166,782.00
	PREVIOUS YEAR NCL	57,722,894.00
	MARGINS	20,443,888.00

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	15,057,620.08	2,254,610.24
	OVERHEAD ACCOUNT	271,606.40	1,083,236.56
	SALARY ACCOUNT	108,098.48	
	PROJECT ACCOUNT	1,684,611.28	30,568.38
	LOAN ACCOUNT		316,262.52
	OTHERS ACCOUNT	85,866.66	
	TOTAL	17,207,802.90	3,684,677.70
15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	7,003,817.80	0.00
	OTHER ADVANCE	63,829,850.00	70,833,667.80
	TOTAL	70,833,667.80	70,833,667.80

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	0.00	2,361,286,836.73	14,307,888.89	12,836,125.00	298,531,983.29	98,781,250.00	2,785,744,083.91
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00	47,225,736.73	1,430,788.89	2,567,225.00	19,912,083.29	19,756,250.00	90,892,083.91
	ACCUMULATED DEPRECIATION 31/12/24		47,225,736.75	1,430,788.89	2,567,225.00	19,912,083.29	19,756,250.00	90,892,083.91
								0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	2,314,061,100.00	12,877,100.00	10,268,900.00	278,619,900.00	79,025,000.00	2,694,852,000.00



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

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	2,050,633.00	2,050,633.00
	8% CPS	1,000,000.00	1,000,000.00
	MHWUN	19,908,300.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	543,140.00	543,140.00
	GOVT TAX	33,681,333.00	33,681,333.00
	7.5% VAT	8,306,094.00	8,306,094.00
	TOTAL	65,489,500.00	45,581,200.00
18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	2,220,308.00	2,220,308.00
	5%WHT	320,030.00	235,030.00
	OTHERS	10,136,944.00	9,686,356.00
	TOTAL	12,677,282.00	12,141,694.00

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	2,785,744,083.91	0.00	(353,867,654.81)	2,431,876,429.10
	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	2,785,744,083.91	0.00	(353,867,654.81)	2,431,876,429.10

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/F	16,795,451.50	22,968,038.32
	SURPLUS/DEFICIT FOR THE YEAR	256,054,808.10	55,931,583.03
	ADJUSTMENT DURING THE YEAR	0.00	(62,104,169.85)
	BALANCE C/F	272,850,259.60	16,795,451.50



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

GAGARAWA LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE		BUDGETTED E XPENDITURE	VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	38,751,197.73	53,940,409.00		53,940,409.00	15,189,211.27	71.84
CURATIVE	155,427,354.55	80,854,333.00		80,854,333.00	(74,573,021.55)	192.23
RURAL WATER SUPPLY	4,916,499.56	4,529,188.00		4,529,188.00	(387,311.56)	108.55
SUB TOTAL EXPENDITURE	199,095,051.84	139,323,930.00		139,323,930.00	(59,771,121.84)	142.90
OVERHEAD COST						
PREVENTIVE	27,593,000.00	24,000,000.00		24,000,000.00	(3,593,000.00)	114.97
CURATIVE	48,974,661.00	39,500,000.00		39,500,000.00	(9,474,661.00)	123.99
RURAL WATER SUPPLY	73,242,626.00	73,900,000.00		73,900,000.00	657,374.00	99.11
SUB TOTAL EXPENDITURE	149,810,287.00	137,400,000.00	0.00	137,400,000.00	(12,410,287.00)	109.03
CAPITAL EXPENDITURE						
PREVENTIVE						
CURATIVE	125,000,000.00	77,000,000.00	30,000,000.00	107,000,000.00	(18,000,000.00)	116.82
RURAL WATER SUPPLY	60,753,522.00	135,000,000.00	6,000,000.00	141,000,000.00	80,246,478.00	43.09
SUB TOTAL EXPENDITURE	185,753,522.00	212,000,000.00	36,000,000.00	248,000,000.00	62,246,478.00	74.90
GRAND TOTAL						

GAGARAWA LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE		BUDGETTED EXPENDITURE	VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
NON-TEACHING	141,537,948.51	52,854,703.00		52,854,703.00	(88,683,245.51)	267.79
TEACHING	421,910,749.45	530,750,145.00		530,750,145.00	108,839,395.55	79.49
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	563,448,697.96	583,604,848.00		583,604,848.00	20,156,150.04	96.55
OVERHEAD COST						
NON-TEACHING	15,099,999.99	8,000,000.00		8,000,000.00	(7,099,999.99)	188.75
TEACHING	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	
ADULT EDUCATION		7,157,880.00		7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	15,099,999.99	15,157,880.00	30,257,879.99	45,415,759.99	30,315,760.00	33.25
CAPITAL EXPENDITURE						
NON-TEACHING	280,090.78		30,000,000.00	30,000,000.00	29,719,909.22	0.93
TEACHING		54,000,000.00				
ADULT EDUCATION						
SUB TOTAL EXPENDITURE			30,000,000.00	30,000,000.00	30,000,000.00	0.00
GRAND TOTAL	578,548,697.95	598,762,728.00	60,257,879.99	659,020,607.99	80,471,910.04	87.79



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 Gagarawa 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.

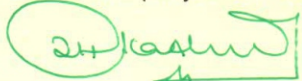
AUDITOR-GENERAL'S RESPONSIBILITIES

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

GAGARAWA LOCAL GOVERNMENT
DISCLOSURE AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST – DECEMBER 2024

1 GOVERNMENT SHARE OF STATUTORY REVENUE

Gagarawa Local Government received the Sum of One Billion seven hundred and Fifty-Nine Million Nine Hundred and Seventy-Three Thousand Nine Hundred and Twenty-Three Naira Thirty-Nine Kobo 1,759,973,923.39 as a statutory revenue From the Federation Account for the year ended this Figure represents 70.40 percent of the budgeted amount of Two Billion Five Hundred Million 2,500,000,000.00

2 GOVERNMENT SHARE OF VAT

A total Sum of One Billion Eight Hundred and Thirty-seven Million Two Hundred and Eighty-Two Thousand Nine Hundred and forty-seven Naira Twelve Kobo 1,837,282,947.12 was received from the Federation Account as share of VAT for the year ended 31st -December 2024, this represents 167.03 percent of the budgeted amount of One Billion One Hundred Million Naira 1,100,000,000.00

3 NON-TAX REVENUE

The Local Government account revealed that, the Sum of Four Million Three Hundred and Twenty-Two Thousand Naira 4,322,000.00 was realised as non-tax revenue during the period of January -December 2024, this represents only 18.10 percent of the budgeted amount of Twenty-Three Million Eight Hundred and Eighty Thousand Naira 23,880,000.00

4 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

A total Sum of forty Million Nine Hundred and Seventy-Five Thousand Five Hundred and six Naira Sixty Kobo 40,975,506.60 was received during the year ended 2024 as transfer From State independent revenue and stabilization account From Ministry for Local Government, the amount represents 2048.76 percent of the budgeted Figure of Two Million Naira 2,000,000.00

5 BANK RECONCILIATION STATEMENT

The account Maintained by the Local Government Council have been reconciled accordingly as at 31st -December 2024.

6 BUDGET PERFORMANCE

The overall budget performance of the Local Government in respect of revenue and expenditure is summarised below For more information:

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENT
REVENUE				
GOVT SHARE OF STATUTORY REV	2,500,000,000	1,759,973,923.39	740,026,076.61	70.40%
GOVT SHARE OF VAT	1,100,000,000	1,837,282,947.12	(737,282,947.12)	167.03%
TAX REVENUE	200,000.00		200,000.00	
NON-TAX REVENUE	23,880,000.00	4,322,000.00	19,558,000.00	18.10%
TRANSFER FROM OTHER GOVT ENTITIES	2,000,000	40,975,506.60	(38,975,506.60)	2048.76
TOTAL REVENUE	3,626,080,000.00	3,642,554,377.11	16,474,377.11	100.45%
EXPENDITURE				
RECURRENT EXP	4,363,510,084.92	3,295,607,485.10	1,067,902,599.82	75.53%
CAPITAL EXP	1,009,035,357.38	353,867,654.81	655,167,702.57	35.70%
TOTAL EXP ENDITURE	5,372,545,442.30	3,649,475,139.91	1,723,070,302.39	67.93%



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

1 TOTAL REVENUE

From the above table it was revealed that, the Sum of Three Billion Six Hundred and Forty-Two Million Five Hundred and Fifty-Four Thousand Three Hundred and Seventy-seven Naira Eleven kobo 3,642,554,377.11 was received both From the Federation Account and transfers from other government entities representing 100.45 percent of the total budgeted revenue of 3,626,080,000.00

2 RECURRENT EXPENDITURES

The Sum of Three Billion Two Hundred and Ninety-Five Thousand six Hundred and Eighty-Five Naira Ten kobo 3,295,607,485.10 was expended on recurrent expenditure for the year ended 31st -December 2024.This Figure represents 75.53 percent of the budgeted amount of 4,363,510,084.92.

3 CAPITAL EXPENDITURE

Capital expenditure amounting to Three Hundred and Fifty-Three Million Eight Hundred and Eighty Seven Thousand Six Hundred and Fifty-Four Naira Eighty-One Kobo 353,867,654.81 was expended incurred which represents only 35.70 percent of the budgeted Capital expenditure of 1,009,035,357.38

4 RECOMMENDATIONS

- a The Local Government Should reduce over spending on recurrent expenditure to use the same to Finance Capital Project For the well-being of the communities.
- b The local Government should explore more ways of revenue generation to reduce depending on Federation Account.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
GAGARAWA 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 Gagarawa 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 Three Hundred and Eighty One Million Seven Hundred and Ninety Three Thousand One Hundred and Eleven Naira Twenty Eight Kobo {N381, 793,111,.28} was issue to Gagarawa Local Government Council and the sum of Three Hundred and Seventy Four Million, Two Hundred and Ninety One Thousand, One Hundred and Twenty Four Naira Twenty Three Kobo Only [N374,291,124.23] was responded and verified, where Seven Million, Five Hundred and One Thousand, Nine Hundred and Eighty Seven NairaFive Kobo Only [N7,501,987.05] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/GML/ZO/GGWLG/LQ.1/24	Un Presented Payment Vouchers	38,606,000.00	38,606,000.00	0.00
2	ALG/GML/ZO/GGWLG/LQ.2/24	Irregular Payment	15,176,000.00	15,176,000.00	0.00
3	ALG/GML/ZO/GGWLG/LQ.3/24	Un Accounted Expenditure	61,949,365.00	61,949,365.00	0.00
4	ALG/GML/ZO/GGWLG/LQ.4/24	Un Remitted Government Expenditure	7,501,987.05	0.00	7,501,987.05
5	ALG/GML/ZO/GGWLG/LQ.5/24	Irregular Payment	25,073,826.00	25,073,826.00	0.00
6	ALG/GML/ZO/GGWLG/LQ.6/24	Un Accounted Payment	21,734,141.00	21,734,141.00	0.00
7	ALG/GML/ZO/GGWLG/LQ.7/24	KEDCO Bill Payments	1,200,000.00	1,200,000.00	0.00
8	ALG/GML/ZO/GGWLG/LQ.8/24	Un Presented Payment Vouches	69,645,874.23	69,645,874.23	0.00
9	ALG/GML/ZO/GGWLG/LQ.9/24	Payment without Vouchers	44,084,000.00	44,084,000.00	0.00
10	ALG/GML/ZO/GGWLG/LQ.10/24	Irregular Payment Voucher	48,233,575.00	48,233,575.00	0.00
11	ALG/GML/ZO/GGWLG/LQ.11/24	Payment for items not taken to store charges	39,797,000.00	39,797,000.00	0.00
12	ALG/GML/ZO/GGWLG/LQ.12/24	Project yet to be Executed	8,791,343.00	8,791,343.00	0.00
	TOTAL		381,793,111.28	374,291,124.23	7,501,987.05

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gagarawa Local Government staff and local Education Authorities. To this effect, a number of Thirty One [31] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Fifty Five Million, Two Hundred and Twenty Three Thousand, Four Hundred and Three Naira N55,233,403.00.

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 Twenty One [21] numbers of staff retired and deceased owed Gagarawa Local Government Council, the sum of Five Million, Six Hundred and Nine Thousand, Two Hundred and Forty Eight Naira N5,609,248.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



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

ALG/GML/GGWLG/LQ12/2024	Audit Form I
Local Query No. LQ/12	Station: Gagarawa
The Hon. Chairman	Pt. No: CC Date: CC
Gagarawa Local Government	Head: CC Sub Head: CC
Amount N: 8,791,343	Pages: Sandry
Nature of Payment:	Date: 17/03/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 30/4/25
RECEIVED

DPA
Pls deal
[Signature]
7/4/25
AUDIT QUERY

**PROJECT YET TO BE EXACUTED
OCTOBER TO DECEMBER, 2024**

The total sum of Eight Million Seven Hundred and Ninety One Thousand Three Hundred and Forty Three Naira (8,791,343) only, Were paid for various project, Audit Inspection of Project executed by the Local Government, The Project are yet to be executed up to the time of writing this Query.

This is Contrary to the provision of Financial Memoranda (FM) Chapter 14:1

In view of the above therefore, the Local Government should ask the contractors to execute the project or to refund the whole amount involved and this office has to be informed for further verification.

Same is copied to the Auditor General Local Government Council and Zonal Director Gumel Zonal Audit Office for their information and further Action.

DDCA
refer above
x treat res
[Signature]
DDCA
20/4/25

[Signature]
Muhammad Haruna
Area Auditor
Gagarawa Local Govt.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/GML/GGWLG/LQ11/2024

Local Query No. LQ/11

The, Hon. Chairman
Gagarawa Local Government



Audit Form 1

Station: Gagarawa

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 39,797,000

Payee: Sandry

Nature of Payment: _____

Date: 17/03/2025

AUDIT QUERY

**PAYMENTS FOR ITEMS NOT TAKEN
TO STORE CHARGES**

The sum of Thirty Nine Million Seven Hundred and Ninety Seven Thousand Naira Only (39,797,000) was paid for the various purchases and Repairs. Store inspection Conducted by us proves that the items were not taken to store charges .
(Refer to the Schedule Attached for Details).

In view of the above the payee's should fully Explain or else refund the amount paid to them and this office be furnish with recovery particulars for Verification.

Same is copied to the Auditor General Local Government Council and Zonal Director Gumel Zonal Audit Office for their information and Further Action.

DDCA
my above x deal
AG
DDCA
30/3/25

.....
Muhammad Haruna
Area Auditor
Gagarawa Local Govt.



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



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

ALG/GML/GGWLG/LQ10/2024	Audit Form 1
Local Query No. <u>LQ/10</u>	Station: <u>Gagarawa</u>
The, <u>Hon. Chairman</u>	Pv. No.: <u>CC</u> Date: <u>CC</u>
<u>Gagarawa</u> Local Government	Head <u>CC</u> Sub Head: <u>CC</u>
	Amount N: <u>48,233,575</u>
	Payee: <u>Sandry</u>
	Nature of Payment: _____
	Date: <u>17/03/2025</u>

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 30/4/25
RECEIVED

DCA
Pls deal
24/04/25
AG 30/4/25

AUDIT QUERY

**IRREGULAR PAYMENT VOUCHERS
OCTOBER – DECEMBER, 2024**

Expenditure to the tune of forty Eight Million Two Hundred and Thirty Three Thousand Five Hundred and Seventy Five Naira (48,233,575) Only have been made without full supporting Documents.

(Refer to the schedule Attached for Details).

This Contradict the provision of Model Financial Memoranda (FM) Chapter (14:4)(8)refer.

In view of the above therefore, all officers concerned should Rectify the anomalies and this office be informed accordingly.

Same is copied to the Auditor General Local Government Council and Zonal Director Gumel Zonal Audit Office for their information and Further Action.

DCA
mta gumel
24/04/25
20/4/25

[Signature]
Muhammad Haruna
Area Auditor
Gagarawa Local Govt.



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



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

ALG/GML/GGWL/LQ9/2024	Audit Form I
Local Query No. <u>LQ/9</u>	Station: <u>Gagarawa</u>
The, <u>Hon. Chairman</u>	Pv. No.: <u>CC</u> Date: <u>CC</u>
<u>Gagarawa</u> <u>Local Government</u>	Head <u>CC</u> Sub Head: <u>CC</u>
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE Sign: <u>[Signature]</u> Date: <u>30/4/25</u> RECEIVED	Amount N: <u>44,084,000</u>
	Payee: <u>Sandry</u>
	Nature of Payment: _____
	Date: <u>17/03/2025</u>

DDCA
Pls Deal
[Signature]
AUDIT QUERY

**PAYMENT WITHOUT VOUCHERS
OCTOBER – DECEMBER, 2024**

The total sum of Forty four Million Eighty Four Thousand Naira (44,084,000) only Were paid to various payees Without payment vouchers, (Refer to the Attached Schedule for Details).

This is contrary to the provision of financial Memoranda (FM) Chapter (14:3) and financial Regulation (FR) Chapter 6 Which state that under no circumstance should a cheque be raise or cash paid for which a payment voucher has not been raised.

In this regard therefore, the concerned officers should be ask to produce the authorized payment vouchers for the same Amount, or else refund the amount involved, and this office be informed for examination.

Same is copied to the Auditor General local Government Council and the Zonal Director Gumel Zonal Audit Office for their information and further Action.

DDCA
Refer above & act
[Signature]
20/4/25

.....
Muhamamd Haruna
Area Auditor
Gagarawa Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/GML/ZO/GGW/LQ9/2024

Local Query No. LQ/ 09/2024

The, Chairman
Gagarawa Local Government



DCA
Pls deal
20/1/25
AUDIT QUERY

Audit Form I

Station: Gagarawa
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: N69,645,874.23
Payee: Various
Nature of Payment: UN-PRESENTED
PAYMENTS
Date: 13 January, 2025

UNPRESENTED PAYMENT VOUCHERS
JULY-SEPTEMBER, 2024

Payments totaling to Sixty Nine Million Six Hundred and Forty Five Thousand Eight Hundred and Seventy Four Naira Twenty Three Kobo Only, (N 69,645,874.23) were observed to have been made without raising the necessary payment vouchers to support the payment made refer to the schedule attached.

It is essential that all financial transactions are supposed to be backed with necessary supporting documents to commensurate Government's policies and procedures to maintain transparency and accountability. In view of the above therefore, these office is requesting full explanation regarding the circumstances that lead to those transactions from the concerned officers or else the total amount involved be refunded in to the local government Treasury and inform us for further Audit action.

DCA
above & treat
20/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/GML/ZO/GGW/LQ8/2024

Local Query No. LQ/ 08/2024

The, Chairman

Gagarawa Local Government



DCA
Pis deal

AUDIT QUERY

KEDCO Bill Payments
N1,200, 000

During the recent Audit Treasury Inspections for the period of July to September 2024, it has come to our attention that payment for KEDCO bills (Monthly) have been processed and made to individual Accounts rather than the designated KEDCO Company Account. This practice raises concerns about compliance with financial management policies and could potentially lead to accountability issues.

We understand that there may have been reasons for this deviation; however, it is crucial that all payments are to be made through the appropriate channels to ensure accuracy and transparency in financial operations.

In this regard therefore, this office requests your clarification regarding this matter. Specifically, we would like to understand:-

1. The reasons for processing KEDCO bill payments to individual accounts instead of the company account

DCA
Pis deal
20/1/25

Audit Form I

Station: Gagarawa

Pv. No.: Various Date: Various

Head Various Sub Head: Various

Amount N: N1,200,000

Payee: Various KEDCO

Nature of Payment: BILLS PAYMENTS

Date: 13 January, 2025



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



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

ALG/AUD/GML/ZO/GGW/LQ7/2024

Local Query No. LQ/ 07/2024

The, Chairman

Gagarawa Local Government



AUDIT QUERY

Audit Form I

Station: Gagarawa

Pv. No.: Various Date: Various

Head: Various Sub Head: Various

Amount N: N21,734,141

Payee: Various UN ACCOUNTED

Nature of Payment: PAYMENTS

Date: 13 January, 2025

**UN ACCOUNTED PAYMENTS
JULY-SEPTEMBER 2024**

During the recent Audit Treasury Inspection for the period above, It has been observed that there are unaccounted transactions totaling to N21,734,141 (Twenty One Million Seven Hundred and Thirty Four Thousand One Hundred and Forty One Naira) Only linked to some Head of Departments and other category officers. (See details attached). This fraudulent act undermines the principles of accountability and transparency that we uphold in Audit Department. It is essential that all officers handle their responsibilities seriously and ensure that financial transactions are properly documented and accounted for. In view of the above therefore, we are formally advising the Local Government Council to take immediate action to rectify this situation, we Specifically advise that the Administration should initiate the process for the refund of the amount involved, N21,734,141 (Twenty One Million Seven Hundred and Thirty Four Thousand One Hundred and Forty One Naira) from the respective payees. This refund should be completed promptly to restore the integrity of the Local Government financial records.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/GML/ZO/GGW/LQ6/2024

Local Query No. LQ/ 06 /2024

The, Chairman

Gagarawa Local Government



Audit Form 1

Station: Gagarawa

Pv. No.: Various Date: Various

Head: Various Sub Head: Various

Amount N: N25,073,826

Payee: Various

Nature of Payment: IRREGULAR
PAYMENTS

Date: 13 January, 2025

AUDIT QUERY

**IRREGULAR PAYMENTS
JULY-SEPTEMBER 2024**

Examination of the payment vouchers for the above mentioned period has revealed that payment amounting to Twenty Five Million Seventy Three Thousand Eight Hundred and Twenty Six Naira Only, N25, 073,826 (refer to the schedule attached for details) were made without the attachment of relevant document to support the expenditure. This grossly abused the provision of financial memorandum chapter 13.1. and 14.1. This is a serious situation which can jeopardize the integrity of the present Government policies on financial operations and compliance with regulatory standards.

In view of the above therefore, we are advising the management to review the payments received and the circumstances around it. Moreover the officers concerned should be ask to refund the amount involve as it was not processed following the appropriate protocols. And ensure that the details of the refund be forwarded to this office for further verification.

DDCA
refer above extract
20/1/25



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



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

Local Query No. ALG/GML/ZO/GGWLQ/LQ. 4/24
The, The Chairman,
Gagarawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 18/9/24
RECEIVED

Audit Form 1

Station: Gagarawa LGA
Pv. No.: CC Date: Jan-June 24
Head CC Sub Head: CC
Amount N: 7,501,987.05
Payee: Sundries
Nature of Payment: Various
Date: 13/9/2024

AUDIT QUERY

UN-REMITTED GOVERNMENT TAX

During the examination of Payment Vouchers in respect of Capital Projects executed, we observed that most of the Government Taxes deducted were not remitted to the concerned bodies. A total sum to Twelve Million, Ninety Nine Thousand, Four Hundred and Eighty Seven Naira, Five Kobo (N12,099,487.05) were deducted as VAT, WHT and Stamp Duty, while the sum of Four Million, Five Hundred and Ninety Seven Thousand, Five Hundred Naira was remitted leaving Balance of N7,501,987.05 as un-remitted amount.

The officers concerned should ask to explain fully remit the amount involved or else appropriate sanction be enforced against them.

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

Warm regards,

[Signature]
Muhammad Haruna
Area Auditor
Gagarawa Local Govt.

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



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/GGWL/LQ. 3/24
The, The Chairman,
Gagarawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 18/9/24
RECEIVED

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

Audit Form I
Station: Gagarawa LGA
Pv. No.: CC Date: Jan-June 24
Head: CC Sub Head: CC
Amount N: 61,949,365.00
Payee: Sundries
Nature of Payment: Various
Date: 13/9/2024

UN-ACCOUNTED EXPENDITURE

As a result of posting of Bank Statement against the entries made in the Cash Book, we observed that withdrawals worth Sixty One Million, Nine Hundred and Forty Nine Thousand, Three Hundred and Sixty Five (N61,949,365.00) only were made without stating the purpose of the expenditure and were not accompanied with appropriate payment vouchers.

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

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

Warm regards,

[Signature]
Muhammad Haruna
Area Auditor
Gagarawa Local Govt.

DCA
above & deal
[Signature]
18/9/24

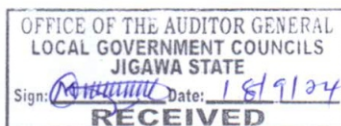


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/GML/ZO/GGWL/LQ. 2/24
The, The Chairman,
Gagarawa Local Government



Audit Form 1

Station: Gagarawa LGA
Pr. No.: CC Date: Jan-June 24
Head: CC Sub Head: CC
Amount N: 15,176,000.00
Payee: Sundries
Nature of Payment: Various
Date: 13/9/2024

AUDIT QUERY

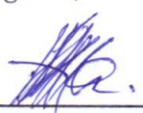
IRREGULAR PAYMENTS

Subsequent to the examination of Payment Vouchers for the period of January - June, 2024 it was observed that a lot of payment vouchers were paid without attaching some vital supporting documents to authenticate the payments amounting to Fifteen Million, One Hundred and Seventy Six Thousand (N15,176,000.00) only. Refer to attached list.

The above therefore, does not comply with Provision of Financial Memoranda Chapter 14.4(8) as such the responsible officers should be called upon to explain or else the total sum paid be refunded back to Treasury and this office be informed accordingly.

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

Warm regards,


Muhammad Haruna
Area Auditor
Gagarawa Local Govt.

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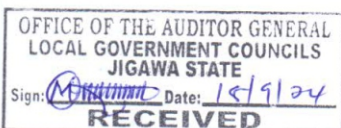


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/GML/ZO/GGWLG/LQ. 1/24
Local Query No. _____
The, _____
The Chairman,
Gagarawa _____ Local Government



Audit Form 1

Station: Gagarawa LGA
Pv. No.: CC Date Jan-June 24
Head CC Sub Head: CC
Amount N: 38,606,000.00
Payee: _____
Nature of Payment: Sundries
Various
Date: 18/9/2024

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

As a result of Examination of payment Vouchers for the period of January – June, 2024, we observed that various payments worth Thirty Eight Million, Six Hundred and Six Thousand Naira (N38,606,000.00) were made without preparing the authorized payment vouchers to validate the payments. Refers to attached list.

The above therefore is contrary to the provision of f.m 14.3, as such the concerned officers should be asked to explain or else the total sum paid be recovered and this office be furnish with recovery receipt accordingly.

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

Warm regards,


Muhammad Haruna
Area Auditor
Gagarawa Local Govt.

DCA
Pls treat
24/10/24 AG 18/9/24
my name is deal
18/9/24



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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

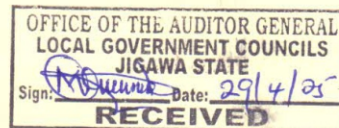


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT

GUMEL ZONE, JIGAWA STATE Ramadan, 20th 1446 A H

Our Ref: ALG/GML/ZO/GMLLG/LQ.12/24 Your Ref: _____ Date: February, 20th 2025

The Hon. Chairman,
Gagarawa local Government
Jigawa State



DCA
Pls DCA *(Signature) AG 29/4/25*

**PROJECTS VERIFICATION REPORT IN RESPECT OF GAGARAWA LOCAL
GOVERNMENT FOR THE PERIOD OF OCTORBER TO DECEMBER 2024**

We have conducted a sample Inspection of capital project and other supplies for the period stated above. The following are point of observation forwarded for your consideration and early response.

1. PROJECT YET TO BE EXECUTED

The Total sum of Eight million Seven Hundred and Ninety One Thousand Three Hundred and four Three Naira (8,791,343) only, It was discovered during the verification That the project were not Executed as a result of which Query issued **ALG/GML/ZO/GGWLG/LQ12/24**

2. RECOMMENDATIONS;

- The management should ensured all the project are fully Executed.
- All Agreement Latter for Contract Should be attached to the Payment Vouchers
- Anomalies observed during the exercise should be rectified and corrected.

The same is copied to the Auditor General Local Government Audit, Jigawa State for information and further necessary action.

Best Regards,

(Signature)
Musa Abdu Kazaure C N A

Zonal Director Audit

Gumel zone.

DCA
Please rectify as per
above.
(Signature)
29/4/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT

GUMEL ZONE, JIGAWA STATE Ramadan, 20th 1446 A H

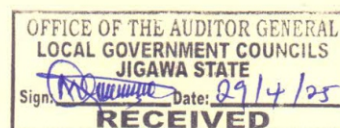
Our Ref: ALG/GML/ZO/GMLLG/LQ...../24 ^{A-1/3/24}

February, 20th 2025

The Hon. Chairman,

Gagarawa local Government

Jigawa State



DCA
P/S deal

AG 29/4/25

AUDIT INSPECTION REPORT IN RESPECT OF GAGARAWA LOCAL GOVERNMENT

FOR THE PERIOD OF OCTORBER TO DECEMBER, 2024

The Accounting records presented to us for the period Stated Above, Have been Examined.
Point of observations are hereby forwarded to you for consideration and immediate response.

1. INTERNAL CONTROL SYSTEMS

We Observed that the internal Control System of your Local Government Were found to be fairly operated, hence there is need to put more effort to improve the system.

2. CASH BOOK

All receipt and payment vouchers for the period under review have been posted into cash book hence, You are required to update your bank reconciliation on monthly basis.

3. VOUCHING

Examination of payment vouchers was conducted and the following were observed

3.1 UN-PRESENTED PAYMENT VOUCHERS

Payment Vouchers Worth of Forty four million Eight four thousand Naira (44,084,000) Only, Were not presented to us during the exercise and up to the time of writing this report. A Query was issued ALG/GML/ZO/GGWL/LQ09/24.

DCA
P/S deal
29/4/25
AG



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



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

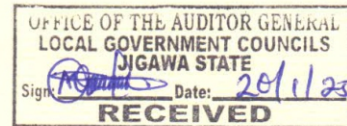
Our Ref:

ALG/GML/ZO/GGWLGA.1/VOL.I/2/24

Rajab, 13th 1446 AH

Date: Jan, 13th 2025 AD

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



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

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

2. PREVIOUS AUDIT REPORT:

Our previous Audit Report and Queries for the period of January - June, 2024 are yet to be responded, you are therefore required to submit your reply as soon as possible in order to prevent audit sanction.

3. INTERNAL CONTROL:

The Internal Control System of the Local Government is fairly operated as most of the payment vouchers were not being pre-audited before payment which is contrary to the provision of F.M Chapter 40.

4. CASH BOOK:

Receipt and Payment Vouchers for the period under review were posted into the Main Cash Book of the Local Government, as a result the following were observed.

4.1 UNPRESENTED PAYMENT VOUCHERS:

A lot of payment vouchers were not presented to us for Audit Examination and up to the time of writing this report. A Query was issued in that respect Vide ALG/AUD/GML/ZO/GGWLGA/L.Q.9/24 Amounting to N69,645,874:23.

*Decr
my signature & feet pls
Decr 20/1/25*



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



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

Our Ref: ALG/GML/ZO/GGWLG/LR/VOL.1/24

Date: Sept, 13th 2024



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

DCA
Pls deal as usual
at Kassar AG 19/9/24

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

The available accounting records maintained by your Council have been examined, Audit observation were pointed out and forward to you for your consideration and immediate reply: -

Done
reper advised
(Signature) DCA 18/9/24

INTERNAL CONTROL:

The system of Internal Control could not be relied on, because no pre-payment Audit was conducted at all as against the provision of f.m Chapter 40.

CASH BOOK:

Posting of Receipt and Payment Vouchers has improved as compared to previous year, meanwhile, effort should be made to reconcile the Cash with Bank Accounts.

4.0 VOUCHING:

During the examination of Payment Vouchers for the period under review, the following were observed:

4.1 UN-RESENTED PAYMENT VOUCHERS:

Payment Vouchers to the tune of Thirty Eight Million, Six Hundred and Six Thousand Naira (N38,606,000.00) only, were not presented to us for examination and up to the time of writing this report. A Query was issued Vide. ALG/GML/ZO/GGWLG/LQ.1/24.



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

148



GAGARAWA LOCAL GOVERNMENT COUNCIL

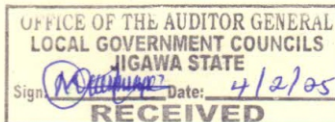
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. ADM/FIN/03/17/2024

15TH JANUARY 2025

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
JIGAWA STATE.



RE-UNPRESENTED PAYMENT VOUCHERS JULY-SEPTEMBER 2024

(N 69,645,874.23) ONLY

Reference to your query letter NO.ALG/AUD/GML/ZO/GGW/LQ8/2024 On the above subject matter I respond to confirm that all the started payment vouchers are ready for your kind verification record purpose please.

BEST REGARD

ABUBAKAR IDRIS
CHAIRMAN

Dca

pls deal

AG 6/2/25

DDCA
refer above & act pls
6/2/25



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

697



GAGARAWA LOCAL GOVERNMENT COUNCIL

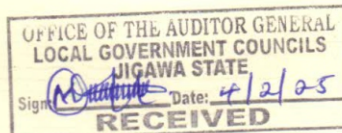
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. ADM/FIN/03/9/2024.....

15TH JANUARY 2025

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
JIGAWA STATE.

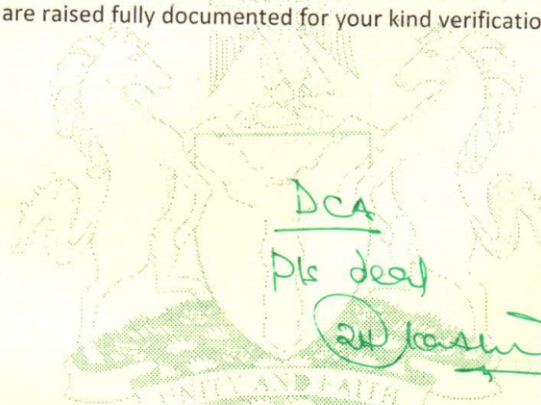


RE-KEDCO BILL PAYMENT (1,200,000) ONLY

Reference to your query letter NO:ALG/AUD/GML/ZO/GGW/LQ8/2024 I write to respond that the payment vouchers are raised fully documented for your kind verification and other purpose please

BEST REGARD

ABUBAKAR IDRIS
CHAIRMAN



DCA

Pls deal

AG 6/2/25

DCA

Refer above & act per
6/2/25
DCA.



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. N^o ABM/FIN/03/8/2024.....

15TH JANUARY 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 4/2/25
RECEIVED

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
JIGAWA STATE.

DCA
P/s Deal
20/01/25 JAG 6/2/25

15TH JANUARY 2025

RE-UN ACCOUNTED PAYMENT VOUCHERS JULY-SEPTEMBER 2024

(N 21,734,141.00) ONLY

Reference to your query letter NO: ALG/AUD/GML/ZO/GGW/LQ7/2024, I write to respond on the listed payment vouchers are accounted for, fully documented for your kind verification please

BEST REGARD

ABUBAKAR IDRIS
CHAIRMAN

20/01/25
above 2007 P/s
6/2/25



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

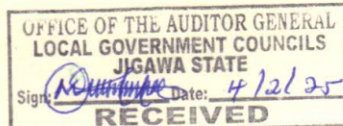
GAGARAWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. ADM/FIN/03/7/2024*****

15TH JANUARY 2025

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
JIGAWA STATE.



RE-IRREGULAR PAYMENT VOUCHERS JULY-SEPTEMBER 2024

(25,073,826) ONLY

I write to respond to your query NO: ALG/AUD/GML/ZO/GGW/LQ6/2024, All the started irregular payment made are now statelty made (i.e. receipt,rv,srv, list of the beneficiaries. Etc.) are now made for your kind verification

BEST REGARD

ABUBAKAR IDRIS
CHAIRMAN

Handwritten notes:
DCA
pls deal
(25,073,826) AG 6/2/25
Please find
attached for cut
6/2/25



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

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GAGARAWA LOCAL GOVERNMENT COUNCIL

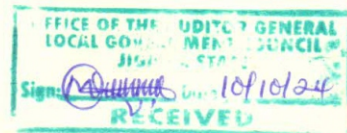
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No..... GGWL/TR./AUD/1/VOL.1/32

09/10/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

RE- AUDIT QUERRY ON UN REMITTED GOVERNMENT TAXES AMOUNTING TO
(N7, 501.987.05).

Reference to your Audit Quarry No. ALG/GML/ZO/GGWL/LQ.4/2024 dated
13/09/2024 on the above subject matter, I write to remit , all the government
Taxes for your kind verification, please.

Best regards.

Anyam
GARBA DAHURU.
Director Admin & Gen. Services.

SCA

Pls treat

Garba Dahuru
4

AG 14/10/24

SCA
Pls treat

Garba Dahuru
14/10/24



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

GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. GSWLG/TR:/AUD/1/VOL:H/30

09/10/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

RE- AUDIT QUERRY ON UN ACCOUNTED EXPENDITURE AMOUNTING TO
(N61,949,365.00)

Reference to your Audit Quarry No. ALG/GML/ZO/GGWL/LQ.3/2024 dated 13/09/2024 on the above subject matter, I write to respond that, all the payment made are accounted, signed and documented ready for your kind verification, please.

Best regards.

Amaw
GARBA DAHIRU.
Director Admin & Gen. Services.

Dea
Pls Deal
Dea
AG 14/10/24

Dea
Pls treat as per above
Dea
relig



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
GGWL/GTR/AUG/1/VOL.II/29
Ref. No.....

09/10/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

RE- AUDIT QUERRY ON IRREGULAR PAYMENT AMOUNTING TO (N15, 176,900.00).

Reference to your Audit Quarry No. ALG/GML/ZO/GGWL/LQ.2/2024 dated 13/09/2024 on the above subject matter, I write to respond that, all the payment vouchers are regularized, signed and documented for your kind verification, please.

Best regards.

Garba Dahiku
GARBA, DAHIKU,
Director Admin & Gen. Services.

DCA
Pls treat

(Signature) AG 14/10/24

DCA
the deal as per above
(Signature)
DCA
14/10/24



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No..GGWLG/TR./AUD/1/VOL.II/31

02/10/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

RE- AUDIT QUERRY UN PRESENTED PAYMENT VOUCHERS AMOUNTING TO
(N32, 606,000.00).

Reference to your Audit Quarry No. ALG/GML/ZO/GGWL/LQ.1/2024 dated 13/09/2024 on the above subject matter, I write to respond that, all the payment vouchers are Document at Treasury, signed and ready for your kind verification, please.

Best regards.

Garba Dahiru

GARBA DAHIRU,
Director Admin & Gen. Services.

Dea
Pls Seal

Supervisor AG 14/10/24

DDCA
nyan
adil

above x treat N