

JIGAWA STATE

LOCAL GOVERNMENT COUNCILS



2023 » CONSOLIDATED
REPORT OF THE
AUDITOR GENERAL
ON THE ACCOUNTS OF

27 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR ENDED 31ST DECEMBER, 2023



NATIONAL ANTHEM

Arise, O Compatriots, Nigeria's Call Obey
To Serve Our Fatherland
With Love And Strength And Faith
The Labour Of Our Heroes Past
Shall Never Be In Vain
To Serve With Heart And Might
One Nation Bound In Freedom, Peace And Unity.

Oh God Of Creation, Direct Our Noble Cause
Guide Our Leaders Right
Help Our Youth The Truth To Know
In Love And Honesty To Grow
And Living Just And True
Great Lofty Height Attain
To Build A Nation Where Peace And
Justice Shall Reign

NATIONAL PLEDGE

I Pledge To Nigeria, My Country
To Be Faithful, Loyal And Honest
To Serve Nigeria With All My Strength
To Defend Her Unity
And Uphold Her Honour And Glory
So Help Me God.





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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



His Excellency
MAL. UMAR A. NAMADI^{FCA}
THE EXECUTIVE GOVERNOR
JIGAWA STATE



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



His Excellency
ENGR. AMINU USMAN
DEPUTY GOVERNOR
JIGAWA STATE



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



QS. Rt. Hon.
HARUNA ALIYU DANGYATIN
THE SPEAKER
JIGAWA STATE HOUSE OF ASSEMBLY



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



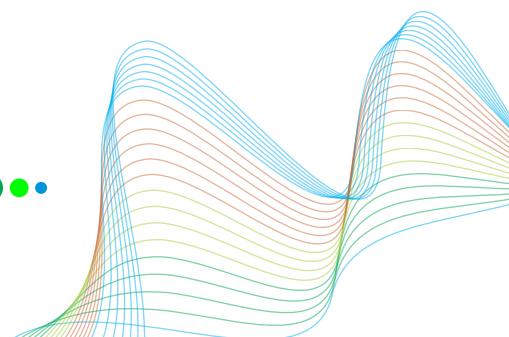
MAL. BALA IBRAHIM
THE SECRETARY
TO THE STATE GOVERNMENT
JIGAWA STATE



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



MUHAMMAD K. DAGACERI
THE HEAD OF CIVIL SERVICE
JIGAWA STATE





CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



Rt. HON. AHMED GARBA
THE HON. COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT &
COMMUNITY DEVELOPMENT
JIGAWA STATE



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



SHEHU A. KAILA CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
AUDITOR - GENERAL (LOCAL GOVERNMENTS)
JIGAWA STATE



LOCAL GOVERNMENT COUNCIL CHAIARMEN



HON. HALADU UBALI MADO
The Ag. Chairman
Auyo Local Government Council



HON. LAWAN ISMAILA
The Executive Chairman
Babura Local Government Council



HON. MAGAJI YUSUF
The Executive Chairman
Birnin Kudu Local Government Council



HON. UMAR BAFFA
The Executive Chairman
Birninwa Local Government Council



HON. ABDULLAHI SULEIMAN YAYARI
The Executive Chairman
Buji Local Government Council



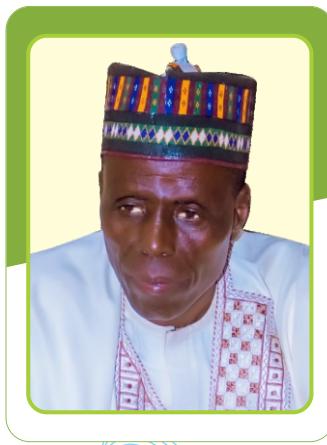
HON. SALE ALI
The Ag. Chairman
Dutse Local Government Council



HON. SANI MUKTHAR
The Executive Chairman
Gagarawa Local Government Council



HON. MUDANSIR MUSA
The Executive Chairman
Garki Local Government Council



HON. HALADU MUSA MELE
The Ag. Chairman
Gumel Local Government Council



LOCAL GOVERNMENT COUNCIL CHAIARMEN



HON. MUSA SHUAIBU MUHAMMED
The Executive Chairman
Guri Local Government Council



HON. ZAHRADDEEN ABUBAKAR
The Executive Chairman
Gwaram Local Government Council



HON. SALEH AHMED ZAUMA
The Executive Chairman
Gwiwa Local Government Council



HON. ABDULKADIR UMAR
The Executive Chairman
Hadejia Local Government Council



HON. ADO MAI UNGUWA
The Executive Chairman
Jahun Local Government Council



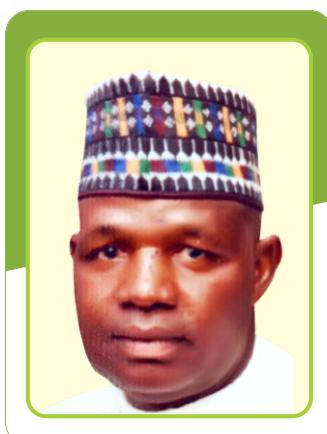
HON. MOHAMMED SAMINU YAHAYA
The Executive Chairman
Kafin Hausa Local Government Council



HON. IDRIS MATI HARUNA
The Executive Chairman
Kaugama Local Government Council



HON. TUKUR USMAN ISAH
The Ag. Executive Chairman
Kazaure Local Government Council



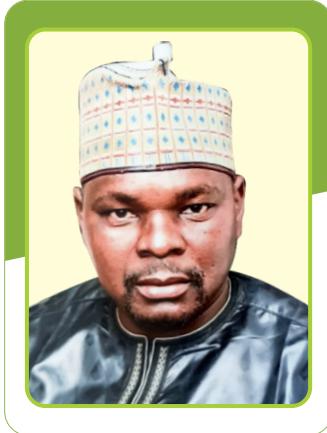
HON. ISAAH ADAMU MATARA
The Executive Chairman
Kiri Kasamma Local Government Council



LOCAL GOVERNMENT COUNCIL CHAIRMEN



HON. NASIRU AHMED
The Executive Chairman
Kiyawa Local Government Council



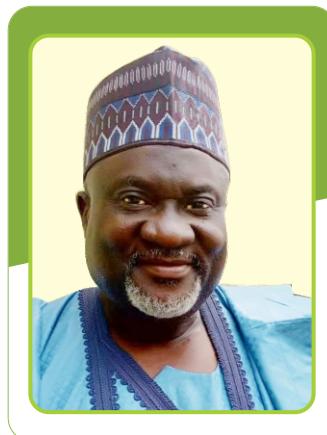
HON. UZERU NADABO
The Executive Chairman
Maigatari Local Government Council



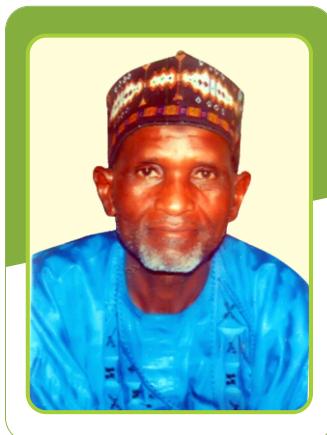
HON. HUSSAINI UMARU
The Executive Chairman
Malam Madori Local Government Council



HON. ADAMU SARKI MIGA
The Executive Chairman
Miga Local Government Council



HON. MUSTAPHA YUNUSA YANDUTSE
The Ag. Chairman
Ringim Local Government Council



HON. TUKUR MOHAMMED ALI
The Executive Chairman
Roni Local Government Council



HON. SALEH AHMED
The Executive Chairman
Sule Tankarkar Local Government Council



HON. BAFFA YAHAY TAURA
The Executive Chairman
Taura Local Government Council



HON. MUBARAK AHMAD
The Executive Chairman
Yankwashi Local Government Council



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023

We have examined the financial statements which have been prepared by the Management of Twenty Seven Local Government Councils under the accounting policies set out therein.

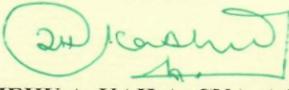
SCOPE

We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the council in the preparation of the Financial Statements which was adequately disclosed.

We have examined the accounts for the year ended 31st December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

- (i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the council books of Accounts had been properly kept.
- (ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2023 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.


24-6-2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa State.



JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023
(IPSAS CASH)

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Jigawa State Local Government Councils, to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Jigawa State Local Government Council. These policies shall form part of the universally agreed framework for financial reporting in Jigawa State Local Government Council.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focuses in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Jigawa State Local Government Council. Notes to the GPFS provide additional information about liabilities, including payables and borrowing, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting Items

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Jigawa State Local Government Council, in preparing and presenting Financial Statements.2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.3. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.5. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.6. Cash receipts are cash inflows.7. Cash payments are cash outflows.8. Cash Controlled by Jigawa State Government: Cash is deemed to be controlled by, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government.10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Jigawa State Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Jigawa Local Government Council, the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Jigawa State Local Government Council: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudence
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Jigawa State Local Government Council, except Government Business Enterprises (GBEs).



8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts <ol style="list-style-type: none">These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance <ol style="list-style-type: none">Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants& Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a
15.	Payments <ol style="list-style-type: none">These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: <ol style="list-style-type: none">Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases <ol style="list-style-type: none">Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and paymentsOperating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1						
CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023						
JIGAWA STATE LOCAL GOVERNMENT COUNCILS						
ANNUAL BUDGET	ACCOUNT CODE	CASHFLOW FROM OPERATING ACTIVITIES:	EXPLANATORY	ACTUAL YEAR 2023	PREV. YEAR 2022	
2023	1	RECEIPT:	NOTES (REF)			
48,926,189,431.00	110101 & 110103	Statutory Allocation: FAAC	1	56,226,565,956.35	42,733,585,412.65	
24,243,928,264.92	110102	Value Added Tax Allocation	2	30,828,477,876.51	22,331,718,790.63	
73,170,117,695.92	11	Sub-Total-Statutory Allocation		87,055,043,832.86	65,065,304,203.28	
6,840,000.00	120101	Direct Taxes - (Personal Taxes)	3	1,167,800.00	1,096,500.00	
210,631,000.00	120201	Licenses General	4	128,902,303.23	270,921,956.25	
230,334,000.00	120204	Fees General	5	227,633,995.84	92,809,044.21	
4,990,000.00	120205	Fines General	6	31,946,280.46	14,227,230.41	
35,945,000.00	120206	Sales General	7	9,195,107.00	0.00	
159,600,000.00	120207	Earnings General	8	82,250,402.84	0.00	
55,335,000.00	120208	Sales/Rent of Government Buildings:	9	12,169,367.00	48,295,458.05	
34,620,000.00	120209	Rent on land & others- General	10	12,249,050.00	0.00	
40,060,000.00	120210	Repayment - General	11	18,314,495.58	70,748,481.51	
4,080,000.00	120212	Interest Earned General	12	0.00	4,167,734.00	
52,000,000.00	120213	Re-imbursement General	13	53,338,680.40	53,338,680.00	
834,435,000.00	12	Sub-Total- Independent Revenue		577,167,482.35	555,605,084.43	
0.00	130201	Aid and Grants	14	0.00	0.00	
0.00	140101	Transfer from CRF to CDF	15	0.00	0.00	
5,157,616,128.00	140102	Transfer from Stabilization Fund (Augmentations)	16	2,708,921,766.75	2,288,450,814.89	
5,137,000,000.00				2,708,921,766.75	2,288,450,814.89	
79,141,552,695.92	1 = A	Total Receipts		90,341,133,081.96	67,909,360,102.60	
		Payments:				
33,266,498,834.80	210101 & 210201	Personnel Cost (Including Salaries on CFR Charges)	17	32,697,635,947.56	31,829,848,405.71	
0.00	210202	Contribution to Pension/Social Contribution	18	0.00	0.00	
25,542,309,179.63	2202-2203	Overhead Charges:	19	33,870,851,427.13	25,742,979,739.19	
0.00	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service	20	0.00	0.00	
0.00	220501 & 220502	Subvention to Parastatals:	21	0.00	0.00	
	-	Other Operating Activities:	22	0.00	0.00	
58,808,808,014.43	B	Total Payments		66,568,487,374.69	57,572,828,144.90	
20,332,744,681.49	C = A - B	Net Cash Flow from Operating Activities		23,772,645,707.27	10,336,531,957.70	
		Cash Flow from Investment Activities:				
23,196,654,818.00	23	Capital Expenditure:	23	23,268,456,480.64	10,228,840,734.47	
(23,196,654,818.00)	D	Net Cash Flow from Investment Activities		(23,268,456,480.64)	(10,228,840,734.47)	
		Cash Flow from Financing Activities:				
0.00	13	Proceeds from Loan	24	21,617,207.71	13,111,152.99	
		Other Non-Current Liabilities	25	119,514,413.84	(20,768,190.63)	
0.00	E	Net Cash Flow from Financing Activities		141,131,621.55	(7,657,037.64)	
0.00	F = C+D+E	Net Cash for the year		645,320,848.18	100,034,185.59	
0.00	G	Cash & Its Equivalent as at 1st January, 2023		396,046,135.52	296,011,949.93	
0.00	H = F+G	Cash & Its Equivalent as at 31st December, 2023		1,041,366,983.70	396,046,135.52	

[Handwritten signature] 24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 2: CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2023 JIGAWA STATE LOCAL GOVERNMENT COUNCILS				
ACCOUNT	ASSETS:-	EXPLANATORY	ACTUAL YEAR	PREVIOUS YEAR
CODE		NOTES (REF)	2023	2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
1301	Cash and Bank Balances	26	1,041,366,983.70	396,046,135.52
	TOTAL LIQUID ASSETS		1,041,366,983.70	396,046,135.52
	Investments and Other Cash Assets:			
3106	Advances:-	27	601,121,124.90	622,738,332.61
	Impress:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		601,121,124.90	622,738,332.61
3	TOTAL ASSETS		1,642,488,108.60	1,018,784,468.13
	LIABILITIES:-			
	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	236,755,755.97	(267,433,470.66)
460102	Trust Funds;		0.00	
460104	Other Public Funds:		0.00	
4601	TOTAL PUBLIC FUNDS		236,755,755.97	(267,433,470.66)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	1,405,732,352.63	1,286,217,938.79
4	TOTAL LIABILITIES		1,642,488,108.60	1,018,784,468.13

The accompanying notes form part of these statements

(Signature) 24-6-2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
 FRC/2023/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 3: CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023 JIGAWA STATE LOCAL GOVERNMENT COUNCILS GOVERNMENT					
PREVIOUS YEAR	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022	RECEIPT:	1	NOTES (REF)	2023	2023
42,733,585,412.65	Statutory Allocation: FAAC	110101 & 110103	1	56,226,565,956.35	48,926,189,431.00
22,331,718,790.63	Value Added Tax Allocation	110102	2	30,828,477,876.51	24,243,928,264.92
65,065,304,203.28	Sub-Total-Statutory Allocation	11		87,055,043,832.86	73,170,117,695.92
1,096,500.00	Direct Taxes - (Personal Taxes)	120101	3	1,167,800.00	6,840,000.00
270,921,956.25	Licenses General	120201	4	128,902,303.23	210,631,000.00
92,809,044.21	Fees General	120204	5	227,633,995.84	230,334,000.00
14,227,230.41	Fines General	120205	6	31,946,280.46	4,990,000.00
0.00	Sales General	120206	7	9,195,107.00	35,945,000.00
0.00	Earnings General	120207	8	82,250,402.84	159,600,000.00
48,295,458.05	Sales/Rent of Government Buildings:	120208	9	12,169,367.00	55,335,000.00
0.00	Rent on land & others- General	120209	10	12,249,050.00	34,620,000.00
70,748,481.51	Repayment - General	120210	11	18,314,495.58	40,060,000.00
4,167,734.00	Interest earned General	120212	12	0.00	4,080,000.00
53,338,680.00	Re-imbursement General	120213	13	53,338,680.40	52,000,000.00
555,605,084.43	Sub-Total- Independent Revenue	12		577,167,482.35	834,435,000.00
0.00	Aid and Grants	130201	14	0.00	
0.00	Transfer from CFR to CDF	140101	15	0.00	0.00
2,288,450,814.89	Transfer from Stabilization Fund	140102	16	2,708,921,766.75	5,157,616,128.00
2,288,450,814.89				2,708,921,766.75	5,157,616,128.00
67,909,360,102.60	Total Receipts	1 = A		90,341,133,081.96	79,141,552,695.92
	Payments:				
	Personnel Cost	210101 & 210201	17	32,697,635,947.56	33,266,498,834.80
31,829,848,405.71	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
0.00	Overhead Charges:	2202-2203	19	33,870,851,427.13	25,542,309,179.63
25,742,979,739.19	Consolidated Revenue Fund Charges (Incl. Service	220101 & 2206	20	0.00	0.00
0.00	Subvention to Parastatals:	220501 & 220502	21	0.00	0.00
0.00	Other Operating Activities:	-	22	0.00	0.00
57,572,828,144.90	Total Payments	B		66,568,487,374.69	58,808,808,014.43
10,336,531,957.70	OPERATIN BALANCE	C = A - B		23,772,645,707.27	58,808,808,014.43
	APPROPRIATIONS/TRANSFERS:				
10,336,531,957.70	Transfer to Capital Development Fund			23,772,645,707.27	20,332,744,681.49

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24-6-2024

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 4: STATEMENT OF CONSOLIDATED CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023 JIGAWA STATE LOCAL GOVERNMENT COUNCILS					
ACTUAL PREVIOUS 2022	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	FINAL BUDGET 2023
0.00	Transfer from Consolidated Revenue Fund:	140101		23,772,645,707.27	0.00
0.00	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204			0.00
10,336,531,957.70	TOTAL REVENUE AVAILABLE:			23,772,645,707.27	79,141,552,695.92
	LESS: CAPITAL EXPENDITURE				
0.00	Capital Expenditure: Administrative Sector:	23	23	8,567,896,480.64	0.00
0.00	Capital Expenditure: Economic Sector:	23	23	5,900,560,000.00	0.00
0.00	Capital Expenditure: Social Service Sector:	23	23	8,800,000,000.00	0.00
23,196,654,818.00	TOTAL CAPITAL EXPENDITURE:			23,268,456,480.64	23,196,654,818.00
	Intangible Assets			504,189,226.63	55,944,897,877.92
	CLOSING BALANCE			504,189,226.63	55,944,897,877.92

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 24 - 6 - 2024
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

SUMMARY OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2023			
JIGAWA STATE LOCAL GOVERNMENT COUNCIL			
ACCOUNT CODE	DESCRIPTION	CURRENT YEAR 2023	PREVIOUS YEAR 2022
110101 & 110103	Statutory Allocation: FAAC	56,226,565,956.35	42,733,585,412.65
110102	Value Added Tax Allocation	30,828,477,876.51	22,331,718,790.63
11	Sub-Total-Statutory Allocation	87,055,043,832.86	65,065,304,203.28
120101	Direct Taxes - (Personal Taxes)	1,167,800.00	1,096,500.00
120201	Licenses General	128,902,303.23	270,921,956.25
120204	Fees General	227,633,995.84	92,809,044.21
120205	Fines General	31,946,280.46	14,227,230.41
120206	Sales General	9,195,107.00	0.00
120207	Earnings General	82,250,402.84	0.00
120208	Sales/Rent of Government Buildings:	12,169,367.00	48,295,458.05
120209	Rent on land & others- General	12,249,050.00	0.00
120210	Repayment - General	18,314,495.58	70,748,481.51
120212	Interest Earning General	0.00	4,167,734.00
120213	Re-imbursement General	53,338,680.40	53,338,680.00
12	Sub-Total- Independent Revenue	577,167,482.35	555,605,084.43
140102	Transfer from Stabilization Fund (Augmentations)	2,708,921,766.75	2,288,450,814.89
210101 & 210201	Personnel Cost (Including Salaries on CFR Charges	32,697,635,947.56	31,829,848,405.71
210202	Contribution to Pension/Social Contribution		
2202-2203	Overhead Charges:	33,870,851,427.13	25,742,979,739.19
23	Capital Expenditure:	23,268,456,480.64	10,228,840,734.47
13	Proceeds from Loan	21,617,207.71	13,111,152.99
	Other Non-Current Liabilities	119,514,413.84	(20,768,190.63)
1301	Cash and Bank Balances	1,041,366,983.70	396,046,135.52
3106	Advances:-	601,121,124.90	622,738,332.61
46010101	Accumulated Fund:	236,755,755.97	(267,433,470.66)
410101 & 410102	Deposits (Non-Current Liabilities)	1,405,732,352.63	1,286,217,938.79

The accompanying notes form part of these statements

 24-6-2024
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2023

NOTE : 1 STATUTORY ALLOCATION

S/N	LGA	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	EXCSS BNK CHRG	E-MONEY	ECOLOGICAL	SURE-P	FOREX EQT.	TOTAL
1	AUYO	1,023,813,719.15	350,078,576.59	77,534,953.42	9,340,470.96	88,113,683.77	63,907,019.18	267,485,664.39	0.00	1,880,274,087.46
2	BABURA	1,145,757,477.21	405,632,121.45	91,701,460.43	11,047,079.93	67,004,837.90	75,533,549.52	365,832,612.53	110,432,503.52	2,272,991,642.49
3	BIRNIN KUDU	1,517,103,458.13	476,206,408.46	118,531,505.51	46,613,073.41	121,688,243.19	93,801,246.27	267,485,664.39	0.00	2,641,429,599.36
4	BIRNIWA	1,137,669,967.55	360,194,480.28	89,655,227.79	35,257,341.05	90,025,544.86	70,949,677.59	267,485,664.40	0.00	2,051,237,903.52
5	BUJI	956,166,561.31	303,197,589.98	75,468,255.29	59,722,656.61	29,678,247.22	81,703,173.92	267,485,664.39	0.00	1,773,422,148.72
6	DUTSE	1,271,706,462.83	416,278,429.63	56,053,834.68	41,660,111.30	71,841,779.39	180,875,241.94	83,834,213.74	267,485,664.39	2,389,735,737.90
7	GAGARAWA	921,318,623.94	309,078,285.15	76,932,006.39	83,828,555.76	78,560,487.64	60,881,012.58	267,485,664.39	0.00	1,798,084,635.85
8	GARKI	1,066,010,061.65	357,198,072.17	212,509,206.27	34,964,040.11	133,724,233.63	70,359,293.04	267,485,664.39	0.00	2,142,250,571.26
9	GUMEL	987,005,405.11	312,881,805.99	77,878,732.55	30,626,178.77	83,515,443.38	61,650,215.00	267,485,664.39	0.00	1,821,023,445.19
10	GURI	985,859,686.52	323,298,299.47	164,112,233.65	55,169,576.27	43,533,625.92	66,622,768.44	365,832,612.53	0.00	2,004,428,802.80
11	GWARAM	1,374,535,726.11	459,803,931.63	114,448,800.54	125,342,493.19	114,137,243.86	90,570,351.55	366,232,612.53	0.00	2,645,071,159.41
12	GWIWA	1,014,183,696.66	339,962,265.47	84,619,271.03	99,785,585.69	86,728,287.98	66,944,416.31	365,832,612.58	0.00	2,058,076,135.72
13	HADJIA	854,881,992.96	280,693,925.35	150,010,327.98	30,454,840.48	83,231,663.09	56,528,882.73	267,485,664.39	0.00	1,703,287,296.98
14	JAHUN	1,178,022,184.36	401,468,287.72	36,286,979.53	198,631,246.81	69,674,043.31	77,697,145.46	366,032,606.53	0.00	2,327,812,493.73
15	KAFIN HAUSA	1,403,445,300.04	443,654,993.02	110,429,203.39	43,426,804.90	113,855,129.58	87,389,397.91	267,485,664.39	0.00	2,469,686,493.24
16	KAUGAMA	969,663,891.87	318,030,137.56	42,824,243.31	31,827,666.26	56,814,609.36	64,048,013.62	498,048,116.20	0.00	1,981,256,678.18
17	KAZAURE	1,026,556,587.00	344,077,057.00	85,643,485.00	93,468,179.00	93,573,260.00	67,774,939.00	365,832,612.14	0.00	2,076,926,119.14
18	KIRIKA SAMMA	1,071,026,548.82	351,001,343.89	154,709,894.98	74,256,441.73	64,896,988.25	70,688,077.00	365,832,612.53	0.00	2,152,411,907.20
19	KIYAWA	1,106,794,231.39	362,635,841.98	105,808,179.95	62,530,775.12	92,285,465.34	36,221,694.37	73,031,145.80	365,832,612.53	2,205,209,946.49
20	MAIGATARI	1,181,529,229.81	373,967,453.52	93,083,428.73	36,605,497.22	96,946,229.74	73,622,623.14	267,485,664.39	0.00	2,123,280,126.55
21	MALAM MADORI	1,106,265,105.17	350,332,519.36	87,200,508.47	34,292,011.10	93,558,266.97	69,007,107.72	267,485,664.39	0.00	2,008,141,183.18
22	MIGA	985,299,849.72	343,548,987.35	87,451,529.76	79,985,461.56	9,251,370.55	63,297,398.82	296,144,010.03	0.00	1,864,978,607.79
23	RINGIM	1,246,472,562.70	394,361,384.95	98,159,638.01	0.00	99,224,802.26	77,679,738.72	267,485,664.39	38,601,740.47	2,221,935,531.50
24	RONI	919,341,616.08	291,633,579.10	72,589,882.41	28,546,313.51	78,083,818.19	57,444,823.69	267,485,664.39	0.00	1,715,125,697.37
25	SULE TANKARKAR	1,092,581,728.96	366,034,966.74	91,108,970.62	68,686,940.80	87,900,437.04	35,829,032.27	72,100,113.41	267,485,664.39	2,081,727,854.23
26	TAURA	1,050,774,345.85	332,906,947.11	82,863,147.02	0.00	88,068,515.87	65,574,687.73	32,586,323.26	267,485,664.39	1,920,259,631.23
27	YANKWASHI	919,523,486.84	308,479,782.78	76,783,034.44	30,195,290.32	81,404,769.60	60,738,621.95	365,837,112.33	53,468,421.60	1,896,450,519.86
	TOTAL	29,513,309,507.74	9,676,637,473.70	2,594,397,941.15	1,446,264,631.86	2,217,321,027.89	1,947,550,149.47	7,460,322,953.25	1,370,732,271.29	56,226,565,956.35

The accompanying notes form part of these statements

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR 2023
NOTE 2: VALUE ADDED TAX FOR THE YEAR 2023

S/N	L.G.A	VAT	TOTAL
1	AUYO	1,072,991,576.64	1,072,991,576.64
2	BABURA	1,253,169,259.52	1,253,169,259.52
3	BIRNIN KUDU	1,097,444,600.40	1,097,444,600.40
4	BIRNIWA	1,502,415,843.37	1,502,415,843.37
5	BUJI	991,000,076.54	991,000,076.54
6	DUTSE	1,343,239,159.81	1,343,239,159.81
7	GAGARAWA	950,804,590.03	950,804,590.03
8	GARKI	1,120,893,743.25	1,120,893,743.25
9	GUMEL	1,014,179,308.01	1,014,179,308.01
10	GURI	1,032,781,884.26	1,032,781,884.26
11	GWARAM	1,405,837,290.65	1,405,837,290.65
12	GWIWA	1,055,272,131.45	1,055,272,131.45
13	HADEJIA	1,010,549,710.27	1,010,549,710.27
14	JAHUN	1,302,873,202.96	1,302,873,202.96
15	KAFIN HAUSA	1,402,229,001.71	1,402,229,001.71
16	KAUGAMA	1,063,414,457.99	1,063,414,457.99
17	KAZAURE	1,142,820,491.24	1,142,820,491.24
18	KIRIKA SAMMA	1,213,918,462.85	1,213,918,462.85
19	KIYAWA	1,169,856,614.25	1,169,856,614.25
20	MAIGATARI	1,185,961,326.45	1,185,961,326.45
21	MALAM MADORI	1,142,628,712.09	1,142,628,712.09
22	MIGA	1,064,522,515.23	1,064,522,515.23
23	RINGIM	1,215,104,652.30	1,215,104,652.30
24	RONI	944,707,907.61	944,707,907.61
25	SULE TANKARKAR	1,070,264,051.14	1,070,264,051.14
26	TAURA	1,072,413,871.57	1,072,413,871.57
27	YANKWASHI	987,183,434.92	987,183,434.92
	TOTAL	30,828,477,876.51	30,828,477,876.51

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPARATIVE STATEMENT OF CONSOLIDATED NOTE 3 - 13 : INDEPENDENT REVENUE BUDGETED AND ACTUAL FOR THE YEAR 2022					
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE	PERFORMANCE
1	AUYO	10,300,000.00	4,559,960.60	5,740,039.40	44%
2	BABURA	26,470,000.00	18,516,033.60	7,953,966.40	70%
3	BIRNIN KUDU	38,950,000.00	27,855,565.45	11,094,434.55	72%
4	BIRNIWA	64,905,000.00	61,027,605.46	3,877,394.54	94%
5	BUJI	19,190,000.00	8,874,135.41	10,315,864.59	46%
6	DUTSE	26,740,000.00	24,434,649.57	2,305,350.43	91%
7	GAGARAWA	21,596,000.00	6,661,603.45	14,934,396.55	31%
8	GARKI	10,400,000.00	4,709,586.60	5,690,413.40	45%
9	GUMEL	33,805,000.00	4,698,727.12	29,106,272.88	14%
10	GURI	54,110,000.00	54,403,552.71	(293,552.71)	101%
11	GWARAM	26,265,000.00	32,744,794.83	(6,479,794.83)	125%
12	GWIWA	24,120,000.00	23,936,317.55	183,682.45	99%
13	HADEJIA	101,615,000.00	65,833,746.60	35,781,253.40	65%
14	JAHUN	24,380,000.00	17,311,784.49	7,068,215.51	71%
15	KAFIN HAUSA	27,070,000.00	20,423,229.05	6,646,770.95	75%
16	KAUGAMA	14,950,000.00	13,850,960.46	1,099,039.54	93%
17	KAZAURE	29,910,000.00	14,072,427.89	15,837,572.11	47%
18	KIRIKA SAMMA	20,195,000.00	12,076,806.31	8,118,193.69	60%
19	KIYAWA	25,402,000.00	17,240,400.08	8,161,599.92	68%
20	MAIGATARI	46,230,000.00	37,229,003.60	9,000,996.40	81%
21	MALAM MADORI	21,790,000.00	15,409,631.87	6,380,368.13	71%
22	MIGA	34,090,000.00	20,422,961.00	13,667,039.00	60%
23	RINGIM	21,800,000.00	15,803,620.23	5,996,379.77	72%
24	RONI	11,800,000.00	9,527,653.67	2,272,346.33	81%
25	SULE TANKARKAR	15,692,000.00	18,814,348.81	(3,122,348.81)	120%
26	TAURA	28,870,000.00	6,108,774.34	22,761,225.66	21%
27	YANKWASHI	53,790,000.00	20,619,601.60	33,170,398.40	38%
	TOTAL	834,435,000.00	577,167,482.35	257,267,517.65	69%

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPARATIVE STATEMENT OF CONSOLIDATED NOTE 16 : AUGUMENTATION BUDGETED AND ACTUAL FOR THE YEAR 2023				
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE
1	AUYO	200,000,000.00	41,520,000.00	158,480,000.00
2	BABURA	200,000,000.00	63,040,000.00	136,960,000.00
3	BIRNIN KUDU	219,759,909.00	93,466,165.33	126,293,743.67
4	BIRNIWA	220,000,000.00	44,517,663.38	175,482,336.62
5	BUJI	150,000,000.00	34,390,000.00	115,610,000.00
6	DUTSE	150,000,000.00	200,737,911.20	(50,737,911.20)
7	GAGARAWA	150,000,000.00	28,190,000.00	121,810,000.00
8	GARKI	210,000,000.00	78,805,027.39	131,194,972.61
9	GUMEL	260,000,000.00	292,049,447.00	(32,049,447.00)
10	GURI	150,000,000.00	32,220,000.00	117,780,000.00
11	GWARAM	130,000,000.00	91,850,914.00	38,149,086.00
12	GWIWA	200,000,000.00	29,270,000.00	170,730,000.00
13	HADEJIA	520,000,000.00	398,563,258.46	121,436,741.54
14	JAHUN	180,000,000.00	70,249,792.60	109,750,207.40
15	KAFIN HAUSA	180,000,000.00	72,010,000.00	107,990,000.00
16	KAUGAMA	150,000,000.00	46,610,000.00	103,390,000.00
17	KAZAURE	150,000,000.00	176,705,000.80	(26,705,000.80)
18	KIRIKA SAMMA	105,000,000.00	54,717,979.64	50,282,020.36
19	KIYAWA	112,000,000.00	69,636,306.84	42,363,693.16
20	MAIGATARI	120,000,000.00	109,520,990.00	10,479,010.00
21	MALAM MADORI	210,856,219.00	158,989,701.70	51,866,517.30
22	MIGA	160,000,000.00	98,376,489.72	61,623,510.28
23	RINGIM	250,000,000.00	178,328,147.87	71,671,852.13
24	RONI	180,000,000.00	47,900,000.00	132,100,000.00
25	SULE TANKARKAR	200,000,000.00	72,603,977.28	127,396,022.72
26	TAURA	250,000,000.00	98,032,993.54	151,967,006.46
27	YANKWASHI	150,000,000.00	26,620,000.00	123,380,000.00
	TOTAL	5,157,616,128.00	2,708,921,766.75	2,448,694,361.25

The accompanying notes form part of these statements

 24 - 6 - 2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

NOTE 17 & 19 : CONSOLIDATED RECURRENT EXPENDITURE 2023				
S/N	LOCAL GOVERNMENT	PERSONNEL	OVERHEAD	TOTAL
1	AUYO	961,061,073.46	1,151,904,908.00	2,112,965,981.46
2	BABURA	1,438,413,932.15	1,238,357,894.99	2,676,771,827.14
3	BIRNIN KUDU	1,399,968,525.69	2,007,242,705.15	3,407,211,230.84
4	BIRNIWA	816,325,378.79	1,605,734,922.07	2,422,060,300.86
5	BUJI	771,765,348.03	1,020,320,176.64	1,792,085,524.67
6	DUTSE	1,557,754,498.93	1,468,331,716.22	3,026,086,215.15
7	GAGARAWA	924,141,194.98	1,037,839,114.16	1,961,980,309.14
8	GARKI	1,265,462,518.45	1,347,519,624.52	2,612,982,142.97
9	GUMEL	1,302,885,283.00	1,061,185,641.00	2,364,070,924.00
10	GURI	729,675,813.59	1,230,161,253.59	1,959,837,067.18
11	GWARAM	1,699,166,480.53	1,584,392,868.32	3,283,559,348.85
12	GWIWA	806,647,093.20	1,237,508,040.01	2,044,155,133.21
13	HADEJIA	1,487,796,121.54	1,092,371,714.16	2,580,167,835.70
14	JAHUN	1,249,526,832.20	1,402,563,181.19	2,652,090,013.39
15	KAFIN HAUSA	1,338,207,045.59	1,633,238,520.27	2,971,445,565.86
16	KAUGAMA	1,240,254,788.01	981,862,094.88	2,222,116,882.89
17	KAZAURE	1,628,994,395.00	1,107,176,064.00	2,736,170,459.00
18	KIRIKA SAMMA	1,373,608,970.24	1,112,115,799.55	2,485,724,769.79
19	KIYAWA	1,044,144,725.29	1,408,024,201.08	2,452,168,926.37
20	MAIGATARI	1,314,900,690.00	1,445,517,788.00	2,760,418,478.00
21	MALAM MADORI	1,567,229,771.75	882,677,912.92	2,449,907,684.67
22	MIGA	807,720,644.87	1,212,612,841.00	2,020,333,485.87
23	RINGIM	1,471,170,036.44	1,345,694,073.13	2,816,864,109.57
24	RONI	1,047,534,284.29	982,545,829.70	2,030,080,113.99
25	SULE TANKARKAR	1,409,012,719.06	941,110,192.85	2,350,122,911.91
26	TAURA	1,151,059,399.96	1,212,930,810.73	2,363,990,210.69
27	YANKWASHI	893,208,382.52	1,119,911,539.00	2,013,119,921.52
	TOTAL	32,697,635,947.56	33,870,851,427.13	66,568,487,374.69

The accompanying notes form part of these statements

24 - 6 - 2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

NOTE 23 : COMPARATIVE STATEMENT OF CONSOLIDATED CAPITAL EXPENDITURE BUDGETED AND ACTUAL FOR THE YEAR 2023				
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE
1	AUYO	953,924,779.00	878,538,675.00	75,386,104.00
2	BABURA	846,233,227.00	887,991,086.97	(41,757,859.97)
3	BIRNIN KUDU	863,552,829.00	804,193,445.43	59,359,383.57
4	BIRNIWA	835,890,298.00	816,726,128.34	19,164,169.66
5	BUJI	1,213,899,520.00	841,292,281.27	372,607,238.73
6	DUTSE	1,055,932,493.00	954,005,237.29	101,927,255.71
7	GAGARAWA	939,824,082.00	827,933,107.01	111,890,974.99
8	GARKI	685,030,580.00	735,818,512.43	(50,787,932.43)
9	GUMEL	849,570,288.00	773,655,635.32	75,914,652.68
10	GURI	1,411,694,320.00	1,156,409,671.83	255,284,648.17
11	GWARAM	794,168,091.00	890,801,034.00	(96,632,943.00)
12	GWIWA	1,073,255,873.00	1,100,016,648.22	(26,760,775.22)
13	HADEJIA	799,088,416.00	604,444,942.28	194,643,473.72
14	JAHUN	841,240,952.00	1,024,263,524.29	(183,022,572.29)
15	KAFIN HAUSA	822,309,283.00	981,546,883.32	(159,237,600.32)
16	KAUGAMA	866,634,972.00	886,519,920.40	(19,884,948.40)
17	KAZAURE	671,874,848.00	598,757,133.00	73,117,715.00
18	KIRIKA SAMMA	528,845,848.00	943,073,751.26	(414,227,903.26)
19	KIYAWA	869,717,479.00	1,002,638,239.54	(132,920,760.54)
20	MAIGATARI	599,667,472.00	701,091,089.20	(101,423,617.20)
21	MALAM MADORI	826,087,310.00	869,961,261.24	(43,873,951.24)
22	MIGA	1,051,456,174.00	972,641,685.27	78,814,488.73
23	RINGIM	755,246,122.00	810,493,785.14	(55,247,663.14)
24	RONI	855,098,019.00	682,980,956.36	172,117,062.64
25	SULE TANKARKAR	526,583,693.00	867,284,567.83	(340,700,874.83)
26	TAURA	789,618,014.00	706,245,037.43	83,372,976.57
27	YANKWASHI	870,209,836.00	949,132,240.97	(78,922,404.97)
	TOTAL	23,196,654,818.00	23,268,456,480.64	46,465,111,298.64

The accompanying notes form part of these statements

24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

NOTE: 26 CASH AND BANK BALANCES			
S/N	LOCAL GOVERNMENT	ACCUAL YEAR 2023	PREVIOUS YEAR 2022
1	AUYO	18,430,963.32	11,313,488.82
2	BABURA	46,417,896.08	1,939,441.58
3	BIRNIN KUDU	65,387,762.03	11,597,018.82
4	BIRNIWA	18,848,786.76	3,433,265.20
5	BUJI	221,810,392.06	35,792,724.17
6	DUTSE	1,435,105.34	3,180,252.83
7	GAGARAWA	3,684,677.70	6,857,264.52
8	GARKI	499,981.03	1,623,788.23
9	GUMEL	1,057,229.00	6,832,861.00
10	GURI	14,213,812.88	8,288,865.10
11	GWARAM	59,925,345.79	10,211,400.81
12	GWIWA	54,959,973.45	5,959,669.16
13	HADEJIA	36,294,480.00	42,159,415.67
14	JAHUN	57,238,654.54	16,233,525.95
15	KAFIN HAUSA	51,864,234.23	37,976,958.41
16	KAUGAMA	9,331,930.02	6,537,130.13
17	KAZAURE	100,182,741.63	24,723,809.00
18	KIRIKA SAMMA	8,638,019.88	4,824,588.93
19	KIYAWA	16,169,484.42	5,954,623.76
20	MAIGATARI	2,207,376.00	3,379,876.60
21	MALAM MADORI	1,974,636.26	95,020.22
22	MIGA	72,996,153.00	16,883,302.40
23	RINGIM	10,571,415.11	5,822,840.16
24	RONI	51,569,213.87	47,369,025.57
25	SULE TANKARKAR	55,933,363.31	4,471,124.04
26	TAURA	50,836,861.00	24,256,838.44
27	YANKWASHI	8,886,494.99	48,328,016.00
	TOTAL	1,041,366,983.70	396,046,135.52

The accompanying notes form part of these statements

24-6-2024

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FRC/2023/PRO/ANAN/004/231669
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

NOTE: 27 ADVANCES			
S/N	LOCAL GOVERNMENT	ACTUAL YEAR 2023	YEAR 2022
1	AUYO	10,262,192.76	10,387,199.22
2	BABURA	6,511,928.00	8,036,361.00
3	BIRNIN KUDU	10,512,772.90	8,509,020.33
4	BIRNIWA	9,700,879.00	9,675,057.00
5	BUJI	20,015,117.00	20,015,117.00
6	DUTSE	65,188,021.20	65,696,369.56
7	GAGARAWA	70,833,667.80	70,833,667.80
8	GARKI	8,064,572.00	9,082,491.70
9	GUMEL	7,967,474.00	7,967,474.00
10	GURI	50,042,535.70	50,231,540.00
11	GWARAM	25,212,756.85	25,480,561.79
12	GWIWA	16,460,503.00	16,460,503.00
13	HADEJIA	15,744,191.00	16,258,021.00
14	JAHUN	44,110,778.00	44,110,778.00
15	KAFIN HAUSA	20,231,659.00	21,158,426.00
16	KAUGAMA	16,538,284.82	16,576,484.00
17	KAZAURE	8,104,900.00	8,880,932.00
18	KIRIKA SAMMA	15,257,760.00	15,257,760.00
19	KIYAWA	42,491,091.70	41,555,400.57
20	MAIGATARI	14,804,382.00	19,150,002.00
21	MALAM MADORI	7,879,344.44	7,946,183.00
22	MIGA	41,102,811.00	41,890,259.00
23	RINGIM	11,288,142.81	12,172,660.57
24	RONI	9,833,954.16	9,833,954.16
25	SULE TANKARKAR	25,510,844.76	38,074,054.91
26	TAURA	8,533,827.00	8,533,827.00
27	YANKWASHI	18,916,734.00	18,964,228.00
	TOTAL	601,121,124.90	622,738,332.61

The accompanying notes form part of these statements

24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
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Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

NOTE 28 : ACCUMULATED FUND			
S/N	LOCAL GOVERNMENT	ACTUAL YEAR 2023	YEAR 2022
1	AUYO	7,249,901.47	(591,066.77)
2	BABURA	(20,955,813.92)	(63,909,835.42)
3	BIRNIN KUDU	(82,082,359.61)	(135,844,856.85)
4	BIRNIWA	(4,507,361.24)	(19,948,704.80)
5	BUJI	210,593,887.06	36,285,332.33
6	DUTSE	(22,067,574.45)	(123,580.49)
7	GAGARAWA	16,795,451.50	22,968,038.32
8	GARKI	(31,869,450.97)	(29,727,724.07)
9	GUMEL	(26,139,745.00)	(20,364,113.00)
10	GURI	32,023,364.09	24,435,863.33
11	GWARAM	(83,893,803.36)	(85,037,579.40)
12	GWIWA	28,736,369.45	6,353,566.16
13	HADEJIA	35,985,252.50	42,364,018.17
14	JAHUN	41,052,921.76	(840,814.34)
15	KAFIN HAUSA	15,322,059.23	3,965,784.41
16	KAUGAMA	352,605.47	3,857,312.13
17	KAZAURE	41,896,240.76	(33,700,206.31)
18	KIRIKA SAMMA	(25,037,339.24)	(29,363,974.19)
19	KIYAWA	(22,709,473.92)	(29,845,575.67)
20	MAIGATARI	(42,799,551.00)	(37,281,430.40)
21	MALAM MADORI	(32,197,277.85)	(37,497,560.78)
22	MIGA	106,721,573.00	51,396,170.40
23	RINGIM	(8,668,488.29)	(12,532,545.48)
24	RONI	19,558,287.03	15,358,098.73
25	SULE TANKARKAR	44,775,401.61	18,772,649.89
26	TAURA	29,191,460.00	2,611,437.44
27	YANKWASHI	9,429,219.89	40,807,826.00
	TOTAL	236,755,755.97	(267,433,470.66)

The accompanying notes form part of these statements

 24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
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Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

NOTE: 29 : NON CURRENT LIABILITIES			
S/N	LOCAL GOVERNMENT	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
1	AUYO	21,443,254.61	22,291,754.81
2	BABURA	73,885,638.00	73,885,638.00
3	BIRNIN KUDU	157,982,894.54	155,950,896.00
4	BIRNIWA	33,057,027.00	33,057,027.00
5	BUJI	31,231,622.00	19,522,508.84
6	DUTSE	88,690,700.99	69,000,202.88
7	GAGARAWA	57,722,894.00	54,722,894.00
8	GARKI	40,434,004.00	40,434,004.00
9	GUMEL	35,164,448.00	35,164,448.00
10	GURI	32,232,984.49	34,084,541.77
11	GWARAM	169,031,906.00	120,729,542.00
12	GWIWA	42,684,107.00	16,066,606.00
13	HADEJIA	16,053,418.50	16,053,418.50
14	JAHUN	60,296,510.78	61,185,118.29
15	KAFIN HAUSA	56,773,834.00	55,169,600.00
16	KAUGAMA	25,517,609.37	19,256,302.00
17	KAZAURE	66,391,400.87	67,304,947.31
18	KIRIKA SAMMA	48,933,119.12	49,446,323.12
19	KIYAWA	81,370,050.04	77,355,600.00
20	MAIGATARI	59,811,309.00	59,811,309.00
21	MALAM MADORI	42,051,258.55	45,538,764.00
22	MIGA	7,377,391.00	7,377,391.00
23	RINGIM	30,528,046.21	30,528,046.21
24	RONI	41,844,881.00	41,844,881.00
25	SULE TANKARKAR	36,668,806.46	23,772,529.06
26	TAURA	30,179,228.00	30,179,228.00
27	YANKWASHI	18,374,009.10	26,484,418.00
	TOTAL	1,405,732,352.63	1,286,217,938.79

The accompanying notes form part of these statements

24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPARATIVE STATEMENT OF CONSOLIDATED STATUTORY ALLOCATIONS BUDGETED AND ACTUAL FOR THE YEAR 2023				
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE
1	AUYO	1,950,000,000.00	1,880,274,087.46	69,725,912.54
2	BABURA	2,100,000,000.00	2,272,991,642.49	(172,991,642.49)
3	BIRNIN KUDU	2,251,258,580.00	2,641,429,599.36	(390,171,019.36)
4	BIRNIWA	1,830,000,000.00	2,051,237,903.52	(221,237,903.52)
5	BUJI	1,900,000,000.00	1,773,422,148.72	126,577,851.28
6	DUTSE	1,961,569,274.00	2,389,735,737.90	(428,166,463.90)
7	GAGARAWA	1,350,796,316.00	1,798,084,635.85	(447,288,319.85)
8	GARKI	1,830,000,000.00	2,142,250,571.26	(312,250,571.26)
9	GUMEL	1,802,000,000.00	1,821,023,445.19	(19,023,445.19)
10	GURI	1,678,068,144.00	2,004,428,802.80	(326,360,658.80)
11	GWARAM	1,131,580,675.00	2,645,071,159.41	(1,513,490,484.41)
12	GWIWA	1,900,000,000.00	2,058,076,135.72	(158,076,135.72)
13	HADEJIA	1,730,000,000.00	1,703,287,296.98	26,712,703.02
14	JAHUN	2,110,000,000.00	2,327,812,493.73	(217,812,493.73)
15	KAFIN HAUSA	2,450,000,000.00	2,469,686,493.24	(19,686,493.24)
16	KAUGAMA	1,581,193,739.00	1,981,256,678.18	(400,062,939.18)
17	KAZAURE	1,980,000,000.00	2,076,926,119.14	(96,926,119.14)
18	KIRIKA SAMMA	1,585,981,484.00	2,152,411,907.20	(566,430,423.20)
19	KIYAWA	1,719,239,572.00	2,205,209,946.49	(485,970,374.49)
20	MAIGATARI	1,588,721,940.00	2,123,280,126.55	(534,558,186.55)
21	MALAM MADORI	1,838,959,994.00	2,008,141,183.18	(169,181,189.18)
22	MIGA	1,870,000,000.00	1,864,978,607.79	5,021,392.21
23	RINGIM	2,150,000,000.00	2,221,985,531.50	(71,985,531.50)
24	RONI	1,524,415,275.00	1,715,125,697.37	(190,710,422.37)
25	SULE TANKARKAR	1,618,157,675.00	2,081,727,854.23	(463,570,179.23)
26	TAURA	1,950,000,000.00	1,920,259,631.23	29,740,368.77
27	YANKWASHI	1,544,246,763.00	1,896,450,519.86	(352,203,756.86)
	TOTAL	48,926,189,431.00	56,226,565,956.35	(7,300,376,525.35)

The accompanying notes form part of these statements

24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPARATIVE STATEMENT OF CONSOLIDATED VALUE ADDED TAX BUDGETED AND ACTUAL FOR THE YEAR 2023				
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE
1	AUYO	800,000,000.00	1,072,991,576.64	(272,991,576.64)
2	BABURA	900,000,000.00	1,253,169,259.52	(353,169,259.52)
3	BIRNIN KUDU	1,257,724,219.00	1,502,415,843.37	(244,691,624.37)
4	BIRNIWA	800,000,000.00	1,097,444,600.40	(297,444,600.40)
5	BUJI	800,000,000.00	991,000,076.54	(191,000,076.54)
6	DUTSE	1,124,400,000.00	1,343,239,159.81	(218,839,159.81)
7	GAGARAWA	827,922,439.00	950,804,590.03	(122,882,151.03)
8	GARKI	811,916,678.92	1,120,893,743.25	(308,977,064.33)
9	GUMEL	800,000,000.00	1,014,179,308.01	(214,179,308.01)
10	GURI	935,889,695.00	1,032,781,884.26	(96,892,189.26)
11	GWARAM	1,176,674,357.00	1,405,837,290.65	(229,162,933.65)
12	GWIWA	800,000,000.00	1,055,272,131.45	(255,272,131.45)
13	HADEJIA	810,000,000.00	1,010,549,710.27	(200,549,710.27)
14	JAHUN	760,000,000.00	1,302,873,202.96	(542,873,202.96)
15	KAFIN HAUSA	980,000,000.00	1,402,229,001.71	(422,229,001.71)
16	KAUGAMA	926,363,616.00	1,063,414,457.99	(137,050,841.99)
17	KAZAURE	900,000,000.00	1,142,820,491.24	(242,820,491.24)
18	KIRIKA SAMMA	930,979,327.00	1,213,918,462.85	(282,939,135.85)
19	KIYAWA	978,636,587.00	1,169,856,614.25	(191,220,027.25)
20	MAIGATARI	909,413,130.00	1,185,961,326.45	(276,548,196.45)
21	MALAM MADORI	995,611,052.00	1,142,628,712.09	(147,017,660.09)
22	MIGA	800,000,000.00	1,064,522,515.23	(264,522,515.23)
23	RINGIM	950,000,000.00	1,215,104,652.30	(265,104,652.30)
24	RONI	822,592,846.00	944,707,907.61	(122,115,061.61)
25	SULE TANKARKAR	820,469,220.00	1,070,264,051.14	(249,794,831.14)
26	TAURA	800,000,000.00	1,072,413,871.57	(272,413,871.57)
27	YANKWASHI	825,335,098.00	987,183,434.92	(161,848,336.92)
	TOTAL	24,243,928,264.92	30,828,477,876.51	(6,584,549,611.59)

The accompanying notes form part of these statements

 24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPARATIVE STATEMENT OF CONSOLIDATED PERSONNEL COST BUDGETED AND ACTUAL FOR THE YEAR 2023				
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE
1	AUYO	1,137,284,984.00	961,061,073.46	176,223,910.54
2	BABURA	1,458,428,153.00	1,438,413,932.15	20,014,220.85
3	BIRNIN KUDU	1,363,953,918.00	1,399,968,525.69	(36,014,607.69)
4	BIRNIWA	886,829,793.00	816,325,378.79	70,504,414.21
5	BUJI	841,089,028.00	771,765,348.03	69,323,679.97
6	DUTSE	1,461,205,162.00	1,557,754,498.93	(96,549,336.93)
7	GAGARAWA	943,195,834.00	924,141,194.98	19,054,639.02
8	GARKI	1,347,717,726.00	1,265,462,518.45	82,255,207.55
9	GUMEL	1,299,756,338.00	1,302,885,283.00	(3,128,945.00)
10	GURI	809,275,431.00	729,675,813.59	79,599,617.41
11	GWARAM	1,792,812,967.00	1,699,166,480.53	93,646,486.47
12	GWIWA	845,146,479.00	806,647,093.20	38,499,385.80
13	HADEJIA	1,476,609,704.00	1,487,796,121.54	(11,186,417.54)
14	JAHUN	1,249,663,658.00	1,249,526,832.20	136,825.80
15	KAFIN HAUSA	1,680,951,380.00	1,338,207,045.59	342,744,334.41
16	KAUGAMA	1,245,057,198.80	1,240,254,788.01	4,802,410.79
17	KAZAURE	832,173,164.00	1,628,994,395.00	(796,821,231.00)
18	KIRIKA SAMMA	1,319,993,688.00	1,373,608,970.24	(53,615,282.24)
19	KIYAWA	1,289,585,667.00	1,044,144,725.29	245,440,941.71
20	MAIGATARI	1,336,750,743.00	1,314,900,690.00	21,850,053.00
21	MALAM MADORI	1,413,676,075.00	1,567,229,771.75	(153,553,696.75)
22	MIGA	824,545,931.00	807,720,644.87	16,825,286.13
23	RINGIM	1,568,088,566.00	1,471,170,036.44	96,918,529.56
24	RONI	1,188,360,585.00	1,047,534,284.29	140,826,300.71
25	SULE TANKARKAR	1,369,107,063.00	1,409,012,719.06	(39,905,656.06)
26	TAURA	1,353,356,523.00	1,151,059,399.96	202,297,123.04
27	YANKWASHI	931,883,076.00	893,208,382.52	38,674,693.48
	TOTAL	33,266,498,834.80	32,697,635,947.56	568,862,887.24

The accompanying notes form part of these statements

 24-6-2024

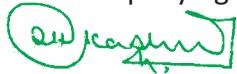
SHEHU A. KAILA, CNA, ACMA, FCIFC
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Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPARATIVE STATEMENT OF CONSOLIDATED OVERHEAD BUDGETED AND ACTUAL FOR THE YEAR 2023				
S/N	LOCAL GOVERNMENT	BUDGETED 2023	ACTUAL 2023	VARIANCE
1	AUYO	909,023,880.00	1,151,904,908.00	(242,881,028.00)
2	BABURA	990,123,880.00	1,238,357,894.99	(248,234,014.99)
3	BIRNIN KUDU	1,234,283,880.00	2,007,242,705.15	(772,958,825.15)
4	BIRNIWA	1,254,022,880.00	1,605,734,922.07	(351,712,042.07)
5	BUJI	998,422,880.00	1,020,320,176.64	(21,897,296.64)
6	DUTSE	796,573,880.00	1,468,331,716.22	(671,757,836.22)
7	GAGARAWA	792,483,880.00	1,037,839,114.16	(245,355,234.16)
8	GARKI	891,923,880.00	1,347,519,624.52	(455,595,744.52)
9	GUMEL	981,818,830.00	1,061,185,641.00	(79,366,811.00)
10	GURI	1,291,138,760.00	1,230,161,253.59	60,977,506.41
11	GWARAM	1,014,217,880.00	1,584,392,868.32	(570,174,988.32)
12	GWIWA	1,065,626,880.00	1,237,508,040.01	(171,881,160.01)
13	HADEJIA	804,543,880.00	1,092,371,714.16	(287,827,834.16)
14	JAHUN	1,045,830,995.00	1,402,563,181.19	(356,732,186.19)
15	KAFIN HAUSA	1,184,159,273.00	1,633,238,520.27	(449,079,247.27)
16	KAUGAMA	730,776,548.63	981,862,094.88	(251,085,546.25)
17	KAZAURE	653,782,908.00	1,107,176,064.00	(453,393,156.00)
18	KIRIKA SAMMA	898,630,879.00	1,112,115,799.55	(213,484,920.55)
19	KIYAWA	854,273,880.00	1,408,024,201.08	(553,750,321.08)
20	MAIGATARI	888,498,925.00	1,445,517,788.00	(557,018,863.00)
21	MALAM MADORI	892,483,880.00	882,677,912.92	9,805,967.08
22	MIGA	965,123,880.00	1,212,612,841.00	(247,488,961.00)
23	RINGIM	1,091,474,880.00	1,345,694,073.13	(254,219,193.13)
24	RONI	676,583,880.00	982,545,829.70	(305,961,949.70)
25	SULE TANKARKAR	813,033,880.00	941,110,192.85	(128,076,312.85)
26	TAURA	935,424,546.00	1,212,930,810.73	(277,506,264.73)
27	YANKWASHI	888,025,555.00	1,119,911,539.00	(231,885,984.00)
	TOTAL	25,542,309,179.63	33,870,851,427.13	(8,328,542,247.50)

The accompanying notes form part of these statements

 24-6-2024

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)

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

DISCLOSURE ON STATUTORY ALLOCATION, OTHER FAAC RECEIPTS, AUGMENTATIONS AND OTHER STABILIZATION RECEIPTS, INDEPENDENT REVENUE AND EXPENDITURES ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS JIGAWA STATE DISCLOSURE FOR THE YEAR ENDED 31ST DECEMBER 2023

1. **STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS:** The State- Local Government Joint Account Allocation Committee SLJAAC released the sum of Eighty Seven Billion Fifty-Five Million Forty-Three Thousand Eight Hundred And Thirty-Two Naira Eighty-Six Kobo Only N87,055,043,832.86 as statutory allocation from federation account for the year 2023, which represent 119% of the approved estimated amount N73,170,117,695.92
2. **AUGMENTATION AND OTHER RECEIPTS FROM STABILIZATION:** The Sum Of Two Billion Seven Hundred And Eight Million Nine Hundred And Twenty-One Thousand Seven Hundred And Sixty-Six Naira Seventy-Five Kobo Only 2,708,921,766.75 was received as Augmentation and other receipts from stabilization account from ministry for local government which represent 53% as against approved estimated Amount N5,157,616,128
3. **INDEPENDENT REVENUE:** The total Sum Of Five Hundred and Seventy Seven Million, One Hundred and Sixty-Seven Thousand, Four Hundred and Eighty-Two Naira, Thirty-Five Kobo. N577,167,482.35 was generated by the Local Government Councils which represents 69% of the approved estimated amount N 834,435,000.
4. **PERSONNEL COST:** The local government councils spent Thirty-Two Billion Six Hundred and Ninety-Seven Million Six Hundred and Thirty-Five Thousand Nine Hundred and Forty-Seven Naira Fifty-Six Kobo N 32,697,635,947.56 as personnel cost which represent 98% of the approved estimate amount N33,266,498,834.80
5. **OVERHEAD EXPENDITURE:** The Sum Of Thirty-Three Billion Eight Hundred and Seventy Million Eight Hundred and Fifty-One Thousand Four Hundred and Twenty-Seven Naira Thirteen Kobo Only N 33,870,851,427.13 was spent as overhead expenditure which represents 133% against N25,542,309,179.63 approved estimate
6. **CAPITAL EXPENDITURE :** During the year 31 December, 2023 the local government councils spent Twenty-Three Billion Two Hundred and Sixty-Eight Thousand Four Hundred And Eighty Naira Sixty-Four Kobo N 23,268,456,480.64 as capital project which represent 100% against approved estimated N 23,196,654,818.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

REVENUE AND EXPENDITURE 2023				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	73,170,117,695.92	87,055,043,832.86	(13,884,926,136.94)	119%
AUGMENTATION AND OTHER RECEIPTS FROM STABILIZATION	5,157,616,128	2,708,921,766.75	2,448,694,361.25	53%
INTERNALLY GENERATED REVENUE	834,435,000	577,167,482.35	257,267,517.65	69%
EXPENDITURE				
PERSONNEL EXPENDITURE	33,266,498,834.80	32,697,635,947.56	568,862,887.24	98%
OVERHEAD EXPENDITURE	25,542,309,179.63	33,870,851,427.13	(8,328,542,247.50)	133%
CAPITAL EXPENDITURE	23,196,654,818	23,268,456,480.64	(71801,662.64)	100%

RECOMMENDATIONS

1. There is urgent need for local government councils to exploit new avenues to improve internal revenue generation.
2. The local government should direct more resources on capital projects thereby reducing more spending on recurrent expenditures.

(Signature) 24-6-2024
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**OFFICE OF THE AUDITOR GENERAL
(LOCAL GOVERNMENTS)**

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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF THE TWENTY
SEVEN SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER 2023**

INTRODUCTION

In compliance with the provision of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 92-99 of Jigawa State Government Law No. of 2007 (as amended), I have examined the Accounts and Financial statements of Twenty seven (27) Local Government Councils of the state for the year ended 31st December 2023 in accordance with public Finance (Control Management act 1958), Model Financial Memoranda and Circular Guidance.

Therefore, the individual Accounts are certified as correct subject to the variations raised and contained in the Management and this Report, while the irregularities observed therein had been forwarded through Audit Local queries / Inspection Reports to the respective Chief Accounting Officers for their responses, comments and further action.

GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING

The pattern and manner of rendering accounting books and records as observed in most of the Local Government Councils were inadequate as highlighted below:

1. The main cashbook and other Accounting books were not timely prepared.
2. Bank Reconciliation Statement were in most cases not prepared by the Councils
3. Most payment Vouchers raised during the period were not having necessary documentary evidences to justify payments said to have made.
4. Some contracts/items said to have been supplied or executed could not be traced by the Audit in many cases.
5. Most payment Vouchers presented was not checked by the Treasury checking officers and / or Internal Auditors.
6. Advances for the execution of works granted to some officers of the Councils were for sometimes not retired.

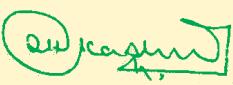


7. All Local Government Councils were not Maintaining Fixed assets and Investment registers.
8. Contrary to the policy of the present administration of having only one bank account by all tiers of Government (Treasury Single Account), all the Councils in the state are maintaining at least four to five different bank Accounts.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection Reports and Local queries were issued to the councils on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December 2023, queries worth Fifteen Billion, Eight Hundred and Ninety One Million, Four Hundred and Thirty One Thousand, Four Hundred and Sixty Four Naira, Twenty Five Kobo (**N15,891,431,464.25**) only were raised and issued to the Local Government Councils accordingly.

The councils responded to same queries issued to them, while we were able to resolve the sum of Fifteen Billion Five Hundred and Fifty Four Million, Eight Hundred and Twenty Five Thousand, Four Hundred and Eighty Five Naira, Sixty Four Kobo (**N15,554,825,485.64**) only, thus leaving a balance of Three Hundred and Thirty Six Million, Six Hundred and Five Thousand, Nine Hundred and Seventy Eight Naira, Sixty-One Kobo (**N336,605,978.61**) only which is yet to be cleared. Summary of the Queries and responses is hereby given in the next page.

 24-6-2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



**OFFICE OF THE AUDITOR GENERAL
(LOCAL GOVERNMENTS)**

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

**SUMMARY OF REPORTS AND QUERIES
FOR THE PERIOD JANUARY - DECEMBER, 2023**

S/N	LOCAL GOVERNMENT	No. OF ISSUES	AUDIT ISSUES AMOUNT	VERIFIED AND RESOLVED		NOT RESOLVED	
				AMOUNT	%	AMOUNT	%
1	AUYO	17	591,439,943.53	588,844,943.53	99.56%	2,595,000.00	0.44%
2	BABURA	17	784,832,018.63	781,082,018.63	99.52%	3,750,000.00	0.48%
3	BIRNIN KUDU	19	396,952,800.32	336,143,081.73	84.68%	60,809,718.59	15.32%
4	BIRNIWA	20	1,300,148,319.81	1,300,148,319.81	100.00%	0.00	0.00%
5	BUJI	17	725,444,428.86	710,405,354.37	97.93%	15,039,074.49	2.07%
6	DUTSE	13	646,287,282.19	646,287,282.19	100.00%	0.00	0.00%
7	GAGARAWA	14	641,768,609.13	618,069,096.27	96.31%	23,699,512.86	3.69%
8	GARKI	12	435,394,058.02	435,394,058.02	100.00%	0.00	0.00%
9	GUMEL	9	606,420,438.96	593,336,377.38	97.84%	13,084,061.58	2.16%
10	GURI	22	685,040,719.36	685,040,719.36	100.00%	0.00	0.00%
11	GWARAM	13	576,950,344.85	574,250,344.85	99.53%	2,700,000.00	0.47%
12	GWIWA	9	187,629,219.44	185,001,091.44	98.60%	2,628,128.00	1.40%
13	HADEJIA	18	432,250,787.61	424,735,437.61	98.26%	7,515,350.00	1.74%
14	JAHUN	15	485,741,507.14	485,741,507.14	100.00%	0.00	0.00%
15	KAFIN HAUSA	16	625,355,634.83	578,259,937.97	92.47%	47,095,696.86	7.53%
16	KAUGAMA	19	614,950,802.10	606,938,969.23	98.70%	8,011,832.87	1.30%
17	KAZAURE	11	130,015,152.32	125,025,552.32	96.16%	4,989,600.00	3.84%
18	KIRI KASAMMA	30	1,565,347,191.45	1,552,084,691.73	99.15%	13,262,499.72	0.85%
19	KIYAWA	18	1,017,073,497.42	1,010,567,832.86	99.36%	6,505,664.56	0.64%
20	MAIGATARI	8	597,007,837.97	596,687,837.97	99.95%	320,000.00	0.05%
21	MALLAM MADORI	9	39,499,000.00	39,499,000.00	100.00%	0.00	0.00%
22	MIGA	16	690,273,328.51	679,549,924.75	98.45%	10,723,403.76	1.55%
23	RINGIM	22	542,666,910.38	540,466,910.38	99.59%	2,200,000.00	0.41%
24	RONI	8	501,243,456.80	416,156,941.99	83.02%	85,086,514.81	16.98%
25	SULE TANKARKAR	15	483,260,154.82	477,964,384.32	98.90%	5,295,770.50	1.10%
26	TAURA	16	332,014,650.73	328,690,100.73	99.00%	3,324,550.00	1.00%
27	YANKWASHI	11	256,423,369.07	238,453,769.06	92.99%	17,969,600.01	7.01%
	TOTAL	414	15,891,431,464.25	15,554,825,485.64	97.41%	336,605,978.61	2.59%

[Signature] 24-6-2024

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Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON INFRACTIONS RAISED ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR 2023

The Auditor General has raised issues on **50Nos.** Infractions amounting to **N336,605,978.61** made by Local Government Councils which was not resolved, below are the details of issued raised.

ISSUE No. 1: UNPRESENTED PAYMENT VOUCHERS:

The sum of **N22,455,117.43** was expanded in **7Nos.** Infractions that are paid without presenting payment vouchers to justify the payments made in transaction. Table below shows details:

LGA	LQ REF	AMOUNT
AUYO	ALG/AUD/MMZO/AUY/LQ/7/23	65,000.00
BIRNIN KUDU	ALG/BKD/ZO/BKD/L.Q/23/13	1,268,000.00
GWIWA	AUD/KZO/GWW/Q/5/23	628,128.00
KAUGAMA	ALG/AUD/MMZO/KGM/LQ4/23	3,020,000.00
KIRI-KASAMMA	ALG/AUD/HZO/KKM/LQ20/23	435,000.00
RONI	ALG/AUD/KZO/RRN/LQ8/23	15,107,822.69
YANKWASHI	ALG/KZR/ZO/YKSLG/LQ5/23	1,931,166.74
TOTAL		22,455,117.43

Contravene: This action contradicts chapter 14:3 of Model Financial Memorandum.

Recommendation: The Auditor General has recommended the Local Government treasurers are held liable for all outstanding payment vouchers and Money therein involved should be refund to the Local Government treasury.

ISSUE No. 2 : IRREGULAR PAYMENTS:

Several payments worth **N38,440,177.56** was made with a total **7Nos.** Infractions identified in the payments made by Local Government Councils. Which were paid without proper documentation.

LGA	LQ REF	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/L.Q/23/12	2,475,000.00
GAGARAWA	ALG/GMZO/GGW/LQ.12&13/23	22,699,512.86
GWIWA	AUD/KZO/GWW/Q/LQ8/23	1,290,000.00
KIYAWA	ALG/AUD/JZO/KYW/LQ10/23	6,505,664.56
RINGIM	ALG/AUD/RNGZO/RNG/LQ13/23	2,000,000.00
YANKWASHI	ALG/KZR/ZO/YKSLG/LQ9/23	3,470,000.14
TOTAL		38,440,177.56

Contravene: This action contradicts chapter 14:1-5 of Model Financial Model.

Recommendation: The Auditor General has recommended that the treasurers be held liable for all irregularities in payments and that defaulting Local Government Councils should be appropriately sanctioned.



ISSUE No.3 : ITEMS NOT TAKEN ON STORE CHARGE:

Local Government Councils procured store items for the sum of **N5, 295,770.50** in **1No.** Infractions without store receipts voucher and as a result, items purchased were not taken on store charge.

LGA	LQ REF	AMOUNT
SULE TANKARKAR	ALG/GMZO/STK/LQ6/23	5,295,770.50
TOTAL		5,295,770.50

Contravene:

This action contradicts Financial Memorandum chapter 34:1 that is the general principles.

Recommendation:

The Auditor General recommended that, all items purchased and were not charge to store should be return back to store and officer involved should be appropriately sanctioned.

ISSUE No.4 : UNREMITTED TAXES

Payment vouchers to the tune of **N38, 282,989.34** to the **5No.** Infractions were paid without deducting/remitting tax to the authorities by the Local Government Councils. Table below shows details:

LGA	LQ REF	AMOUNT
KAFIN HAUSA	ALG/AUD/MMZO/KHS/LQ13/23	12,041,975.86
KAZAURE	LG/AUD/KZR/LQ/1/23	4,989,600.00
KIRIKA SAMMA	ALG/AUD/HZO/KKM/LQ25/23	12,455,499.72
MIGA	ALG/AUD/JZO/MGL/LQ6/23	7,470,653.76
TAURA	ALG/RNGZO/TAR/2023/LQ8	1,325,260.00
TOTAL		38,282,989.34

Contravene : This action contradicts Financial Memorandum principles

Recommendation:

The Auditor General has recommended that all tax attached to contract should be deducted and remitted to appropriate tax authorities. Officers found wanting should be appropriately sanctioned.

ISSUE No.5 : SERVICE YET TO BE RENDERED

Payment vouchers to the tune of **N32,576,161.56** to the **6No.** Infractions were observed as services not rendered by the Local Government Councils. Table below shows details:

LGA	LQ REF	AMOUNT
AUYO	ALG/AUD/MMZO/AUY/LQ/17/23	2,530,000.00
BABURA	ALG/RNGZO/BBR/2023/Q17	3,750,000.00
BIRNIN KUDU	ALG/BKD/ZO/BKD/L.Q/23/10&14	14,912,100.00
GAGARAWA	ALG/GMZO/GGW/LQ.14/23	1,000,000.00
GUMEL	ALG/GMZO/GML/LQ9/23	10,384,061.56
TOTAL		32,576,161.56

Contravene:

This action contradicts Financial Memorandum principles

Recommendation: The Auditor General has recommended that all the services should be fully executed and officers found negligence should be appropriately sanctioned and such behavior should be avoided.



ISSUE NO.6 : FICTITIOUS PAYMENT

Payment vouchers to the tune of **N710, 000** to the 1NO. Infractions were fictitious payment made by the Local Government Councils. Table below shows details.

LGA	LQ REF	AMOUNT
GWIWA	AUD/KZO/GWW/Q/4/23	710,000.00
TOTAL		710,000.00

Contravene : This action contradicts Financial Memorandum principles

Recommendation : The Auditor General has recommended that all the amount involved should be returned to treasury and officers involved should be appropriately sanctioned.

ISSUE No. 7 : PAYMENT WITHOUT APPROVAL

Payment vouchers to the tune of **N6,808,000** to the **2Nos.** Infractions were payment made by the Local Government Councils without approval. Table below shows details.

LGA	LQ REF	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/L.Q/23/11	4,215,000.00
YANKWASHI	ALG/KZR/ZO/YKSLG/LQ10/23	2,593,000.00
TOTAL		6,808,000.00

Contravene : This action contradicts Financial Memorandum chapter 34:1

Recommendation: The Auditor General has recommended that all payment vouchers involved should pass to the chairman for approval and the officers involved should be appropriately sanctioned, such negligence should be avoided.

ISSUE No.8 : UNACCOUNTED PAYMENT

Payment vouchers to the tune of **N100,913,199.74** to the **12Nos.** Infractions were payment made by the Local Government Councils which was not accounted. Table below shows details:

LGA	LQ REF	AMOUNT
BUJI	ALG/JHN/ZO/BUJLG/LQ.6&12&13/23	15,039,074.49
GUMEL	ALG/GMZO/GML/LQ6/23	2,700,000.00
GWARAM	ALG/LG/BKD/ZO/GRM/LQ/13/23	2,700,000.00
MAIGATARI	ALG/AUD/GMZO/MGR/LQ3/25	320,000.00
RINGIM	ALG/AUD/RNGZO/RNG/LQ14/23	200,000.00
RONI	ALG/AUD/KZO/RRN/LQ2&4&5/23	69,978,692.12
YANKWASHI	LG/AUD/YKS/LQ1&6/23	9,975,433.13
TOTAL		100,913,199.74

Contravene: This action contradicts Financial Memorandum principles

Recommendation: The Auditor General has recommended that all the amount involved should be accounted for and be returned to treasury and officers involved should be appropriately sanctioned.



ISSUE No.9 : PAYMENT TO THIRD PARTY

Payment vouchers to the tune of **N45,821,821.02** to the **3No**. Infractions were payment made by the Local Government Councils were paid to third party. Table below shows details:

LGA	LQ REF	AMOUNT
HADEJIA	ALG/HZO/HDJ/LQ6/23	7,515,350.00
KAFIN HAUSA	ALG/AUD/MMZO/KHS/LQ15/23	35,053,721.00
MIGA	ALG/AUD/JZO/MGL/LQ2/23	3,252,750.02
TOTAL		45,821,821.02

Contravene : This action contradicts Financial Memorandum principles

Recommendation: The Auditor General has recommended that no payment should be made to third party, the amount involved should be returned to treasury and officers involved should be appropriately sanctioned.

ISSUE No.10 : OVER EXPENDITURE

Payment vouchers to the tune of **N32,459,546.87** to the **2No**. Infractions were over expenditure made by the Local Government Councils. Table below shows details.

LGA	LQ REF	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/L.Q/23/2	27,467,714.00
KAUGAMA	ALG/AUD/MMZO/KGM/LQ19/23	4,991,832.87
TOTAL		32,459,546.87

Contravene : This action contradicts Financial Memorandum principles

Recommendation: The Auditor General has recommended that all the any over expenditure made should be returned to treasury and officers involved should be appropriately sanctioned.

ISSUE No. 11 : UNDOCUMENTED PAYMENT VOUCHERS

Payment vouchers to the tune of **N10,843,904.59** to the **3No**. Infractions were payment made by the Local Government Councils Without proper documentation. Table below shows details.

LGA	LQ REF	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/L.Q/23/1&6	10,471,904.59
KIRIKA SAMMA	ALG/AUD/HZO/KKM/LQ16/23	372,000.00
TOTAL		10,843,904.59

Contravene : This action contradicts Financial Memorandum principles **chapter14:4**

Recommendation : The Auditor General has recommended that DAGS, the treasurers be held liable for all irregularities in payment should and that defaulting local government involved should be appropriately sanctioned.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

ISSUE No.12 : UNACCOUNTED REVENUE

Payment vouchers to the tune of **N1,999,290.00** to the **1No.** Infractions was revenue that are not accounted for by the Local Government Councils. Table below shows details.

LGA	LQ REF	AMOUNT
TAURA	ALG/RNGZO/TAR/2023/LQ9	1,999,290.00
TOTAL		1,999,290.00

Contravene : This action contradicts Financial Memorandum principles

Recommendation: The Auditor General has recommended that all revenue collected should be remitted to local government treasury.

SUMMARY OF ISSUES RAISED ON INFRACTIONS OF 27 LOCAL GOVERNMENT COUNCILS

S/N	DETAILS OF INFRACTION	NUMBER OF QUERIES	AMOUNT
1	UN PRESENTED PAYMENT VOUCHERS	7	22,455,117.43
2	IRREGULAR PAYMENTS	7	38,440,177.56
3	ITEMS NOT TAKEN ON STORE CHARGE	1	5,295,770.50
4	UNREMITTED TAXES	5	38,282,989.34
5	SERVICE NOT RENDERED	6	32,576,161.56
6	FICTITIOUS PAYMENT	1	710,000.00
7	PAYMENT WITHOUT APPROVAL	2	6,808,000.00
8	UN ACCOUNTED PAYMENT	12	100,913,199.74
9	PAYMENT TO THIRD PARTY	3	45,821,821.02
10	OVER EXPENDITURE	2	32,459,546.87
11	UNDOCUMENTED PAYMENT VOUCHERS	3	10,843,904.59
12	UN ACCOUNTED REVENUE	1	1,999,290.00
	TOTAL	50	336,605,978.61

24-6-2024

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

COMPUTATION OF TERMINAL BENEFITS

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authorities and Five Emirate Councils of the State. To this effect, a total sum of one thousand two hundred and thirty (1230) number of files were received from the Directorate of Salary administration, treated and returned for payment accordingly, total amount payable as gratuities and death pensions tuned to two Billion, Three Hundred and Seventy two Million, one Hundred and Fifty-one Thousand four Hundred and eighty-nine Naira only (**2,372,151,489.00**). Below are the details :

SUMMARY ANALYSIS OF GRATUITY AND DEATH BENEFITS CLAIMS FOR THE YEAR ENDED 31 DECEMBER, 2023										
S/N	LOCAL GOVERNMENT	RETIRED	DEATH	TOTAL	GRATUITY (GROSS)	NO. OF STAFF	DEDUCTIONS	GRATUITY (NET)	DEATH PENSION	TOTAL AMOUNT PAYBLE
1	AUYO	66	7	73	164,744,633.00	39	8,775,051.00	155,969,582.00	11,945,320.00	167,914,902.00
2	BABURA	60	9	69	133,212,035.00	42	8,642,739.00	124,569,296.00	12,167,989.00	136,737,285.00
3	BIRNIN KUDU	25	4	29	42,557,957.00	15	1,532,657.00	41,025,300.00	3,552,650.00	44,577,950.00
4	BIRNIWA	42	3	45	82,976,889.00	35	6,350,648.00	76,626,241.00	3,846,194.00	80,472,435.00
5	BUJI	16	6	22	29,975,445.00	19	2,856,561.00	27,118,884.00	6,422,753.00	33,541,637.00
6	DUTSE	41	8	49	78,916,935.00	30	5,772,735.00	73,144,200.00	12,183,763.00	85,327,963.00
7	GAGARAWA	26	7	33	48,323,039.00	27	4,321,285.00	44,001,754.00	9,037,594.00	53,039,348.00
8	GARKI	60	8	68	144,591,197.00	35	5,494,474.00	139,096,723.00	12,102,441.00	151,199,164.00
9	GUMEL	38	8	46	73,622,829.00	25	4,178,754.00	69,444,075.00	12,269,720.00	81,713,795.00
10	GURI	18	7	25	35,004,595.00	17	2,098,041.00	32,906,554.00	10,822,850.00	43,729,404.00
11	GWARAM	36	16	52	65,432,115.00	46	10,817,385.00	54,614,730.00	16,102,940.00	70,717,670.00
12	GWIWA	18	2	20	33,283,513.00	17	5,051,820.00	28,231,693.00	7,320,080.00	35,551,773.00
13	HADEJIA	18	13	31	45,499,805.00	12	1,241,233.00	44,258,572.00	24,063,785.00	68,322,357.00
14	JAHUN	44	4	48	88,056,035.00	40	6,616,689.00	81,439,346.00	7,310,210.00	88,749,556.00
15	KAFIN HAUSA	69	4	73	168,465,892.00	39	8,379,200.00	160,086,692.00	9,519,990.00	169,606,682.00
16	KAUGAMA	36	7	43	71,628,537.00	24	3,582,266.00	68,046,271.00	12,266,856.00	80,313,127.00
17	KAZAURE	36	2	38	70,654,943.00	13	2,136,681.00	68,518,262.00	4,825,740.00	73,344,002.00
18	KIRIKA SAMMA	45	6	51	102,322,894.00	42	6,550,508.00	95,772,386.00	8,324,123.00	104,096,509.00
19	KIYAWA	43	8	51	81,430,933.00	26	2,290,728.00	79,140,205.00	8,249,872.00	87,390,077.00
20	MAIGATARI	40	7	47	98,631,466.00	35	6,121,230.00	92,510,236.00	11,271,828.00	103,782,064.00
21	MALAM MADORI	46	10	56	99,971,508.00	20	3,520,398.00	96,451,110.00	13,539,589.00	109,990,699.00
22	MIGA	23	6	29	44,768,008.00	14	1,696,169.00	43,071,839.00	4,289,157.00	47,360,996.00
23	RINGIM	25	7	32	48,345,729.00	25	4,209,227.00	44,136,502.00	5,612,933.00	49,749,435.00
24	RONI	37	1	38	61,574,070.00	26	4,309,985.00	57,264,085.00	1,316,390.00	58,580,475.00
25	SULE TANKARKAR	81	13	94	183,298,992.00	49	7,545,205.00	175,753,787.00	17,085,425.00	192,839,212.00
26	TAURA	47	8	55	120,549,489.00	25	3,672,634.00	116,876,855.00	14,871,616.00	131,748,471.00
27	YANKWASHI	11	2	13	20,149,795.00	6	461,854.00	19,687,941.00	2,066,560.00	21,754,501.00
	TOTAL	1047	183	1230	2,237,989,278.00	743	128,226,157.00	2,109,763,121.00	262,388,368.00	2,372,151,489.00

(Signature) 24-6-2024

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

S/N	LOCAL GOVERNMENT	NUMBER OF STAFF			GRATUITY		TOTAL AMOUNT
		RETIRED	DEATH	TOTAL	RETIREMENT BENEFIT	DEATH BENEFIT	
1	AUYO	66	7	73	155,969,582.00	11,945,320.00	167,914,902.00
2	BABURA	60	9	69	124,569,296.00	12,167,989.00	136,737,285.00
3	BIRNIN KUDU	25	4	29	41,025,300.00	3,552,650.00	44,577,950.00
4	BIRNIWA	42	3	45	76,626,241.00	3,846,194.00	80,472,435.00
5	BUJI	16	6	22	27,118,884.00	6,422,753.00	33,541,637.00
6	DUTSE	41	8	49	73,144,200.00	12,183,763.00	85,327,963.00
7	GAGARAWA	26	7	33	44,001,754.00	9,037,594.00	53,039,348.00
8	GARKI	60	8	68	139,096,723.00	12,102,441.00	151,199,164.00
9	GUMEL	38	8	46	69,444,075.00	12,269,720.00	81,713,795.00
10	GURI	18	7	25	32,906,554.00	10,822,850.00	43,729,404.00
11	GWARAM	36	16	52	54,614,730.00	16,102,940.00	70,717,670.00
12	GWIWA	18	2	20	28,231,693.00	7,320,080.00	35,551,773.00
13	HADEJIA	18	13	31	44,258,572.00	24,063,785.00	68,322,357.00
14	JAHUN	44	4	48	81,439,346.00	7,310,210.00	88,749,556.00
15	KAFIN HAUSA	69	4	73	160,086,692.00	9,519,990.00	169,606,682.00
16	KAUGAMA	36	7	43	68,046,271.00	12,266,856.00	80,313,127.00
17	KAZAURE	36	2	38	68,518,262.00	4,825,740.00	73,344,002.00
18	KIRIKA SAMMA	45	6	51	95,772,386.00	8,324,123.00	104,096,509.00
19	KIYAWA	43	8	51	79,140,205.00	8,249,872.00	87,390,077.00
20	MAIGATARI	40	7	47	92,510,236.00	11,271,828.00	103,782,064.00
21	MALAM MADORI	46	10	56	96,451,110.00	13,539,589.00	109,990,699.00
22	MIGA	23	6	29	43,071,839.00	4,289,157.00	47,360,996.00
23	RINGIM	25	7	32	44,136,502.00	5,612,933.00	49,749,435.00
24	RONI	37	1	38	57,264,085.00	1,316,390.00	58,580,475.00
25	SULE TANKARKAR	81	13	94	175,753,787.00	17,085,425.00	192,839,212.00
26	TAURA	47	8	55	116,876,855.00	14,871,616.00	131,748,471.00
27	YANKWASHI	11	2	13	19,687,941.00	2,066,560.00	21,754,501.00
	TOTAL	1047	183	1230	2,109,763,121.00	262,388,368.00	2,372,151,489.00

(Signature) 24-6-2024

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

DEDUCTION FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, overstay or loan as the case may be. To this effect, Audit uncovered Seven hundred and Sixty-nine (**769**) number of staff retired and deceased owed their respective local Government, the sum of One Hundred and twenty-eight million, two Hundred and twenty-six thousand One hundred and Fifty seven Naira only (**N128,226,157**) which has been deducted and remitted back by the pension authorities. Below are the details:

SUMMARY OF LOAN, OVER PAYMENT, OVER STAY DEDUCTION FROM RETIRED/DECASED OFFICERS INRESPECT OF 27 LOCAL GOVERNMENT COUCILS FOR THE YEAR ENDED 31 DECEMBER 2023							
S/N	LOCAL GOVERNMENTS	TOTAL NUMBER OF STAFF			AMOUNT INVOLVED		TOTAL AMOUNT
		LOAN	OVER S/P	INVODED	LOAN	OVER S/P	
1	AUYO	1	39	40	140,000.00	8,635,051.00	8,775,051.00
2	BABURA	3	41	44	76,304.00	8,566,435.00	8,642,739.00
3	BIRNIN KUDU	1	14	15	20,315.00	1,512,342.00	1,532,657.00
4	BIRNIWA	1	35	36	9,300.00	6,341,348.00	6,350,648.00
5	BUJI	4	18	22	136,765.00	2,719,796.00	2,856,561.00
6	DUTSE	0	30	30	0.00	5,772,735.00	5,772,735.00
7	GAGARAWA	0	27	27	0.00	4,321,285.00	4,321,285.00
8	GARKI	2	33	35	3,889.00	5,490,585.00	5,494,474.00
9	GUMEL	1	25	26	657,315.00	3,521,439.00	4,178,754.00
10	GURI	0	17	17	0.00	2,098,041.00	2,098,041.00
11	GWARAM	3	46	49	92,669.00	10,724,716.00	10,817,385.00
12	GWIWA	1	17	18	510,652.00	4,541,168.00	5,051,820.00
13	HADEJIA	2	12	14	225,000.00	1,016,233.00	1,241,233.00
14	JAHUN	1	39	40	45,000.00	6,571,689.00	6,616,689.00
15	KAFIN HAUSA	2	37	39	134,584.00	8,244,616.00	8,379,200.00
16	KAUGAMA	3	21	24	337,365.00	3,244,901.00	3,582,266.00
17	KAZAURE	2	12	14	104,000.00	2,032,681.00	2,136,681.00
18	KIRIKA SAMMA	4	39	43	110,387.00	6,440,121.00	6,550,508.00
19	KIYAWA	4	23	27	6,294.00	2,284,434.00	2,290,728.00
20	MAIGATARI	2	35	37	83,000.00	6,038,230.00	6,121,230.00
21	MALAM MADORI	1	20	21	67,466.00	3,452,932.00	3,520,398.00
22	MIGA	2	14	16	7,520.00	1,688,649.00	1,696,169.00
23	RINGIM	1	25	26	77,000.00	4,132,227.00	4,209,227.00
24	RONI	1	26	27	162,105.00	4,147,880.00	4,309,985.00
25	SULE TANKARKAR	5	46	51	862,464.00	6,682,741.00	7,545,205.00
26	TAURA	0	25	25	0.00	3,672,634.00	3,672,634.00
27	YANKWASHI	1	5	6	5,722.00	456,132.00	461,854.00
	TOTAL	48	721	769	3,875,116.00	124,351,041.00	128,226,157.00

24 - 6 - 2024

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Jigawa State.



LOCAL GOVERNMENT STATUTORY FUNDS

There are some agencies of the state Government receiving funds from the Local Government Councils for a purpose clearly stated in the respective Laws establishing such agencies. In accordance with section 125 (3) of the Constitution of the Federal republic of Nigeria 1999 (as amended) the accounts and Financial Statements of such agencies are to be prepared and Audited by a private Accountants to be nominated by this office. This was accordingly done and copies of the audited accounts of the under listed agencies are hereby forwarded together with this report with our comments on each.

- (i) Local Government Service Commission -1% Local Government staff Training funds.
- (ii) Directorate of salaries and Pension Administration – Local Government Contributions to old Pension Scheme
- (iii) Office of the Auditor General (Local Governments) 0.5% Local Government contributions
- (iv) Ministry for local Government 0.5% contribution and stabilization account
- (v) Five (5) number Emirate councils:
 - a. Hadejia emirate Council
 - b. Kazaure Emirate Council
 - c. Gumel Emirate Council
 - d. Ringim Emirate Council
 - e. Dutse Emirate Council

INVESTMENTS

In our previous Report, we were made to understand that, all the Twenty Seven (27) Local Government Councils of the state are having shares of Unity Bank PLC and Jigawa saving and Loans Limited.

We give details in the Report of which nothing has been done by the Local Government Councils or their supervising Ministry for Local Governments is not included in the Accounts.

RECOMMENDATIONS

1. There is need for the Councils to be preparing all necessary books and records within the stipulated time i.e. (First quarter of the preceding year or 1st January to 31st March).
2. The amounts involved in Contracts/works not executed are to be recovered and appropriate sanction be taken on all concerned as contained in Chapter 39 of Model Financial Memoranda.
3. There is need for all the Councils to explore more ways of improving their Internally Generated Revenue rather than depending solely on Federal Allocations every month.
4. The Councils should also implement the Treasury Single Account system as adopted by both state and the Federal Government of Nigeria.
5. The Ministry for Local Government should as a matter of urgency trace all share certificates of the two banks with a view of making Copies to the Councils so as to be reflected in their financial statements.
6. All amounts, deducted from the benefits of the retired/ deceased officers should be remitted back to the concerned Local Government Councils.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

CONCLUSION

I wish to conclude by expressing my appreciation to the Chairmen and Treasurers of the Twenty Seven (27) Local Government Councils for the cooperation given to us in carrying out our Statutory Responsibilities. My profound gratitude also goes to this honorable house especially the public Accounts committee for their immeasurable support and good working relationship.

It is my sincere hope that, you will not hesitate to contact this office for further clarification and explanation you may require in connection with Audited Financial statements and our reports.

 24-6-2024
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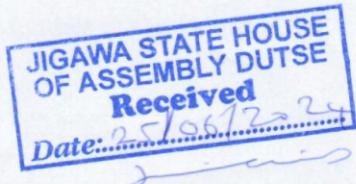
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

LG/AUD/ADM/78/V.II/160

25TH June, 2024

19th Dhul- Hijja, 1445 A.H

The Honorable Speaker,
Jigawa State House of Assembly
Gidan Bello Bashir
Jigawa State
Dutse



RENDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, ON THE AUDITED ACCOUNTS OF THE TWENTY – SEVEN (27) LOCAL GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023.

Sir

In accordance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State law no. 7 of 2007(as amended) I wish to forward the Account of Twenty – Seven (27) Local Government of the year ended 31st December, 2023 for you further legislative proceedings.

In addition to the above following accounts were also included,

- i. Copies of the Audited Financial Statement of One percent (1%) of Local Government Training Funds maintained by the Local Government Service Commission and the management Report for the year ended December 31st 2023.
- ii. Copies of Audited Financial Statements with their Management report maintained by the Directorate of Salary and Pension Administrations for the year ended 31st December 2023.
- iii. Copies of Audited Financial Statement with management reports of 0.5% and Stabilization Account, maintained by the Ministry for Local Government and Community Development for the Year ended 31st December 2023.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

- iv. Copies of Audited Financial Statement with their Management Report of each of five (5) Emirates Councils in the State for the year ended 31st December 2023.
- v. Copies of Audited Financial Statement of 0.5% Statutory Allocation to the office of the Auditor General Local Government Council for the year ended 31st December 2023.

The Auditor General wishes to assure the Honorable Speaker's to provide further clarification if required.

Sincere and esteem regard to the entire Honorable Member of the House.

Thank you.

Shehu A. Kaila ACMA, FCIFC, CNA
Auditor General
Directorate of Local Government Audit



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE HOUSE OF ASSEMBLY

BELLO BASHIR HOUSE P.M.B. 7007 DUTSE

JIGAWA STATE, NIGERIA

Email: clerkdutse@yahoo.com

Phone: 08035709474

Our Ref: JHA/GEN/87/V, I/89 Your Ref: Date: 26th June, 2024



The Auditor General,
Office of the Auditor General,
Local Government Audit,
New Secretariat,
Dutse, Jigawa State.



RE-RENDITION REPORTS OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, ON THE AUDITED ACCOUNTS OF THE TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023

Sequel to the reports of the Audited Financial Statement of the Twenty-Seven Local Government Areas (27 LGAs) for the year ended 31st December, 2023 submitted by your good office, I am directed to write and acknowledge the reports for consideration and further action by the Hon. House.

Please accept the assurances of the Clerk's esteem regards while appreciating your usual cooperation



Yushau Mohammed, FCAI
Deputy Clerk to the Legislature
For: Clerk to the Legislature



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

LG/AUD/ADM/147/V.II



25TH June, 2024

19th Dhul- Hijja, 1445 A.H

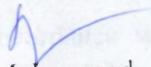
The Permanent Secretary
Office of the Executive Governor
Jigawa State

**FORWARD OF RENDING REPORT OF THE AUDITOR GENERAL – LOCAL
GOVERNEMENT COUNCIL ON THE ACCOUNT OF THE TWENTY – SEVEN (27)
LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST
DECEMBER,2023.**

In accordance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 as amended, the Jigawa State law no. 7 of 2007(as amended) and in line with World Bank Audited Finance Statement (AFS) SIFTAS program requirements. I wish as directed to write and forward 5no. Copies of the Audited Financial Statement of the 27no. Local Government Council in hard copy and soft copy for uploading to the state website.

Please, accept our esteem regard and gratitude for the successful completion of the 2023 Annual Accounts.

Sincere regard


Ali Muhammad
Director Admin and Finance
For, Auditor General Local Government Councils



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023



Government House Dutse Jigawa State

P.M.B. 7001
DUTSE - NIGERIA

GHS/A/37VOL.II/112

26th June, 2024

Reference:

Date:

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign:  Date: 26/6/24
RECEIVED

RE: FORWARDING OF RENDING REPORT OF THE AUDITOR GENERAL –
LOCAL GOVERNMENT COUNCIL ON THE ACCOUNT OF THE TWENTY SEVEN
(27NO;) LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR 31ST
DECEMBER, 2023

I am directed to write and acknowledged the receipt of your letter referenced LG/AUD/ADM/147/V.II dated 25th June, 2024 (19 Dhul Hajj 1445 AH) with attached 5no. Copies of Audited Financial Statement of the 27no. Local Government Councils in hard and soft copy for further appropriate action please.

2. Regards.


Sani Ibrahim Aliyu,
ACEO Admin./Staff Officer,
For: PERMANENT SECRETARY



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2023

