



**OFFICE OF THE AUDITOR GENERAL FOR
LOCAL GOVERNMENTS**

KEBBI STATE, BIRNIN KEBBI

ANNUAL AUDIT REPORT

FOR

THE YEAR ENDED 31ST DECEMBER, 2024

SUBMITTED BY

FARUK B. MUHAMMAD_{FCNA, FCFA}

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI



His Excellency

COMRADE DR. NASIR IDRIS, FCNA

(Kauran Gwandu)

Executive Governor, Kebbi State



RT. HON. MUHAMMAD USMAN

The Honourable Speaker

Kebbi State House of Assembly



FARUK B MUHAMMAD fcna,fcfa
AUDITOR GENERAL FOR LOCAL GOVERNMENTS,
KEBBI STATE

PREAMBLE

Local governments, being the third tier of government and literally "the closest to the people", is viewed by government as the primary vehicle for conveying dividend of democracy to the common man in Nigeria. In order to achieve and demonstrate credible improvements in service delivery, local governments must take concerted efforts towards providing basic amenities to the grass root population within the state.

While Local Government authorities are saddled with the above responsibilities using tax payer's funds, the Office of the Auditor General for Local Governments is equally empowered to scrutinize, evaluate, analyse, summarise and form opinion thereof; as to whether the public funds entrusted those authorities are being truly and fairly managed. Moreover, the findings and/or opinion of the Auditor General are being forwarded to the Executive and Legislative arms of Government (within ninety days from the date of receiving financial statements of the Local Governments) for further necessary actions.

These powers and responsibilities of the Auditor General are explicitly stated in the section 85(2) & (5) and 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), section 15(1-2) of the Kebbi State Local Governments Auditor General Law 2021 and 39.1 of the Financial Memoranda.

However, having received the Annual Financial Statements of 21 Local Governments and their Co-funded organisations between 20th June - 9th August, 2024, I have audited and certified it, in accordance above sections. And observations, comments and recommendations are made accordingly.

The Annual Report for the fiscal year 2024 contains reports of the Financial Statements as well as financial operations of the 21 Local Governments in Kebbi State and their Co-funded organisations. The Financial Statements provides information that can be useful in assessing the financial activities of the Local Governments in the State. The report is intended to meet the needs of users which include taxpayers, members of the Executive and the legislature arms, investors, research institutions among others.

Moreover, the report is also intended to recognize and encourage improved practices in government's financial reporting and management. We discuss a number of issues encountered during the audit, and provide a glimpse into the changes in future accounting and auditing standards in the Local Government Council.

ACKNOWLEDGEMENT

Bismillahir Rahmani Raheem. All praises and adorations are due to Allah the almighty, the beneficent, the merciful, for sparing our lives and for giving me the courage and strength to stand in the pages of history, for the successful compilation, completion, and fulfillment of this constitutional responsibility.

On the very outset, I would like to extend my sincere and heartfelt gratitude to the Executive Governor of Kebbi State, the peoples Governor **Comrade Dr. Nasir Idris (Kauran Abdullahin Gwandu)** for finding me capable and qualified for the position of Auditor General for Local Governments; and for the countless supports he offered to this office.

Similarly, I also like to extend our propound gratitude to the Members of the State House of Assembly, particularly the Public Account Committee for their unwavering support and cordial relationship since their inception. To this end we say thank you once again.

My heart felt appreciation goes to the Directors and the entire staff of this office for their tireless efforts toward achieving this milestone. Indeed, your resilience and doggedness are highly commendable and appreciated.

Lastly, it is also pertinent at this juncture to reiterate our prayers to His Excellency, the State Governor to **approve the commencement of 0.5% of Local Governments FAAC revenue contribution to the Office of the Auditor General for Local Government as enshrined in section 22.1 of Local Governments Auditor General Law 2021**. These funds if approve would be used in the constructions of seven Zonal Offices, 21 Local Government Offices, procurement of verification vehicles, processing and production of audited reports to the local governments and Annual Reports to the Executives and Legislators. Other areas of expenditure include provision of ICT equipment, stationaries, purchase of Mikano generator and its maintenance, Transport and Duty Tour Allowances to the staff among others.

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OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Financial Statements of the 21 Local Government Councils for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Audited Financial Statements are the true reflection of the transactions of all the Local Government Councils in Kebbi State.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF FINANCIAL RESPONSIBILITY

The Directors of Finance and Supplies of the Local Governments are responsible for the preparation and fair presentation of the financial Statements in accordance with IPSAS and relevant sections of the Financial Memoranda. The presentation shall be done within Ninety (90) days after the expiration of the preceding year.

STATEMENT OF RESPONSIBILITY OF THE AUDITOR GENERAL

It is my responsibility as the Auditor General for Local Governments, Kebbi State, to form an uninterrupted and independent opinion on the Annual Financial Statements prepared and submitted by the Treasurers of the 21 Local Government in Kebbi State as indicated in Section 14(1-3) and 15(1) of the Kebbi State Local Government Auditor General Law 2021, chapter 32 of the Financial Memoranda and provisions number 146 {1 }, 2 { a & b } Part 1X of the Local Government Law 2008.

To achieve the above requirements, International Standards of Supreme Audit Institutions (ISSAIs) guidelines are carefully taken into consideration.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

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17/9/2025

OPINION OF THE AUDITOR GENERAL

I have audited the Books of Account and Annual Financial Statements of the 21 Local Governments Councils, which comprises:

- i. The statement of Cash flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Fund
- v. Notes to the accounts.

I have also audited the financial records of the Joint Local Government Accounts, Local Government Service Commission (Training Funds), 21 Local Government Education Authority, Local Government Staff Pension Board, Primary School Staff Pension Board, Emirate Councils and Primary Health Care Development Agency (Basket Funds) for the year ended 31st December 2024.

The accounts as presented to me appeared to be prepared in accordance with the General Purpose Financial Standard (GPFS) as well as the guidelines of the International Public Sector Accounting Standards (IPSAS).

In my opinion, the accounting books and records together with the supporting documents for the period under review (as presented to me) appeared to be properly maintained and also reflect "free and fair" view of the public funds entrusted to those organisations. Moreover, all the information and explanation necessary for the purpose of my audit were also made available to me, except where contrary, which will be highlighted in the report.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

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17/9/2025

BASIS OF THE ACCOUNTS

The Accounts have been prepared based on the Cash basis accounting framework and it is in compliance with the requirements of the International Public Sector Accounting Standard (IPSAS). The Cash basis IPSAS means a basis of accounting that recognizes transactions and other events only when cash is received or paid. The Accounts also comply with the provisions of the 1999 Constitution of the Federal Republic of Nigeria, Kebbi State Local Governments Law (2008) and Financial Memoranda.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

S/N	Accounting Policies:
1	<p data-bbox="368 212 970 248">Accounting Terminologies / Definitions</p> <p data-bbox="368 264 1453 427">I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the 21 Local Governments of Kebbi State in preparing and presenting Financial Statements.</p> <p data-bbox="368 443 1453 521">II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p data-bbox="357 533 1453 656">III. 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.</p> <p data-bbox="368 667 1453 745">IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p data-bbox="368 757 1453 969">V. 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.</p> <p data-bbox="368 981 938 1014">VI. Cash receipts are cash inflows.</p> <p data-bbox="357 1025 978 1059">VII. Cash payments are cash outflows.</p> <p data-bbox="357 1070 1453 1417">VIII. Cash Controlled by Local Government: Cash is deemed to be controlled by Local 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 Local governments which they can freely use to fund their operating objectives, such as acquiring of capital assets or repaying their debt.</p> <p data-bbox="368 1429 1453 1507">IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> <li data-bbox="517 1518 1401 1552">➤ Is an entity with the power to contract in its own name. <li data-bbox="517 1563 1453 1641">➤ Has been assigned the financial and operational authority to carry on a Business. <li data-bbox="517 1653 1453 1776">➤ 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. <li data-bbox="517 1787 1453 1910">➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and <li data-bbox="517 1921 1453 2000">➤ Is controlled by a public sector management or the government. <p data-bbox="368 2011 1453 2045">X. Notes to the GPFS shall include narrative descriptions or more</p>

S/N	Accounting Policies:
	detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	<p>General Purpose Financial Statements (GPFS)</p> <p>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 the Local Government, and Accounting Policies and Notes to the Financial Statements. In Local Government Area, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government; and ▪ separately identifies payments made by third parties on behalf of the Local government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	<p>Basis of Preparation and Legal Provisions</p> <p>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 relevant laws governing the financial transactions of Local Governments. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p>
4	<p>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in all the 21 Local Governments of Kebbi State:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting.

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Understandability. • Materiality, • Relevance. • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	<p>Accounting Period</p> <p>The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency</p> <p>The General Purpose GPFs are prepared in Nigerian Naira.</p>
7	<p>MDA for Consolidation</p> <ul style="list-style-type: none"> • The Consolidation of the GPFs is based on the Cash transactions of all Ministries, Department and Agencies (MDAs) that are being funded by the Local Governments except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> • The General Purpose GPFs shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Kebbi State.
10	<p>Receipts</p> <ul 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 Borrowings, 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 Payments for the year in accordance with the

S/N	Accounting Policies:
	standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	<p>External Assistance</p> <ul 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	<p>Other Borrowings / Grants & Aid Received</p> <ul style="list-style-type: none"> • 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	<p>Interest Received</p> <ul style="list-style-type: none"> • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</p> <p>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.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p>Payments</p> <ul 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

S/N	Accounting Policies:
	Notes to GPFS.
16	<p>Loans Granted:</p> <ul style="list-style-type: none"> • 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	<p>Loan Repayments</p> <p>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.</p>
18	<p>Interest on Loans:</p> <ul style="list-style-type: none"> • 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	<p>Foreign Currency Transactions:</p> <ul 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	<p>Prepayments</p> <ul style="list-style-type: none"> • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none"> • 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.

S/N	Accounting Policies:
22	<p>Leases</p> <ul 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 payments • Operating 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	<p>Cash Balances</p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances</p> <p>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.</p>



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

The Honourable Speaker
Kebbi State House of Assembly
Birnin Kebbi

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON
THE CONSOLIDATED FINANCIAL STATEMENT OF THE 21 LOCAL
GOVERNMENTS**

It is the requirement of the Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 and sections 8.4 and 15.1-3 of the Local Governments Auditor General Law 2021 that the Auditor General should report on the Audited Financial Statements to the State House of Assembly within 90 days of the receipt of the Statements from the Local Governments' Treasurers. The Financial Statements of the 21 Local Governments in the State for the year ended 31st December, 2024 were last submitted to me by the Local Governments Treasurers on the 9th August, 2025. In accordance with above provisions, I have examined and certified the accounts, subject to the comments and observations contained in this Report.

**CONSOLIDATED FINANCIAL STATEMENT OF THE 21 LOCAL GOVERNMENTS OF KEBBI STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

BUDGETED 2024	CashFlows from Operating Activities:	NOTES	ACTUAL YEAR 2024	YEAR 2023
	Receipts:			
48,016,096,729.20	Statutory Allocations: FAAC	1	38,979,212,744.69	41,894,686,234.92
1,622,615,224.00	Value Added Tax Allocation	1	42,649,980,269.93	23,447,844,888.81
49,638,711,953.20	Sub-Total: Statutory Allocation		81,629,193,014.62	65,342,531,123.73
638,000,000.00	Direct Taxes	2	308,786,730.44	289,499,936.59
356,169,747.00	Licenses	2	173,386,242.21	253,117,599.13
59,000,000.00	Mining Rents:	2	34,092,428.87	
	Royalties	2	20,000,000.00	
	Fees:	2	141,598,689.70	59,875,989.73

	Fines	2	99,908,832.34	22,419,737.72
	Sales	2	31,000,000.00	38,242,862.72
845,679,282.00	Earning from Commercial Undertakings	2	206,205,168.51	242,384,453.72
558,996,085.00	Sales/Rent of Government Buildings	2	198,996,074.54	192,251,647.22
	Sale/rent on Lands and Others	2	37,935,870.00	42,105,611.00
	Repayments: General	2		
71,700,000.00	Investment Income	2	7,968,765.08	7,968,765.08
	Interest earned	2		
	Re-Imbursement	2	5,000,000.00	
2,559,545,114.00	Sub-Total-Independent Revenue		2,160,878,806.69	1,147,866,602.91
319,363,541.00	Other Revenue Sources of the.....Government	3	7,465,395,661.25	9,535,627,456.13
52,517,620,608.20	Total Receipts		91,255,467,477.56	76,021,025,182.77
	Payments			
14,618,408,029.00	Personnel Costs	4	14,416,714,822.57	11,704,714,356.73
8,921,526,084.00	Federal/States/LGC Gov. Contribution to Pension	5	6,598,769,689.16	5,412,644,264.06
2,327,759,300.00	Overhead Charges	6	953,000,000.00	762,300,000.00
	Consolidated Revenue Fund Charges (Incl, Service Wide Votes)	7		
22,421,616,028.20	Subvention to Parastatals	8	21,818,781,888.83	19,146,858,296.38
	Other Operating Activities		4,237,178,044.92	6,307,406,461.53
	Other Transfer		1,847,566,608.02	3,309,575,470.62
48,289,309,441.00	Total Payments		49,872,011,053.47	46,643,498,849.32
	Net Cash Flow from Operating Activities		41,383,456,424.09	29,377,526,333.45
	CASH FLOWS FROM INVESTMENT ACTIVITIES			
13,409,331,323.00	Capital Expenditure: Administrative Sector	11	8,255,721,957.87	5,689,334,206.20
36,957,275,164.80	Capital Expenditure: Economic Sector	11	16,527,010,073.91	11,599,656,749.69
	Capital Expenditure: Law and Justice	11		
7,073,720,212.00	Capital Expenditure: Area development	11	3,205,290,131.69	2,604,531,329.49
14,618,024,993.00	Capital Expenditure: Social Service Sector	11	11,514,305,646.44	9,436,835,954.94
	Capital Expenditure: Funded from Aid and Grants	10		
72,058,351,692.00	TOTAL		39,502,327,880.91	29,330,358,240.32
	Net Cash Flow from Investment Activities		1,881,128,614.18	47,168,093.13
	CASH FLOWS FROM FINANCING ACTIVITIES			
0.00	Proceeds from Aid and Grants	10	0.00	0.00
0.00	Proceeds from External Loan	19	0.00	0.00
0.00	Proceeds from Internal Loans:	20	0.00	0.00

	FGN/Treasury Bonds			
0.00	Proceeds from Internal Loan: NTBs etc	21	0.00	0.00
0.00	Proceeds from Development of Nat Resources	23	0.00	0.00
0.00	Proceeds of Loans from other Funds	24	0.00	0.00
0.00	Repayment of External Loans (Including Servicing)	19	0.00	0.00
0.00	Repayment of FGN/Treasury Bonds	20	0.00	0.00
0.00	Repayment of Internal Loan-NTBs	21	0.00	0.00
0.00	Repayment of Loans from Development of Nat. Resources	23	0.00	0.00
0.00	Repayment of Loans from Other Funds	24	0.00	0.00
0.00	Net Cash Flow from Financing Activities:		0.00	0.00
	Net (Increase)/Decrease in other Cash Equivalent		1,881,128,614.18	47,168,093.13
	Cash & Its Equivalent as at 1 st January 2024		235,507,699.09	188,339,605.96
	Cash & Its Equivalent as at 31 st December, 2024		2,116,636,313.27	235,507,699.09

STATEMENT NO. 2
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

ASSETS:-	NOTE	CURRENT YEAR	PREVIOUS YEAR
	S	2024	2023
		₦	₦
Liquid Assets:-			
Cash Held for AGF:			
- CRF Bank Balance (CBN/CRF Bank)		2,116,636,313.27	235,507,699.09
- Pension Account (CBN/Bank):			
- Other Bank of the Treasury			
- Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	20,851,894,072.67	17,132,184,526.93
- Cash Balance with Federal Pay Officers/Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies:-	14		
TOTAL LIQUID ASSETS		22,968,530,385.94	17,367,692,226.02
Investment and Other Cash Assets:			
Federal / State / Local Government Investments	15	479,609,458.04	479,609,458.04
Imprests:-	16		
Advances:-	17	17,208,391.63	17,208,391.63
Revolving Loans Granted:-	18		
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		496,817,849.67	496,817,849.67
TOTAL ASSETS		23,465,348,235.61	17,864,510,075.69
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		1,457,969,536.65	3,838,948,833.23
Capital Development Fund:		8,970,949,983.62	8,547,790,977.09
Trust & Other Public Funds:		13,027,428,715.34	5,477,770,265.37
Police Reward Fund			
TOTAL PUBLIC FUNDS		23,465,348,235.61	17,864,510,075.69
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19	0.00	0.00
FGN/States/LGC Bonds & Treasury Bonds	20	0.00	0.00
Nigerian Treasury Bills (NTB)	21	0.00	0.00
Development Loan Stock	22	0.00	0.00
Other Internal Loans (Promissory Notes)	23	0.00	0.00
Internal Loans from Other Funds	24	0.00	0.00
TOTAL EXTERNAL AND INTERNAL LOANS		0.00	0.00
OTHER LIABILITIES			
Deposits	25		
TOTAL LIABILITIES		23,465,348,235.61	17,864,510,075.69

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND IN RESPECT OF THE 21 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	INITIAL/O RIGINAL BUDGET 2024	SUPPLEMEN TARY BUDGET 2024	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
	ADD: REVENUE						
41,894,686,234.92	Statutory Allocations: FAAC	1	38,979,212,744.69	48,016,096,729.20			18.8%
23,447,844,888.81	Value Added Tax Allocation	1	42,649,980,269.93	1,622,615,224.00			2,528%
65,342,531,123.73	Sub-Total - Statutory Allocation		81,629,193,014.62	49,638,711,953.20			
289,499,936.59	Direct Taxes	2	308,786,730.44	638,000,000.00			52%
253,117,599.13	Licences	2	173,386,242.21	356,169,747.00			51%
	Mining Rents:	2	34,092,428.87	59,000,000.00			42%
	Royalties	2	20,000,000.00				
59,875,989.73	Fees:	2	141,598,689.70				
22,419,737.72	Fines	2	99,908,832.34				
38,242,862.72	Sales	2	31,000,000.00				
242,384,453.72	Earnings:	2	206,205,168.51	845,679,282.00			76%
192,251,647.22	Sales/Rent of Government Buildings:	2	198,996,074.54	558,996,085.00			64%
42,105,611.00	Sale/Rent on Lands and Others:	2	37,935,870.00				
	Repayment: General:	2					
7,968,765.08	Investment Income	2	7,968,765.08	71,700,000.00			89%
	Interest Earned	2					
	Re-imburslements	2	5,000,000.00				
1,147,866,602.91	Sub-Total - Independent		2,160,878,806.69	2,559,545,114.00			

	Revenue					
9,535,627,456.13	Other Revenue Sources of the - ----- Government	3	7,465,395,661.25	319,363,541.00		
76,021,025,182.77	TOTAL REVENUE:		91,255,467,477.56	52,517,620,608.20		
	<u>LESS: EXPENDITURE:</u>					
11,704,714,356.73	Personnel Costs (including Salaries on CRF Charges):	4	14,416,714,822.57	14,618,408,029.00		1.4%
5,412,644,264.06	Federal/States/LGC Govt Contribution to Pension:	5	6,598,769,689.16	8,921,526,084.00		26%
762,300,000.00	Overhead Charges:	6	953,000,000.00	2,327,759,300.00		59%
	Consolidated Revenue Fund Charges (Ind. Service Wide Votes)	7				
19,146,858,296.38	Subvention to Parastatals:	8	21,818,781,888.83	22,421,616,028.20		2.7%
6,307,406,461.53	Other Operating Activities		4,237,178,044.92			
3,309,575,470.62	Other Transfer		1,847,566,608.02			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:			48,289,309,441.00		
0.00	Repayments: External Loans: FGN/States/LGC	19	0.00			
0.00	Repayments: FGN/States/LGC Bonds & Treasury Bonds:	20	0.00			
0.00	Repayments: Nigerian Treasury Bills (NTB)	21	0.00			
0.00	Repayments: Development Loan Stock	22	0.00			

0.00	Repayments; Other Internal Loans (Promissory Notes)	23	0.00				
0.00	Repayments; Internal Loans from Other Funds	24	0.00				
46,643,498,849.32	TOTAL EXPENDITURE:		49,872,011,053.47				
29,377,526,333.45	OPERATING BALANCE:		41,383,456,424.09				
	<u>APPROPRIATIONS / TRANSFERS:</u>						
25,538,577,500.22	Transfer to Capital Development Fund:	9	39,925,486,887.44				
3,838,948,833.23	Closing Balance:		1,457,969,536.65				

STATEMENT NO. 4

STATEMENT OF CONSOLIDATED CAPITAL DEVELOPMENT FUNDS IN RESPECT OF THE 21 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR (2023)		NOTES	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIA L/ORIGI NAL BUDGET 2024	SUPPLEM ENTARY BUDGET 2024	PERFO RMAN CE ON TOTAL
12,339,571,717.1 9	Opening Balance:		₦ 8,547,790,977.09	₦	₦	₦	₦
	<u>ADD: REVENUE</u>						
25,538,577,500.22	Transfer from Consolidated Revenue Fund:	9	39,925,486,887.44				
	Aid and Grants	10					
	External Loans: FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds:	20					
	Nigerian Treasury Bills (NTB(	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
37,878,149,217.4 1	TOTAL REVENUE AVAILABLE:		48,473,277,864.5 3				
	<u>LESS: CAPITAL EXPENDITURE</u>						
5,689,334,206.20	Capital Expenditure: Administrative Sector:	11	8,255,721,957.87	13,409,331,323.00			38%
11,599,656,749.69	Capital Expenditure: Economic Sector	11	16,527,010,073.91	36,957,275,164.8 0			55%

	Capital Expenditure: Law and Justice:	11					
2,604,531,329.49	Capital Expenditure: Regional Development	11	3,205,290,131.69	7,073,720,212.00			55%
9,436,835,954.94	Capital Expenditure: Social Service Sector:	11	11,514,305,646.44	14,618,024,993.00			21%
	Capital Expenditure: Funded from Aid and Grants:	10					
29,330,358,240.32	TOTAL CAPITAL EXPENDITURE:		39,502,327,880.91	72,058,351,692.00			
	Intangible Assets						
8,547,790,977.09	CLOSING BALANCE		8,970,949,983.62				

AUDIT OBSERVATIONS ON THE CONSOLIDATED FINANCIAL RECORDS OF THE 21 LOCAL GOVERNMENTS IN KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023

1. STATE OF ACCOUNTS

Audit inspection of the available records revealed an appreciable improvement from the previous year's observations in the areas of records maintenance and update. However, the culture of non-attachment of supporting documents to the payment vouchers still persisted in virtually all the 21 local governments. These contravene the provisions of chapter 14.1 -9 of the Financial Memoranda.

Possible Risk:

The possible risk of abusing Chapter 14 may include, material misstatement, fraud or outright diversion of public funds to unintended beneficiaries. Though the Treasurers in their responses assured me of compliance going forward, but I deem it necessary to report the matter and make it clear that henceforth, appropriate sanctions will be applied to the erring officer(s).

2. SUBSIDIARY RECORDS

Audit examinations of the available records in respect of the 21 Local Governments bring to the fore, the high level of inadequacies and inconsistency in subsidiary records keeping and these findings have been forwarded to the respective Local Governments. These observed anomalies are summarized below:

- a. Departmental Vote of Expenditure Account either not prepared or not updated.
- b. Movable and immovable Assets registers were either not properly kept or not maintained.
- c. Revenue cash books and allied records not maintained and/or not updated.
- d. Investment register/ ledgers were not kept.
- e. Store ledger not maintained or updated.

3. PREPAYMENT AUDIT:

Section 14.10 of the Financial Memoranda stipulated that "Section 14.10 of the Financial Memoranda state that "All Payment Vouchers shall be submitted to the Internal Auditor for prepayment audit. Such vouchers shall not be paid the Treasurer until the Internal Auditor has audited the payment voucher". While scrutinizing the available records of the 21 Local Governments for the period

under review, we observed serious slack on internal control and checks. The prepayment audit roles of the Internal Auditors were flagrantly thrown to the bay by the Officers Controlling the Votes, Treasurers and/or Councils Chairmen.

Conversely, it is also disheartening to report that Local Governments' Internal Auditors were not alive to their responsibilities throughout the period under review. To expose the level of their ineffectiveness, none of the Internal Auditors wrote and submitted any quarterly report for the attention (s) of their Chairmen, Audit Alarm Committee and/or the Auditor-General for Local Governments.

4. INTERNAL AND EXTERNAL LOANS

The embargo on loan to the Local Governments appeared to have achieved the intended objective. Audit assessments of financial books of the 21 Local Governments observed that the Councils operated within their means without any stress.

5. VIOLATION EXTANT REGULATIONS ON TIMELINE FOR SUBMISSION OF THE ANNUAL FINANCIAL STATEMENTS

Paragraph 69 of the International Public Sector Accounting Standards (IPSAS) 1 states "The usefulness of financial statements is impaired if they are not made available to users within a reasonable period after the reporting date. An entity should be in a position to issue its financial statements within six months of the reporting date. Factors such as the complexity of an entity's operations are not sufficient reason for failing to report on a timely basis. More specific deadlines are dealt with by legislation and regulations in many jurisdictions."

Audit observed that:

- i. As at 30th June 2025 only five Local Government Councils submitted their Annual Financial Statements to my office.
- ii. The above anomalies could be attributed to weaknesses in the internal control system in preparing and presenting AFS, which impeded the speedy consolidation and auditing of the accounts.

Risks

- i. Impediments to Public Accounts Committees (PACs) oversight.
- ii. Possibility of sub-optimal decisions by those charged with governance.

Response

The Councils' management has noted this and promised to meet up with the FM, LG Audit Law, LG Law and IPSAS requirements going forward.

Recommendations

The Directors of Finance are enjoined to:

- i. Comply with the provisions of Fiscal Responsibility Act 2007, particularly, paragraph 69 of IPSAS on submission of audited financial statements not later than 6 months after the end of the year, and
- ii. Otherwise, sanctions relating to gross misconduct in section 39.1(a & b) of the Financial Memoranda will be applied.

6. BANK RECONCILIATION STATEMENT

It's quite absurd to note that throughout the period covered by this report most of the Local Government Councils did not make even an attempt to reconcile their Cash Books with the Bank Statements, in compliance with the Financial Memoranda Provision number 19.25. In many atimes, cheques are not quoted against withdrawal made by most of the Local Government Councils which is a serious contravention of Financial Memoranda provision chapter 19.

Risk

- i. Possible material Misstatement
- ii. Possible fraud from both side

Response

- i. The anomaly would not be repeated going forward.

Recommendation

This has been the practice of most of the Local Governments over the years. Therefore, henceforth, the erring Council shall be sanctions in accordance with FM 39.3(b).

7. NON - PERFORMING INVESTMENT

The 21 Local Governments in the state have stakes in various companies across the country, which include BUA Cement (formally Cement Company of Northern Nigeria), Kebbi Home Saving and Loan limited among others.

Audit Observation

It has been observed that these investments amounting to N479,609,458.04 remain idle with no dividend or right issue. Records of correspondence between these Local Governments and Companies in question or Kebbi Investment (being the intermediary) were not made available to me for scrutiny.

Risk

- i. Possible diversion of proceeds from investment for personal use.
- ii. The proceeds may be with companies as unclaimed dividend
- iii. The share may be fraudulently sold out

Responses

- i. The Companies didn't remitted their shared dividend
- ii. They don't know the procedure of reclaiming it

Recommendations

- i. The Local Government Council (through their Legal Councils) should be compelled to reclaim all investment proceeds accrued to their respective Councils.
- ii. If the investments are not yielding any benefit to the Councils, let it be disposed and return the money back to public fuse for a better utilization.
- iii. The Directors of Finance shall be surcharge for failure to account for the Local Government revenue.

8. FAILURE TO DEDUCT AND REMIT WITH HOLDING TAX

Examination of finance records presented to me by 21 Local Governments in state revealed that Withholding Tax in respect of companies contracted to construct, renovate or make supplies were either not deducted or not remitted to the appropriate authorities. Details are highlighted in the report of the respective Local Governments.

Risk

- i. Possible diversion of the funds
- ii. Amount not deducted from the contract sum
- iii. Failure to collect evidence of payment from Board of Internal Revenue

Response

No response from the management.

Recommendation

The Directors of Finance shall:

- i. Explain the failure to deduct at source the amount in question
- ii. Do a review of all the companies that were paid refunded all the un-deducted amounts
- iii. Forward evidence remittance for audit verification.



Faruk B. Muhammad FCNA, FCFA

Auditor General For Local Governments

Kebbi State

ALEIRO LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Aleiro Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Aleiro Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



ALIERO LOCAL GOVERNMENT COUNCIL

P.M.B 9008 ALIERO, KEBBI STATE

Our Ref:..... Your Ref:..... Date:.....

ALIERO LOCAL GOVERNMENT

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the treasurer of Aliero Local government Council in accordance with the provisions of the finance (council and management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public finance resources by the local government council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign: 
Treasurer

Date:... 2/9/2025.....

We accepted responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of local government as at 31st December 2024 and its operation for the year ended on that date.


Treasurer
Date:.. 2/9/2025.....


Chairman
Date:.. 2/9/2025.....



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE**

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Aleiro Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Aleiro Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

ALIERO LOCAL GOVERNMENT OF NIGERIA
CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024 ₦	CASH FLOW FROM OPENRATING ACTIVITIES	NOTES	ACTUAL YEAR 2024	YEAR 2023
			₦	₦
	Receipt			
1,921,239,342.00	Statutory Allocation: FAAC	1	902,774,202.25	1,331,385,223.41
1,891,346,237.00	Value Added Tax Allocation	1	1,657,726,497.91	860,297,679.98
	Sub-total - Statutory Allocation		2,560,500,700.16	2,191,682,903.39
29,000,000.00	Direct Taxes	2	24,602,231.00	26,231,200.00
	Licences	2	500,000.00	
	Mining Rents:	2		
	Royalties	2		
42,000,000.00	Fees:	2		
20,564,000.00	Fines	2		
	Sales	2		
31,053,100.00	Earnings:	2		
97,372,000.00	Sales/Rent of Government Buildings:	2	2,200,000.00	
	Sale/Rent on Lands and Others:	2		
	Repayments-General:	2		
	Investment Income	2		
	Interest Earned	2		
	Re-imbusement	2		
219,989,100.00	Sub-total – Independent Revenue		26,802,231.00	26,231,200.00
27,628,266.00	Other Revenue Sources on the .....Government	3	20,348,332.35	20,243,803.35
4,060,202,945.00	Total Receipts		2,607,651,263.51	2,238,157,906.74
	Payments:			
523,700,660.00	Personal Costs (Including Salaries on CRF charges)	4	497,082,572.20	327,465,596.83
554,112,327.00	Federal/ State/ LGC Gov't Contribution to Pension:	5	184,680,189.53	138,368,650.21
205,300,000.00	Overhead Charges:	6	42,000,000.00	36,000,000.00
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7		
730,400,200.00	Subvention to Parastatals:	8	666,580,462.40	528,007,762.40
	Other Operating Activities		323,741,296.35	790,652,246.51
	Other Transfers			
2,013,513,187.00	Total Payment		1,714,084,520.48	1,820,494,255.95
	Net Cash Flow from Operating Activities		893,566,743.03	417,663,650.79
	Cash Flows from Investment Activities:			
470,000,000.00	Capital Expenditure: Administrative Sector:	11	201,726,190.47	
1,220,000,000.00	Capital Expenditure: Economic Sector	11	419,305,142.79	(17,142,857.14)
	Capital Expenditure: Law and Justice:	11		
	Capital Expenditure: Region Development	11		
549,500,000.00	Capital Expenditure: Social Service Sector:	11	220,630,100.00	400,490,477.00
	Capital Expenditure: Funded from Aid and Grants:	10		
2,239,500,000.00	Net Cash Flow from Investment Activities:		841,661,433.26	417,633,334.14
	Cash Flow From Financing Activities			
	Proceeds from Aid and Grants	10		0.00
	Proceeds from Exernal Loan:	19		0.00
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20		0.00
	Proceeds from Internal Loan: NTBs etc:	21		0.00
	Proceeds from Development of Net Resources	23		0.00
	Proceeds of Loans from Other Funds	24		0.00
	Repayment of External Loans (Including Servicing)	19		0.00
	Repayment of FGN (Treasury Bonds:	20		0.00
	Repayment of Internal Loan-NTBs	21		0.00
	Repayment of Loan from Development of Net Resources:	23		0.00
	Repayment of Loans from Other Funds	24		0.00
	Net Cash Flow from Investment Activities:			0.00
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Other Equivalent Accounts			
	Total Cash flow from Other Cash equivalent Accounts			
	Net Cash for the year		51,905,309.77	30,316.65
	Cash & Its Equivalent as at 1 st January, 2024		51,985.02	21,668.37
	Cash & Its Equivalent as at 31 st December, 2024		51,957,294.79	51,985.02

STATEMENT NO. 2
ALIERO LOCAL GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024

ANNUAL BUDGET 2024 ₦		NOTE	CURRENT YEAR 2024	PREVIOUS YEAR 2023
			₦	₦
	ASSETS:			
	<u>Liquid Assets:</u>			
	Cash Held by AGF			
	- CRF Bank Balance (CBN/ CRF Bank):		51,957,294.79	51,985.02
	- Pension Account (CBN/ Bank):			
	- Other Bank of the Treasury			
	- Cash balances of Trust & Other Funds of the FGN/ States/ LGC:	12	893,566,743.03	
	- Cash balances with Federal Pay Offices/ Sub-Treasury	13		
	- Cash Held by Ministries Department & Agencies:	14		
	TOTAL LIQUID ASSETS		945,524,037.82	
	<u>Investments and Other Cash Assets:</u>			
	Federal/ State/ Local Government Investments	15	17,142,857.14	17,142,857.14
	Imprests:	16		
	Advances:	17		
	Revolving Loans Granted:	18		
	Intangible Assets			
	TOTAL – INVESTMENTS AND OTHER CASH ASSTS		17,142,857.14	17,142,857.14
	TOTAL ASSETS		962,666,894.96	
	<u>LIABILITIES:</u>			
	<u>PUBLIC FUNDS</u>			
	CONSOLIDATED REVENUE Fund:			
	Capital Development Fund:		893,566,743.03	
	Trust & Other Public Funds:		69,100,151.93	
	Police Reward Fund			
	TOTAL PUBLIC FUNDS			
	<u>EXTERNAL AND INTERNAL LOANS</u>			
	External Loans: FGN/State/LGC	19	0.00	0.00
	FGN/States/LGC Bonds & Treasury Bonds	20	0.00	0.00
	Nigerian Treasury Bills (NTB)	21	0.00	0.00
	Development Loan Stock	22	0.00	0.00
	Other Internal Loan (Promissory Notes)	23	0.00	0.00
	Internal Loans from Other Funds	24	0.00	0.00
	TOTAL EXTERNAL AND INTERNAL LOANS		0.00	0.00
	<u>OTHER LIABILITIES</u>			
	Deposits:-	25		
	TOTAL LIABILITIES		962,666,894.96	17,194,842.16

STATEMENT NO. 3

ALIERO LOCAL GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (20XX-1)		NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
	Opening Balance:		N	N	N	N	%
	<u>ADD: REVENUE</u>						
1,331,285,223.41	Statutory Allocations: FAAC	1	902,774,202.25	1,921,239,342.00	1,921,239,342.00		53%
860,297,679.98	Value Added Tax Allocation	1	1,657,726,497.91	1,891,346,237.00	1,891,346,237.00		12%
2,191,682,903.39	Sub-Total- Statutory Allocation		2,560,500,700.16	3,812,585,379.00	3,812,585,379.00		33%
26,231,200.001	Direct Taxes	2	22,602,231.00	29,000,000.00			22%
	Licences	2					
	Mining Rents:	2					
	Royalties	2					
	Fees:	2	500,000.00	42,000,000.00			99%
	Fines	2		20,564,000.00			100%
	Sales	2					
	Earnings	2		31,053,100.00			100%
	Sales/Rent of Government Buildings:	2	2,200,000.00	97,372,000.00			98%
	Sales/Rent on Lands and Others:	2					
	Repayment: General:	2					
	Investment Income	2					
	Interest Earned	2		5,500,000.00			100%
	Re-Imbursements	2					
26,231,200.00	Sub-Total – Independent Revenue		26,802,231.00	250,000,000.00	250,000,000.00		89%
20,243,803.35	Other Revenue Sources of the Government	3	20,348,332.35	27,628,266.00	27,628,266.00		26%
2,238,157,906.74	TOTAL REVENUE:		2,607,651,263.51	4,090,213,845.00	4,090,213,845.00		36%
	<u>LESS: EXPENDITURE</u>						
327,465,596.83	Personal Costs (Including Salaries on CRF Charges):	4	497,082,572.20	523,700,660.00	523,700,660.00		5%
138,368,650.21	Federal/ States/ LGC Gov't Contribution to Pension:	5	184,680,189.53	554,112,327.00	554,112,327.00		67%
36,000,000.00	Overhead Charges:	6	42,000,000.00	205,300,000.00	205,300,000.00		80%

	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7				
807,773,435.28	Subvention to Parastatals:	8	1,480,019,962.80			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
	Repayments: External Longs/FGN/States/LGC	19				
	Repayments: FGN/States/LGC Bonds & Treasury Bonds	20				
	Repayments: Nigeria Treasury Bills (NTB)	21				
	Repayments: Development Loan Stock	22				
	Repayments: Other Internal Loans (Promissory Notes)	23				
	Repayments: Internal Loans from Other Funds	24				
1,837,615,444.72	TOTAL EXPENDITURE		2,203,782,724.53	1,283,112,987.00	1,283,112,987.00	
400,542,462.02	OPERATING BALANCE:		403,868,538.98			
	APPROPRIATIONS/TRANSFERS:					
400,490,477.00	Transfer to Capital Development Funds:	9	893,566,743.03			
51,985.02	CLOSING BALANCE:		51,957,294.79			

STATEMENT NO. 4

ALIERO LOCAL GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (20XX-1)		NOTES	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
₦	Opening Balance:		₦		₦		%
	<u>ADD: REVENUE</u>						
400,490,477.00	Transfer from Consolidated Revenue Fund:	9	893,566,743.03				
	Aid and Grants	10					
	External Longs/FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds	20					
	Nigeria Treasury Bills (NTB)	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
	TOTAL REVENUE AVAILABLE:						
	<u>LESS: CAPITAL EXPENDITURE</u>						
	Capital Expenditure: Administrative Sector:	11	201,726,190.47	470,000,000.00	470,000,000.00		57%
	Capital Expenditure: Economic Sector	11	419,305,142.79	1,220,000,000.00	1,220,000,000.00		65%
	Capital Expenditure: Law and Justice:	11					
	Capital Expenditure: Regional Development	11					
400,490,477.00	Capital Expenditure: Social Service Sector:	11	220,630,100.00	549,500,000.00	549,500,000.00		59%
	Capital Expenditure: Funded from Aid and Grants:	10					
	<u>TOTAL CAPITAL EXPENDITURE:</u>		841,661,433.26				
	Intangible Assets		51,985.02				
	CLOSING BALANCE:		51,957,294.79				

ALIERO LOCAL GOVERNMENT OF NIGERIA

	FINAL BUDGET 2024	RECURRENT EXP	CAPITAL EXP.	TOTAL EXP.
ADMINISTRATIVE SECTOR				
<i>Office of the Local Government Chairman</i>				
Chairman	144,746,586.00	18,103,044.00	100,000,000.00	118,103,044.00
Vice Chairman	8,796,000.00	8,015,866.00	NIL	8,015,866.00
Assistant	20,400,000.00	20,400,000.00	NIL	20,400,000.00
Local Government Council				
The Council	99,517,700.00	41,669,492.16	NIL	41,669,492.16
SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	NIL	NIL	NIL
ECONOMIC SECTOR				
Department of Agriculture & Natural Recourses	1,370,849,549.00	48,945,249.34	928,100,310.00	977,045,559.34
Department of Finance and Supply	307,829,767.00	177,013,247.44	76,140,225.13	253,153,472.57
Department of Works	157,283,258.00	38,914,852.00	88,516,310.00	127,431,162.00
Department of Budget	20,844,457.00	11,844,000.00	NIL	11,844,000.00

WATER SANITATION	373,326,146.00	NIL	214,500,109.00	214,500,109.00
SOCIAL SECTOR				
WOMEN DEVELOPMENT				
Department of Social Development	990,311,739.00	20,517,668.12	682,335,715.21	702,853,383.33
DEPARTMENT OF EDUCATION				
Primary School Teachers	182,106,794.00	183,987,157.01	NIL	183,987,157.01
Department of Information	3,000,000.00	1,226,500.00	NIL	1,226,500.00
Department sport and Culture	2,500,000.00	1,100,000.00	NIL	1,100,000.00
Primary Health Care	441,038,068.00	320,688,003.00	NIL	320,688,003.00
Environmental Health	35,850,811.00	35,754,043.00	NIL	35,754,043.00
TRADITIONAL RULERS COUNCIL				
Traditional Rulers Council	110,548,763.00	7,688,319.00	20,570,610.00	28,258,929.00

RE: AUDIT INSPECTION REPORT IN RESPECT OF ALIERO LOCAL GOVERNMENT TREASURY MAINACCOUNT, SALARY ALLOWANCES AND REVENUE FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. RECORD MAINTENANCE

a. CASH BOOK:-

The result from the examination of the main book of account was not encouraging in that, it was characterized with numerous alterations of figures without initial of officer in charge of the cashbook. Daily and monthly balancing would not appear to have been carried out, as provided under F.M chapter 19.

b. DEPOSIT LEDGERS:-

Appendix "A" attached the main report sent to the Council was a list of unremitted deductions from the contract sums without corresponding ledger entries, this so because deposit ledger appears not to have been maintains. From the appendix attached the sum of ₦10,413,607.01 appeared to be deducted, but only the sum, only ₦3,134,722.22 appeared to have been paid into appropriate government agency vide payment vouchers made available to me thereby leaving a balance of ₦7,278,884.79 unremitted.

c. SUBSIDIARY BOOKS OF ACCOUNTS:-

In yet another development, it was observed that, this Local Government failed to make a single entry into the subsidiary books of accounts which include D.V.E.A, abstract books of revenue and expenditure, advance ledger etc. this contravene the provisions in the financial memoranda (chapter 20-23). Please comment accordingly.

RESPONSE

The council responded that the records have now been updated

RECOMMENDATION

Though, the records were alleged to have been updated but yet to be presented to me for audit examination. Therefore, management shall be made to present the records and the schedule officer equally be surcharge for negligence of duty.

2. INTERNAL AUDITOR COUNTER SIGN:-

Attached to the report sent to Council was a list of payment vouchers to a tune of ~~₦~~45,115,233.47 that were paid through the Local Government cashbook but not pre-audited by the Internal Auditor amounting. This attitude also contradicts the provision of F.M 14:10. Please comment. Appendix "C" of the main report sent to the Council refers.

RESPONSE

The management responded to have presented the vouchers to the Internal Auditor, which has now been endorsed.

RECOMMENDATION

These vouchers are yet to be presented to me for confirmation. Therefore, earlier observations still stance. The management shall be surcharge for violating the FM provision.

3. UNACKNOWLEDGED PAYMENTS:-

It was observed that, this Local Government did not obtained receipts in respect of payment made other government agency, this payments are too numerous to be listed on monthly basis. While the provision of F.M 14:17 encourage the practice of obtaining receipt of payments.

RESPONSE

The management admitted the observation and promise to guard against future occurrence.

RECOMMENDATION

Despite taken responsibility for this abysmal action, the management shall be informed that negligence of duty of whatever kind will not be condoned.

4. SALARY AND ALLOWANCES:-

Appendix "D" attached to the main report sent to the Council was a list of monthly receipt and payment of salary and allowances that does not equate the release of funds received from the State Joint Accounts. Audit examination of the records revealed that the sum of ₦332,211,071.86 appeared to have been received, while ₦331,012,937.88 was disburse as salary and allowances thereby leaving an unspent ₦1,198,133.98 as per cashbook and payment vouchers.

RESPONSE

The management responded to have now traced the affected vouchers.

RECOMMENDATION

Though the vouchers were alleged to have been traced, but yet to be presented to me for our audit purposes. The management shall be warned against negligence of duty or be sanctioned accordingly.

5. REVENUE:-

No single revenue record was made available to me for inspection/examination. Therefore, in our opinion the revenue (when collected) was personalized into private accounts or was not collected. Please comment or account for the projected revenue figure.

5b. HARAJI COLLECTION:-

No record was presented for examination.

RESPONSE

The management responded to have updated the records for our inspection

RECOMMENDATION

The said records are yet to be presented to me up to the time of writing this report. Therefore, my earlier observations remains. Moreover, the management shall be held responsible for the refund of all unaccounted revenue during the year and Director Finance shall be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

AREWA LOCAL GOVERNMENT COUNCIL



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Arewa Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Arewa Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



Office of the Executive Chairman

AREWA LOCAL GOVERNMENT COUNCIL

KANGIWA, KEBBI STATE OF NIGERIA

Our Ref: _____

Your Ref: _____

Date: 09/05/2025

STATEMENT OF FINANCIAL RESPONSIBILITY AREWA LOCAL GOVERNMENT

RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statement have been prepared by the Treasurer of Arewa Local Government Council in accordance with the provision of the Finance (Council and Management) Act 1958 as amended. We use International Accounting Standard (IAS) and National Accounting Standard (NAS) and Accounting Policy was based on International Public Sector Accounting Standard (IPSAS) Cash Bases Accounting System. The Financial Statement complies with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

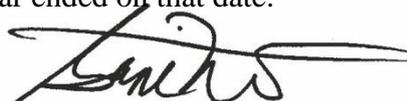
Sign: 
Treasurer

Date: 9/05/25

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management Act 1958as amended).

Our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2024 and its operations for the year ended on that date.


Treasurer


Chairman

9/05/25
Date

22/05/2025
Date



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Arewa Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Arewa Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

BUDGET 2024	DESCRIPTION	NOTE	ACTUAL 2024	PREVIOUS YEAR 2023
	RECEIPT			
2,769,598,441	Statutory allocation	1	2,488,922,451.09	2,985,253,253.06
1,670,720,272	Value Added Tax	1	2,179,096,472.67	1,109,161,742.75
4,438,318,713.00	Sub Total Statutory Allocation		4,668,088,878.76	4,125,790,389.30
1,4000,000.00	Direct Taxes	2	12,567,240.12	11,019,500.00
15,000,000.00	License Fees & Fine	2	13,507,115.14	8,980,500.00
22,800,000.00	Rent on Gov't Properties	2	16,777,222.10	10,000,000.00
23,400,000.00	Earnings from commercial undertaking	2	10,000,000.00	12,811,825.00
5,800,000.00	Investment income	2		2,188,175.00
19,000,000.00	Fees	2	14,000,745.16	
100,000,000.00	Sub-Total Independent Revenue		66,852,323.52	45,000,000.00
36,798,892.00	10% State Gov't Share IGR	3	Nil	27,375,393.49
4,575,117,605.00	TOTAL RECEIPT		4,734,941,202.28	4,170,790,389.30
	PAYMENTS			
722,644,551.00	Personal Cost	4	711,386,323.43	651,905,763.63
600,000,000.00	Contribution to pension	5	542,852,869.11	375,589,451.89
55,000,000.00	Overhead Cost	6	45,000,000.00	36,000,000.00
1,499,882,391.00	Sub ventures to Parastatals	8	1,322,040,046.50	1,119,357,332.46
2,877,526,942.00	TOTAL PAYMENTS		2,621,279,259.04	1,987,927,841.32
1,697,590,663.00	Net cash flow from operating activities		2,113,661,962.24	1,987,927,841.32
	CASH FLOW FROM INVESTMENT ACTIVITIES			
515,000,000.00	Capital Expenditure Administrative Sector	11	416,409,015.99	370,101,982.15
2,250,201,959.00	Capital Expenditure Economic Sector	11	973,015,650.24	80,000,000.00
702,500,000.00	Capital Expenditure Regional Dev. Sector	11	305,211,144.66	300,000,000.00
534,000,000.00	Capital Expenditure Social Sector		340,177,205.10	500,000,000.00
4,001,701,959.00	Net Cash from Investing activities	11	2,034,813,015.99	1,988,505,982.15
	CASH FLOW FROM FINANCING ACTIVITIES			
-	Proceed from Aids & Grant	10	-	-
-	Proceeding from External loan	19	-	-
-	Proceeding from Internal loan	20	-	-

-	Proceeding from Internal loan (NTB)	21	-	-
-	Proceeding from Development of National Resources	23	-	-
	Proceeding from loan and other loan funds	24	-	-
	Repayment of External Loan	19	-	
	Repayment of FGN/Treasury Bonds	20		
	Repayment of Internal Loan (NTB)	21		
	Repayment of loans from Development of Nat. Resources	23		
	Repayment of loans from other funds	24		
Nil	NET CASH FLOW FROM FINANCING ACTIVITIES		Nil	Nil
	MOVEMENT IN OTHER CAHS EQUIVALENT ACCOUNT			
-	Increase/Decrease in Investment			
-	Net (Increase) Decrease in other cash equivalent		78,848,946.25	(568,140.83)
	TOTAL CASH FLOW FROM OTHER CASH EQUIVALENT ACCOUNT		78,848,946.25	(568,140.83)
	Net cash for the year		78,848,946.25	(568,140.83)
	Cash and its equivalent as at 01/01/2024		388,847.33	956,988.16
	Cash & its equivalent as at 31/12/2024		79,237,793.58	388,847.33

AREWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

STATEMENT NO. 2

S/N	PARTICULARS	NOTE	2024	2023
	<u>ASSETS</u>			
	LIQUID ASSETS			
1.	CASH AND BANK BALANCE		79,237,793.58	388,847.33
2.	CRF BANK BALANCE	-		
3.	PENSION ACCOUNT (CBN)	-	-	-
4.	OTHER BANK OF TREASURY WITH KEBBI STATE JOINT ACCOUNT	12	-	1,206,371,589.0
5.	CASH BALANCE WITH FEDERAL PAY OFFICE	13	-	-
6.	CASH HELD BY MINISTTRIES		-	-
7.	CASH PAID BY M.D.A	14	-	-
	TOTAL LIQUID ASSETS		79,237,793.58	1,206,760,436.33
	<u>INVESTMENT AND OTHER CASH ASSETS</u>			
8.	LOCAL GOVERNMENT INVESTMENT	15	18,404,000.00	18,404,000.00
9.	IMPREST	16	-	-
10.	ADVANCES	17	17,208,391.63	17,208,391.63
11.	REVOLVING LOAN GRANT	18	-	-
12.	INTANGIBLE ASSETS		-	-
	TOTAL INVESTMENT AND OTHER CASH ASSETS		35,612,391.63	35,612,391.63
	TOTAL ASSETS		114,850,185.21	1,242,372,827.96
	<u>LIABILITIES PUBLIC FUND</u>			
13.	CONSOLIDATED REVENUE FUND		54,437,256.48	1,206,371,589.00
14.	CAPITAL DEVELOPMENT FUND		24,800,537.10	388,847.33

15.	TRUST & OTHER PUBLIC FUND		-	-
16.	POLICE REWARD FUND		-	-
	TOTAL PUBLIC FUND		79,237,793.58	1,206,760,436.33
	<u>EXTERNAL AND INTERNAL LOAN</u>			
17.	EXTERNAL LOAN (FGN)	19	-	-
18.	LGC BONDS & TREASURY BOOKS	20	-	-
19.	NIGERIAN TREASURY BILLS	21	-	-
20.	DEVELOPMENT OF LAON STOCK	22	-	-
21.	OTHER INTERNAL LOAN	23	-	-
22.	INTERNAL LOAN FROM OTHER FUNDS	24	-	-
	TOTAL EXTERNAL LOAN		NIL	NIL
23.	<u>OTHER LIABILITIES</u>			
24.	DEPOSIT	25	35,612,391.63	35,612,391.65
	TOTAL LIABILITIES		114,850,185.21	1,242,372,827.98

AREWA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED 31ST DECEMBER, 2024

STATEMENT NO. 3

2023	DESCRIPTION	NO TE	ACUTAL 2024	BUDGET 2024	VARIANCE %
2,989,253.06	Statutory Allocation	1	2,488,922,051.09	2,769,598,441.00	10%
1,109,161,742.75	Value Added Allocation	1	2,179,096,472.67	1,670,720,272.00	-30%
4,125,790,389.30	SUB TOTAL STATUTORY ACCOUNT		4,668,088,878.76	4,438,318,713.00	
11,019,500.00	Direct Taxes	2	12,567,240.12	14,000,000.00	10%
8,890,500.00	License fees & Fine	2	13,507,116.14	15,000,000.00	10%
12,811,825.00	Earnings from Commercial undertaking	2	10,000,000.00	23,400,000.00	57%
10,000,000.00	Rent/Sales of Gov't building	2	16,777,222.10	22,800,000.00	26%
2,188,175.00	Investment Income		-	5,800,000.00	-
-	Rates Fees		14,000,745.10	19,000,000.00	26%
45,000,000.00	SUB-TOTAL INDEPENDENT REVENUE		66,852,323.52	100,000,000.00	26%
27,375,393.49	10% State Gov't Share IGR		66,852,323.52	36,798,892.00	
4,170,790,389.30	TOTAL REVENUE		4,734,941,202.28	4,575,117,605.00	
LESS EXPENDITURE					
651,905,763.93	Personal Cost	4	711,386,323.43	722,644,551.00	2%
375,589,451.89	Contribution to Pension	5	502,852,809.11	600,000,000.00	16%
36,000,000.00	Overhead Cost	6	45,000,000.00	55,000,000.00	18%
1,119,357,332.46	Subvention to Prastatals	8	1,322,040,046.50	1,449,882,391.00	9%
2,182,852,547.98	TOTAL EXPENDITURE		2,621,279,239.04	2,877,526,942.00	
1,987,937,841.32	Operating Balance		2,113,651,962.24	1,697,590,663.00	24.5%
1,987,937,841.32	Appropriation/Transfer		20,059,224,705.76	1,697,590,663.00	21%
1,987,937,841.32	Transfer to Capital Development Fund		20,059,224,705.76	1,697,590,663.00	21%
-	Closing Balance		54,437,256.48	-	

AREWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

STATEMENT NO. 4

2023	DESCRIPTION	NOTE	ACUTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	VARIANCE %
1,117,388,304.28	Transfer from consolidated Revenue fund	9	2,059,224,704.76	1,697,590,603.00	-21%
1,117,388,304.28	Total Revenue Available		2,059,224,705.76	1,697,590,663.00	-21%
LESS CAPITAL EXPENDITURE					
116,431,316.12	Capital Expenditure Administrative Sector	11	487,548,993.99	515,000,000.00	5%
400,000,000.00	Capital Expenditure Economic Sector	11	946,875,174.67	2,250,201,959	57%
300,000,000.00	Capital Expenditure Regional Dev. Sector	11	300,000,000.00	702,500,000.00	57%
300,000,000.00	Capital Expenditure Social Service Sector		300,000,000.00	534,000,000.00	44%
116,431,316.12	Total Capital Expenditure		2,034,427,168.66	2,654,081,384.00	
956,988.16	Closing Balance		24,800,537.10	-	

NOTES TO THE ACCOUNTS

GOVERNMENT SHARE OF STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	REFERENCE NOTE	AMOUNT	AMOUNT	REMARKS
1	Share of Statutory Allocation from FAAC				
	Net share of Statutory Allocation from FAAC	A	821,995,115.42	821,995,115.42	
	Add Deduction at source for loan repayment	B	-		
	Share of statutory other Agencies	C		1,647,761,770.67	
	Share of Federation Account Excess Crude Oil	D		19,235,565.00	
	TOTAL (GROSS) FOR ALLOCATION TO AREWA LOCAL GOVERNMENT COUNCIL OF KEBBI, NIGERIA			2,488,992,451.09	
	Value Added Tax	E		<u>2,179,096,427.67</u>	
	TOTAL ALLOCATION INCLUDING VAT			4,668,088,878.76	

NOTE 1

AREWA LOCAL GOVERNMENT COUNCIL

**STATUTORY ALLOCATION FOR THE YEAR ENDED
31ST DECEMBER, 2024**

S/N	MONTH	AMOUNT
1.	JANUARY	198,624,075.00
2.	FEBRUARY	197,084,582.34
3.	MARCH	114,255,153.60
4.	APRIL	108,740,884.19
5.	MAY	148,224,595.61
6.	JUNE	108,740,884.19
7.	JULY	159,253,165.41
8.	AUGUST	89,282,600.61
9.	SEPTEMBER	115,925,648.86
10.	OCTOBER	97,294,875.85
11.	NOVEMBER	97,294,875.85
12.	DECEMBER	116,143,091.27
	TOTAL	N2,488,922,051.09

AREWA LOCAL GOVERNMENT COUNCIL

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE) FOR THE YEAR ENDED 31ST DECEMBER, 2024

		ACTUAL	BUDGET	VARIANCE
<u>DIRECT TAXES</u>				
MDA I		-	-	-
MDA 2		-	-	-
MDA 3		-	-	-
AREWA LOCAL GOV'T COUNCIL		12,567,240.12	14,000,000.00	1,432,759.88
TOTAL DIRECT TAX		12,567,240.12	14,000,000.00	1,432,759.88
<u>LICENSE</u>				
MDA I		-	-	-
MDA 2		-	-	-
MDA 3		-	-	-
AREWA LOCAL GOV'T COUNCIL		13,507,116.14	15,000,000.00	1,492,883.86
		13,507,116.14	15,000,000.00	1,492,883.86
<u>FEES</u>				
MDA I		-	-	-
MDA 2		-	-	-
MDA 3		-	-	-
AREWA LOCAL GOV'T COUNCIL		14,000,745.16	19,000,000.00	4,999,254.84
		14,000,745.16	19,000,000.00	4,999,254.84
<u>EARNINGS</u>				
MDA I		-	-	-
MDA 2		-	-	-
MDA 3		-	-	-
AREWA LOCAL GOV'T COUNCIL		10,000,000.00	23,400,000.00	13,400,000.00
TOTAL EARNING		10,000,000.00	23,400,000.00	13,400,000.00

		ACTUAL	BUDGET	VARIANCE
<u>SALES/RENT OF L/GOV'T PROPERTIES</u>				
MDA I		-	-	-
MDA 2		-	-	-
MDA 3		-	-	-
AREWA LOCAL GOV'T COUNCIL		16,777,222.10	22,800,000.00	6,022,777.90
TOTAL SALES/RENT OF L/GOV'T PROPERTIES		16,777,222.10	22,800,000.00	6,022,777.90

AREWA LOCAL GOVERNMENT COUNCIL

RECURRENT AND CAPITAL EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2024

<u>PERSONNEL COST FOR THE YEAR ENDED 31ST DEC., 2024</u>				
MDA I	-	-	-	-
MDA 2	-	-	-	-
MDA 3	-	-	-	-
AREWA LOCAL GOV'T COUNCIL	711,386,323.43	722,644,551.00		11,258,227.57
	711,386,323.43	722,644,551.00		11,258,227.57
<u>EMPLOYER CONTRIBUTION TO PENSION</u>				
Arewa Local Gov't council has contributed to her Local Government staff and primary education staff for the year ended 31 st December, 2024	502,852,869.11	600,000,000.00		97,147,130.89
TOTAL CONTRIBUTION	502,852,869.11	600,000,000.00		97,147,130.89
<u>OVERHEAD COST</u>				
Arewa Local Gov't paid the sum of N45,000,000 as overhead cost for the year ended 31 st December, 2024	45,000,000.00	55,000,000.00		10,000,000.00
TOTAL OVERHEAD COST	45,000,000.00	55,000,000.00		10,000,000.00
<u>SUBVENSIONS TO PARASTATALS</u>				
LGEA Arewa	542,745,094.23	-		-
Emirate Council	57,321,460.62	-		-
0.55 Joint Account Committee	32,152,721.84	-		-
0.85 Local Gov't Commission	11,205,790.72	-		-
25% Rural infrastructure	608,865,589.61	-		-

0.25 Social Security Welfare Fund		2,623,005.50	-	-
Joint Army/Police Patrol		3,600,000.00	-	-
Primary Healthcare Agency		35,850,811.44	-	-
LGEA BESDA Committee		2,905,190.48	-	-
Area Development Board		6,179,281.96	-	-
Zakat Committee		4,400,000.00	-	-
Special Assistance		13,200,000.00	-	-
----- Guard		Nil	-	-
TOTAL SUBVENSION TO PARASTATALS		1,322,040,046.50	1,499,882,391	-177,842,344.50
<u>TRANSFER TO CAPITAL DEVELOPMENT FUND</u>				
Administrative Sector		487,548,993.99	515,000,000.00	-27,451,007.01
Economic Sector		946,875,174.67	2,250,201,959.00	-1,23,726,784.33
Social sector		300,000,000.00	702,500,000.00	- 402,500,000.00
Regional sector		300,000,000.00	534,000,000.00	-234,000,000.00
TOTAL		2,034,424,108.66	4,001,701,959.00	-1,967,277,794.34
<u>CAPITAL EXPENDITURE</u>				
Administrative Sector		416,409,015.99	515,000,000.00	-98,590,984.01
Economic Sector		954,611,650.24	2,250,201,959.00	-1,295,590,308.76
Social sector		340,172,205.10	702,500,000.00	-366,322,794.90
Regional sector		305,211,114.66	534,000,000.00	-228,788,855.34
TOTAL CAPITAL EXPENDITURE		2,016,409,015.99	4,001,701,959.00	-1,985,292,943.10

AREWA LOCAL GOVERNMENT COUNCIL

31ST DECEMBER, 2024

DESCRIPTION	2023 FINANCIAL YEAR				2024 FINANCIAL YEAR			
	FINAL BUDGET 2023	RECURRENT EXP.	CAPITAL EXP.	TOTAL 2023	FINAL BUDGET 2024	RECURRENT	CAPITAL EXP.	TOTAL
Office of the Chairman	46,862,108.00	31,464,000.00		31,464,000.00	48,174,321.00	42,842,156.10	-	42,842,156.10
Vice Chairman	40,862,105.00	27,000,000.00		27,000,000.00	45,205,605.10	39,205,605.10	-	39,205,605.10
Internal Auditor	2,000,000.00	1,500,000.00	-	1,500,000.00	2,000,000.00	1,500,000.00	-	1,500,000.00
Special Assistant	-	-	-	-	1,500,000.00	13,200,000.00	-	13,200,000.00
The Local Gov't Council	94,564,628.00	90,255,102.00	-	90,225,112.00	94,564,628.00	73,064,628.00	-	73,064,628.00
Administration & General Service	512,718,524.00	120,000,000.00	487,548,993.99	607,549,993.99	639,093,113.00	120,000,000.00	-	520,000,000.00
Secretary to the Council	10,888,892.00	10,855,042.00	-	10,889,542.00	12,368,592.00	10,868,592.00		10,868,592.00
ECONOMIC SECTOR								
Dept. of Agrics & Natural Resources	1,424,247,289.00	45,164,905.00	900,000.00	945,106,905.00	2,344,223,742.00	64,000,000.00	1,046,740,657.72	1,110,740,657.72
Dept. of Finance and Supply	207,315,739.00	205,315,739.00	-	205,315,739.00	307,080,260.00	235,999,546.00	-	235,999,546.00
Dept. of Works, Transport, Housing, Land & Survey	446,604,822.00	54,104,520.00	300,000,000.00	354,104,520.00	580,000,000.00	42,000,000.00	300,000,000.00	342,000,000.00

Dept. of Budget, Planning, Research and Statistics	34,364,235.00	30,554,123.00	-	30,554,123.00	37,364,235.00	31,364,235.00	-	31,364,235.00
Water Sanitation & Hygiene	25,000,000.00	-	25,000,000.00	25,000,000.00	22,000,000.00	-	200,000,000.00	200,000,000.00
Dept. of Social Development	475,000,000.00	-	300,000,000.00	300,000,000.00	1,564,045,886.00	88,000,000.00	300,000,000.00	1,100,000.00
Women Empowerment	4,000,000.00	3,600,000.00	-	3,600,000.00	4,000,000.00	3,600,000.00	-	3,600,000.00
Dept. of Education	716,370,811.00	527,532,524.95	-	527,532,524.95	600,000,000.00	542,954,093.23	-	542,745,094.23
Dept. of Primary Healthcare (PHC)	-	-	-	-	300,000,000.00	125,377,919.00	-	128,377,919.00
Traditional rulers	243,585,536.00	230,511,660.10	-	230,511,660.10	150,000.00	80,000,000.00	-	80,000,000.00

AUDIT INSPECTION REPORT IN RESPECT OF AREWA LOCAL GOVERNMENT COUNCIL'S FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. THE BOOKS OF ACCOUNTS AND RECORDS AS AT THE YEAR ENDED 31ST DECEMBER, 2024

During the year 2024, it was observed that accounting books and allied records were not properly maintained:-

- a. The treasury cashbook was not kept in accordance with the provision of F.M chapter 19.
- b. The effectiveness of internal control or internal audit procedures was violated. The internal audit unit of the Local Government Council did not design audit programme nor maintain audit correspondence register which is contrary to F.M 14:10, 41:4 and 40:12.

RESPONSE

The management responded that the records have now been updated.

RECOMMENDATION

The officers concern shall be seriously warned against flagrant violation of FM provisions.

3. UN-PRESENTED PAYMENT VOUCHERS (OTHER CHARGES)

Payment vouchers amounting to ~~₦~~593,811,271.96(other charges) and ~~₦~~20,411,851.01 (salaries) were raised and paid but not produced or presented to me for audit examination which is contrary to F.M 14.29. Details of these observations were attached to the main report sent to the Council.

AUDIT OBSERVATION

1. Uncertainty on whether these payments were properly authorized

2. Judicious accountability of the funds could not be established.

RESPONSE

The management responded that the payment vouchers in question were with Local Government Inspectors when our team visited, but now available for re-inspection.

RECOMMENDATION

Going forward, these would not be admitted as an excuse, due to the fact that the Law specified the duties and responsibilities of the Local Government Inspectors and that of the Office of the Auditor General. So the management shall be warned or face necessary sanctions.

5. UNAUTHORIZED PAYMENT VOUCHERS

Examination of available records revealed that payment vouchers worth ~~₱~~54,020,735.63 was paid without been controlled by their respective Directors (Officer Controlling Vote), which contradicts Financial Memoranda provision number 13.11 and 13.12.

RESPONSE

After receiving our report, the management resubmitted the vouchers to respective officers controlling the votes for endorsement; which they all assented to.

RECOMMENDATION

Henceforth, audit would not admit any payment prior to proper authorization of the OCV as genuine expenditure. The management shall be warned.

6. UN-RECEIPTED PAYMENT VOUCHERS

Section 14-16-17 mandated that all payments must be signed, acknowledge or receipted by the recipient. But while examining the available records

presented me revealed that payment vouchers to the tune of ~~₦~~706,671,628.91 were not receipted or acknowledged by the recipients. Detail of this observation was attached to the main report sent to the Council.

RESPONSE

The management responded that the beneficiaries have now acknowledged the payments.

RECOMMENDATION

The above response was not satisfactory, since the vouchers were not made available to me for re-examination. The Council should therefore be made account explain the reason for violating the above provisions or be made to refund the amount in question.

7. Payment voucher No. 95/02/2024 was payment to Permanent Secretary Special Services for security operation amounting to ~~₦~~110,250,000.00 but to my surprise, no any documents were attached to support such payment; which is regarded as flagrant violation of chapter 14 of the Financial Memoranda.

RESPONSE

The management admitted the observation, but replied to have now documented the vouchers accordingly.

RECOMMENDATION

The officer who authorized the payment shall be warned or risk been surcharged.

8. Another payment voucher No. 29/10/2024 was a payment to FRESH RUN INTERESTED SERVICES amounting to ~~₦~~20,880,952.38 to

supply grains. But the taxable amount in the name of Withholding Tax was not neither deducted nor remitted to the appropriate authority.

RESPONSE

No response from the Council

RECOMMENDATION

The officers who authorized this payment should be held responsible to refunds the amount involve and also be surcharge in accordance with FM 39.3(a & b).

12. INTERNALLY GENERATED REVENUE

During audit inspection in Arewa Local Government Council, it was discovered that very negligible amount were recorded as amount generated from motor-park, market and Haraji during the accounting period. Similarly, other revenue sources were neglected by the council.

RESPONSE

The given by the management was unsatisfactory

RECOMMENDATION

The Director Finance and the Revenue officer should be surcharge in accordance with FM 39.3 (a)(13)



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

ARGUNGU LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Argungu Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Argungu Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



Office of the Executive Chairman

ARGUNGU LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

Our Ref:

Date:

12th August, 2025

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Argungu Local Government Council in accordance with the provision of the finance (Council and Management) Act 1958 as amended. The financial statements comply with general accepted accounting practice.

The treasurer is responsible for establishment and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign

Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2024 and its operations for the year ended on that date.

11th August, 2025

Treasurer

12th August, 2025

Chairman



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Argungu Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Argungu Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

STATEMENT NO. 1
ARGUNGU GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024 N	CashFlows from Operating Activities Receipts:	NOTES	ACTUAL YEAR 2024		2023
			N	N	N
2,428,973,071.00	Statutory Allocations: FAAC	1	1,861,810,572.50		1,302,736,419.46
1,692,146,319.00	Value Added Tax Allocation	1	2,229,580,243.49		155,969,927.65
4,121,119,390.00	Sub-total - Statutory Allocation		4,091,490,815.99		2,458,706,347.05
102,500,000.00	Direct Taxes	2	8,400,000.00		
	Licences	2	1,200,000.00		900,000.00
	Mining Rents:	2			
	Royalties	2			
770,020,000.00	Fees:	2	860,000.00		750,000,000.00
	Fines	2	500,000.00		
	Sales	2			
480,680,000.00	Earnings:	2	5,060,000.00		4,100,000.00
	Sales/Rent of Government Buildings:	2			
	Sale/Rent on Lands and Others:	2			
	Repayments-General:	2			
	Investment Income	2			
	Interest Earned	2			
	Re-imbursement	2			
	Sub-total - Independent Revenue		16,220,000.00		2,464,456,347.05
	Other Revenue Sources of the -----Government	3			1,253,572,824.15
4,363,660,776.00	Total Receipts		4,017,710,819.99		3,717,989,171.18
	Payments:				
572,019,165.00	Personnel Costs (Including Salaries on CRF Charges):	4	543,241,993.78		540,000,000.00
	Federal States/ LGC Govt Contribution to Pension:	5	330,480,544.54		376,635,402.23
45,000,000.00	Overhead Charges:	6	45,000,000.00		36,000,000.00
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7			
430,354,450.00	Subvention to Parastatals:	8	523,953,275.75		430,354,450.23
	Other Operating Activities		1,071,453,155.76		
	Other Transfers		75,909,203.91		809,575,470.62
1,047,373,615.00	Total Payments		2,570,036,005.92		2,192,565,323.08
	<i>Net Cash Flow from Operating Activities</i>		1,447,674,814.07		1,525,423,848.10
	CashFlows from Investment Activities:				
500,000,000.00	Capital Expenditure: Administrative Sector.	11	112,568,240.75		127,390,475.80
	Capital Expenditure: Economic Sector.	11			
	Capital Expenditure: Law and Justice:	11			
	Capital Expenditure: Regional Development	11			
705,000,000.00	Capital Expenditure: Social Service Sector.	11	1,280,642,933.60		1,392,504,584.07
	Capital Expenditure: Funded from Aid and Grants:	10			
	Net Cash Flow from Investment Activities:		1,430,250,413.93		1,1,519,897,059.87
	Proceeds from Aid and Grants	10			
	Proceeds from External Loan:	19			
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20			
	Proceeds from Internal Loan: NTBs etc	21			
	Proceeds from Development of Nat Resources	23			
	Proceeds of Loans from Other Funds	24			
	Repayment of External Loans (including Servicing)	19			
	Repayment of FGN/Treasury Bonds:	20			
	Repayment of Internal Loan-NTBs	21			
	Repayment of Loans from Development of Nat Resources	23			
	Repayment of Loans from Other Funds	24			
0.00	Net Cash Flow from Investment Activities:				
	Movement in Other Cash Equivalent Accounts				
	(Increase) / Decrease in Investments				
	Net (Increase)/Decrease in Other Cash Equivalents:		17,424,400.14		5,526,788.23

	Total Cashflow from other Cash equivalent Accounts			
	Net Cash for the year			
	Cash & Its Equivalent as at 1st January, 2023		18,519,619.25	12,992,831.00
	Cash & Its Equivalent as at 31st December, 2023		35,944,019.39	18,519,619.23

STATEMENT NO. 2**GOVERNMENT OF NIGERIA****STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ASSETS:-	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
		₦	₦
Liquid Assets:-			
Cash Held for AGF:			
- CRF Bank Balance (CBN/CRF Bank)		35,944,019.42	18,519,619.25
- Pension Account (CBN/Bank):			
- Other Bank of the Treasury			
- Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	1,748,235,399.02	
- Cash Balance with Federal Pay Officers/Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies:-	14		
TOTAL LIQUID ASSETS		1,784,179,418.44	18,519,619.25
Investment and Other Cash Assets:			
Federal / State / Local Government Investments	15	40,000,000.00	40,000,000.00
Imprests:-	16		
Advances:-	17		
Revolving Loans Granted:-	18		
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		40,000,000.00	40,000,000.00
TOTAL ASSETS		1,824,179,418.44	58,519,619.25
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		8,424,400.74	4,489,788.23
Capital Development Fund:		9,000,000.00	1,037,00.00
Trust & Other Public Funds:		1,806,755,17.70	52,992,831.02
Police Reward Fund			
TOTAL PUBLIC FUNDS		1,824,179,418.44	58,519,619.25
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19		
FGN/States/LGC Bonds & Treasury Bonds	20		
Nigerian Treasury Bills (NTB)	21		
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)	23		
Internal Loans from Other Funds	24		
TOTAL EXTERNAL AND INTERNAL LOANS			
OTHER LIABILITIES			
Deposits	25		
TOTAL LIABILITIES		1,824,179,418.44	58,519,619.25

STATEMENT NO. 3

GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTE S	ACTUAL YEAR 2024 N	FINAL BUDGET 2024 N	INITIAL/ORIGINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	VARIANCE ON FINAL BUDGET N
	ADD: REVENUE						
1,302,736,419.46	Statutory Allocations: FAAC	1	1,861,810,572.50	2,428,973,071.00	787,673,095.03		24%
1,155,969,937.65	Value Added Tax Allocation	1	2,229,680,243.49	1,692,146,319.00	2,211,660,557.40		-32%
2,458,706,347.05	Sub-Total - Statutory Allocation		4,091,490,815.99	4,121,119,390.00	2,999,333,653.03		
8,400,000.00	Direct Taxes	2	8,400,000.00				
900,000.00	Licences	2	1,200,000.00	102,500,000.00	1,200,000.00		99%
	Mining Rents:	2					
	Royalties	2					
750,000.00	Fees:	2	860,000.00	770,020,000.00	860,000.00		99.9%
	Fines	2	500,000.00				
	Sales	2					
4,100,000.00	Earnings:	2	5,060,000.00	480,680,000.00	5,060,000.00		98.95%
	Sales/Rent of Government Buildings:	2					
	Sale/Rent on Lands and Others:	2					
	Repayment: General:	2					
	Investment Income	2					
	Interest Earned	2					
	Re-imburs1ements	2					
	Sub-Total - Independent Revenue		16,220,000.00				
1,253,572,824.15	Other Revenue Sources of the ----- Government	3					
3,717,989,171.18	TOTAL REVENUE:		4,107,710,819.99				
	LESS: EXPENDITURE:						
540,000,000.00	Personnel Costs (including Salaries on CRF Charges):	4	548,241,995.78	572,019,165.00	550,000,000.00		4%
376,635,402.23	Federal/States/LGC Govt Contribution to Pension:	5	330,480,544.54				
36,000,000.00	Overhead Charges:	6	45,000,000.00	45,000,000.00	45,000,000.00		0%
	Consolidated Revenue Fund Charges (Ind. Service Wide Votes)	7					
430,354,450.23	Subvention to Parastatals:	8	523,953,275.75	430,354,450.00	523,953,275.75		-21.8%
809,575,470.62	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
	Repayments; External Loans: FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bonds:	20					
	Repayments; Nigerian Treasury Bills (NTB)	21					
	Repayments; Development Loan Stock	22					
	Repayments; Other Internal Loans (Promissory Notes)	23					
	Repayments; Internal Loans from Other Funds	24					
2,192,565,323.08	TOTAL EXPENDITURE:		1,447,674,814.67	1,047,373,615.00	1,449,433,820.29		
1,525,423,848.10	OPERATING BALANCE:						
	APPROPRIATIONS / TRANSFERS:						

1,520,934,059.87	Transfer to Capital Development Fund:	9	1,439,250,413.93				
4,489,788.23	Closing Balance:		8,424,400.74				

STATEMENT NO. 4**GOVERNMENT OF NIGERIA****STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTE S	TOTAL CAPITAL EXPENDITURE 2024 N	FINAL BUDGET 2024 N	INITIAL/ORIGINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	PERFORMANCE ON TOTAL N
	ADD: REVENUE						72%
1,520,934,059.87	Transfer from Consolidated Revenue Fund:	9	1,439,250,413.93	5,125,343,506.00	6,237,229,223.00		
	Aid and Grants	10					
	External Loans: FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds:	20					
	Nigerian Treasury Bills (NTB)	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
1,520,934,059.87	TOTAL REVENUE AVAILABLE:		1,439,250,413.93	5,125,343,506.00	6,237,229,223.00		
	LESS: CAPITAL EXPENDITURE						
127,390,475.80	Capital Expenditure: Administrative Sector:	11	112,568,240.75	500,000,000.00	520,000,000.00		77%
	Capital Expenditure: Economic Sector	11					
	Capital Expenditure: Law and Justice:	11					
	Capital Expenditure: Regional Development	11					
1,392,504,584.07	Capital Expenditure: Social Service Sector:	11	1,280,642,933.60	705,000,000.00	500,000,000.00		-81.7%
	Capital Expenditure: Funded from Aid and Grants:	10					
1,519,897,059.87	TOTAL CAPITAL EXPENDITURE:		1,430,250,413.93	1,205,000,000.00			
	Intangible Assets						
1,037,000.00	CLOSING BALANCE		9,000,000.00				

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

REFERENCE NOTE

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
		2024			2023		
		A	B				
MONTH	NET RECEIPT	DEDUCTE D AT SOURCE	TOTAL	NET RECEIPT	DEDUCTE D AT SOURCE	TOTAL	
JANUARY	254,196,226.72	NIL	254,196,226.72	252,196,703.03	NIL	252,196,703.03	
FEBRUARY	339,314,383.63	"	339,314,383.63	280,523,181.62	"	280,523,181.62	
MARCH	332,933,509.66	"	332,933,509.66	219,015,847.59	"	219,015,847.59	
APRIL	266,268,085.81	"	266,268,085.81	212,329,715.29	"	212,329,715.29	
MAY	351,416,641.00	"	351,416,641.00	211,137,768.86	"	211,137,768.86	
JUNE	332,120,425.34	"	332,120,425.34	212,329,715.29	"	212,329,715.29	
JULY	228,765,203.46	"	228,765,203.46	238,072,561.60	"	238,022,561.60	
AUGUST	397,098,269.28	"	397,098,269.28	261,726,704.12	"	261,726,704.17	
SEPTEMBER	351,664,534.93	"	351,664,534.93	277,015,715.40	"	277,015,715.40	
OCTOBER	347,935,915.78	"	347,935,915.78	269,041,488.77	"	269,041,488.77	
NOVEMBER	478,042,173.35	"	478,042,173.35	269,041,488.77	"	269,041,488.77	
DECEMBER	484,042,153.05	"	484,042,153.05	253,900,398.53	"	753,900,398.53	
TOTAL	4,348,603,349.6	"	4,348,603,349.6	2,956,281,288.4	"	2,956,281,288.4	
	5		5	2		2	

.....**GOVERNMENT OF NIGERIA**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	Details		2024	2023		
		Ref. Note	Amount	Amount		Remarks
1	<i>A- Share of Statutory Allocation from FAAC</i>		N	N		
	<i>Net Share of Statutory Allocation from FAAC</i>	A	1,861,810,572.50	1,302,736,419.40		
	Add: Deduction at source for Loan Repayment	B				
	<i>Share of Statutory Allocation – Other Agencies</i>	C		203,717,672.57		
	Share of Federal Accounts Allocation- Excess Crude Oil	D		264,739,332.04		
	Total(GROSS) FAAC Allocation to FGN/SG/LG			1,771,193,424.01		
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	2,229,680,243.43	1,155,969,927.65		
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes		8,400,000.00	42,000,000.00	33,600,000.00	
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Direct Taxes		8,400,000.00	42,000,000.00	33,600,000.00	
	Licences					
	MDA 1					
	MDA 2					
	MDA 3		1,020,000.00	42,500,000.00	917,500.00	
	e.t.c					
	Total – Licences		1,020,000.00	42,500,000.00	917,500.00	
	Mining Rents					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Mining Rents					
	Royalties					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Royalties					
	Fees					
	MDA 1					

	MDA 2					
	MDA 3		860,000.00	1,200,000.00	340,000.00	
	e.t.c					
	Total – Fees		860,000.00	1,200,000.00	340,000.00	
	Fines					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Fines					
	Sales					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales					
	Earnings					
	MDA 1					
	MDA 2					
	MDA 3		5,060,000.00	48,680,000.00	43,620,000.00	
	e.t.c					
	Total – Earnings		5,060,000.00	48,680,000.00	43,620,000.00	
	Sales/Rent of Government Buildings					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent of Government Buildings					
	Sales/Rent on Lands and Others:					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent on Lands and Others					
	Repayments					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Repayments					
	Investment Income					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Investment Income					

	Interest Earned					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Interest Earned					
	Re-Imbursement					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Re-Imbursement					
3	Other Revenue Sources of the.....Government					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Other Revenue Sources					

4	A- Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		548,241,993.78	570,019,165.00	21,777,171.27	CRF Charges in Note 3
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel Cost		548,241,993.78	570,019,165.00	21,777,171.27	
	B- Salaries directly charged to CRF (included in Note 4Aabove):					
	List of Parastatals and Agencies					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor –General for Federation					
	Auditor –General for State					
	Auditor –General for Local Government					
	INEC Chairman and Commissioners					
	e.t.c.					
	Total					
5	Employers Contribution to Pension according to Sector		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		330,480,544.54	93,736,981.00	236,743,563.54	
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Employers Contribution to Pension		330,480,544.54	93,736,981.00	236,743,563.54	
6	Overhead Costs		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		45,000,000.00	206,300,000.00	161,300,000.00	
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Overhead Cost		45,000,000.00	206,300,000.00	161,300,000.00	

7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Variance	
	Pension and Gratuity-Civilian					
	Pension and Gratuity-Military					
	Pension and Gratuity-Police					
	Pension and Gratuity-CIPPO					
	Pension and Gratuity-National State Assembly					
	Pension and Gratuity-Judiciary					
	Pension and Gratuity-(SSS &Nig Intelligence Agency)					
	Pension and Gratuity-Universities					
	Pension and Gratuity-Parastatals and Railways Pension					
	SERVICE WIDE VOTES					
	Total Consolidated Revenue Fund Charges					
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Subventions to Parastatals					
9	Transfer to Capital Development Fund (According to Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Transfer to Capital Development Fund					
10	Details of Aid & Grants Received		Actual	Total Budget	Variance	
	<i>Bilateral</i>					
	<i>Multi Lateral</i>					
	<i>ETC</i>					
	Total Details of Aid & Grants Received					
11	A- Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget	Variance	Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Total Capital					

	Expenditures				
	B- Details of Capital Expenditures of Parastatals (included in 11A above)		Actual	Total Budget	Variance
					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector				
	List of MDA: Economic Sector				
	List of MDA: Law and Justice Sector				
	List of MDA: Regional Sector				
	List of MDA: Sector Sector				
	Total Details of Capital Expenditures of Parastatals				
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 20 - 2	Amount 20 -1	
	List all the Other Funds Cash Book Balances				
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/ SUB TREASURY OFFICES		Amount 20 - 2	Amount 20 -1	
	List all the FPO/Sub-Treasuries Cash Book Balances				
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20 - 2	Amount 20 -1	
	List of MDA: Administrative Sector				
	List of MDA: Economic Sector				
	List of MDA: Law and Justice Sector				
	List of MDA: Regional Sector				
	List of MDA: Sector Sector				
	Total Details of Cash Book Balances				
15	INVESTMENTS		Amount 20 - 2	Amount 20 -1	
	Investments in Quoted Companies				
	Investments in unQuoted Companies				
	Loans to Government Companies				
	Loans to Other Government				
	Total Investments				
16	LIST OF OUTSTANDING IMPRESTS		Amount 20 - 2	Amount 20 -1	
	List of MDA: Administrative Sector				
	List of MDA: Economic Sector				
	List of MDA: Law and Justice Sector				
	List of MDA: Regional Sector				
	List of MDA: Sector Sector				
	Total Outstanding Imprests				
17	LIST OF OUTSTANDING ADVANCES		Amount 20 -	Amount 20 -1	

			2			
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Outstanding Advances					
26	CONTINGENT LIABILITIES AS AT YEAR END		Amount 20 - 2	Amount 20 -1		List All the Contingent Liabilities
	E.G					
	... Pension and Gratuity Due					
	.... Outstanding Contractors Liabilities (According to MDA)					
	.... Pending Litigations (According to MDA)					
	.... Guarantees (According to MDA)					
	.... Others					
	Total Contigent Liabilities					

RE: AUDIT INSPECTION REPORT IN RESPECT OF ARGUNGU LOCAL GOVERNMENT COUNCIL'S FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

MAIN ACCOUNT

During the year 2024, it was observed that accounting books and records of the above council were not kept and maintained properly.

1. CASHBOOK

It is quite surprising to note that this important book of account was not updated, vital information such as monthly balancing, quoting cheque numbers against payment vouchers and contra-entry were neglected, which is clear contravention of financial memoranda provision chapter 19.

RESPONSE

No response from the Management.

RECOMMENDATION

The Treasurer and Treasury personnel should be warn to take their duties with utmost seriousness or be sanction in accordance with FM 39.3(b).

2. UN-PRESENTED PAYMENT VOUCHERS

During the examination and posting of payment vouchers into the cashbook, it was discovered that payment vouchers worth ~~N~~31,092,018.91 were not prepared and presented to me for audit inspection. Details of this observation was attached the main report sent to the Council as Appendix "A".

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present payment vouchers in question or the officer(s) who authorized the payment be held responsible to account for the amount involved. Necessary surcharge shall be equally be applied to the erring officer.

3. UNAUTHORIZED PAYMENT VOUCHERS

Another examination of the available records revealed that payment vouchers worth ₦520,710,805.61 were paid without been controlled by their respective Directors. This contravened financial memoranda provision 13.11 and 13.12.

RESPONSE

No response from the Council.

RECOMMENDATION

The officers who authorized the payments shall be surcharge in accordance with section 39.3(a) of the Financial Memoranda.

4. UN-RECEIPTED PAYMENT VOUCHERS

During the examination of available records presented for auditing, it was discovered that payment vouchers to the tune of ₦606,933,966.66 were either not receipted or not acknowledged by the recipients.

RESPONSE

No response from the Council

RECOMMENDATION

Violation of any provision of Financial Memoranda attracts sanction. Therefore, the management should either present the said proof or refund the amount involved.

5. Also payment vouchers Nos. 001/01/2024 and 67/2/2024 were paid to Kebbi SPHCDA (as social intervention) and Adamu Ibrahim respectively for purchase of delivery kits to PHCs', amounting to ~~₦9,523,809.52~~ and ~~₦194,066,000.00~~ respectively.

RESPONSE

No response from the management.

RECOMMENDATION

The officer(s) who authorized these payment shall be made to account for the funds involved and be surcharge in accordance with section 39.3(a)(4).

6. NON-DEDUCTION AND REMITTANCE OF WITHHOLDING TAXES

- a. Payment voucher No. 002/01/2024 and Pv. No. 83/5/2024 was paid to Lamba Investment Company and Kwarbata Multi Concepts for the purchase of fertilizer for wet season amounting to ~~₦17,316,666.66~~ and ~~₦17,316,666.66~~ respectively.
- b. Similarly, payment vouchers Nos. 55/3/2024 and Pv. No. 82/5/2024 amounting to ~~₦120,000,000.00~~ and ~~₦23,748,571.42~~ were paid to KHALIFA RICE MILL NIG. LTD and S.B.S.F NIG. LTD for the supply of rice respectively,
- c. Moreover, Payment vouchers Nos. 43/3/2024 and 084/5/2024 were also paid to Sabulus and Khalifa Sayyadi Nig. Ltd for the purchase of millet at the sum of ~~₦6,000,000.00~~ and ~~₦29,048,952.38~~ respectively,

AUDIT OBSERVATIONS

Audit examination of these payment vouchers revealed the inability of the Council to present records of either deductions or remittance of Withholding Taxes.

RESPONSE

No response from the Management of the Council.

RECOMMENDATION

The management shall be made to account for the unremitted taxes and be surcharge in accordance with section 39.3(a)(13) of the Financial Memoranda.

7. PAYMENT VOUCHER WITHOUT SUPPORTING DOCUMENTS

Chapter 14 of the FM explicitly explained payment procedure. But, payment vouchers number 078/07/24 amounting to ₦90,000,000.00 alleged to have been paid to Khalifa Rice Mill Nig. Ltd for the procurement of agro-chemical and pesticides to support farmers without any supporting document attached.

AUDIT OBSERVED

- a. Possible inflation of Contract.
- b. Job not executed.
- c. Non deduction of Withholding Tax.
- d. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present all necessary documents or refund the amount in question; and the officer who authorized the payment shall be surcharge in accordance with FM 39.3(a).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

AUGIE LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Augie Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Augie Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



Office of the Executive Chairman

AUGIE LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

OFFICE ADDRESS: AUGIE LOCAL GOVERNMENT SECRETARIAT, AUGIE, KEBBI STATE

Ref

Date

21st Sept., 2025

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Argungu Local Government Council in accordance with the provision of the finance (Council and Management) Act 1958 as amended. The financial statements comply with general accepted accounting practice.

The treasurer is responsible for establishment and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign

Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2024 and its operations for the year ended on that date.

21st September, 2025

Treasurer

21th September, 2025

Chairman



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Augie Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirements and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) show a "true and fair" view of the state of affairs of the Augie Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
AUGIE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024 N	CashFlows from Operating Activities Receipts:	NOTES	ACTUAL YEAR 2024		2023	
			N	N	N	N
1,137,846,652.00	Statutory Allocations: FAAC	1	1,444,424,553.32		1,458,108,283.70	
2,995,802,150.00	Value Added Tax Allocation	1	1,884,344,256.61		977,447,095.90	
	Sub-total - Statutory Allocation		3,328,768,809.93		2,435,555,379.60	
21,000,000.00	Direct Taxes	2				
11,000,000.00	Licences	2	5,000,000.00		4,000,000.00	
	Mining Rents:	2				
	Royalties	2				
10,000,000.00	Fees:	2	1,610,000.00		1,000,000.00	
7,000,000.00	Fines	2	1,105,000.00		1,000,000.00	
	Sales	2				
20,000,000.00	Earnings:	2	4,500,000.00			
	Sales/Rent of Government Buildings:	2				
	Sale/Rent on Lands and Others:	2				
	Repayments-General:	2				
	Investment Income	2				
	Interest Earned	2				
	Re-imburement	2				
	Sub-total - Independent Revenue		11,110,000.00		6,000,000.00	
	Other Revenue Sources of the -----Government	3				
	Total Receipts		3,339,878,809.93		2,782,464,999.02	
	Payments:					
669,585,358.00	Personnel Costs (Including Salaries on CRF Charges):	4	625,052,412.24		500,950,592.65	
47,480,000.00	Federal States/ LGC Govt Contribution to Pension:	5	354,719,765.96		421,345,082.30	
278,300,000.00	Overhead Charges:	6	45,000,000.00		36,000,000.00	
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7				
	Subvention to Parastatals:	8	876,887,011.23		739,443,927.49	
	Other Operating Activities		425,940,795.33		118,074,392.75	
	Other Transfers					
	Total Payments		2,327,599,984.76		1,815,813,995.19	
	<i>Net Cash Flow from Operating Activities</i>		<i>1,012,278,825.17</i>		<i>966,651,003.83</i>	
	CashFlows from Investment Activities:					
374,000,000.00	Capital Expenditure: Administrative Sector.	11	146,215,193.10		230,417,521.21	
683,971,936.83	Capital Expenditure: Economic Sector.	11	470,152,495.38		198,294,243.54	
	Capital Expenditure: Law and Justice:	11				
	Capital Expenditure: Regional Development	11				
870,000,000.00	Capital Expenditure: Social Service Sector.	11	364,898,332.93		537,638,425.47	
	Capital Expenditure: Funded from Aid and Grants:	10				
	Net Cash Flow from Investment Activities:		981,266,021.41		966,350,190.22	
	Proceeds from Aid and Grants	10	Nil		Nil	
	Proceeds from External Loan:	19	Nil		Nil	
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20	Nil		Nil	
	Proceeds from Internal Loan: NTBs etc	21	Nil		Nil	
	Proceeds from Development of Nat Resources	23	Nil		Nil	
	Proceeds of Loans from Other Funds	24	Nil		Nil	
	Repayment of External Loans (including Servicing)	19	Nil		Nil	
	Repayment of FGN/Treasury Bonds:	20	Nil		Nil	
	Repayment of Internal Loan-NTBs	21	Nil		Nil	
	Repayment of Loans from Development of Nat Resources	23	Nil		Nil	
	Repayment of Loans from Other Funds	24	00.00		00.00	
0.00	Net Cash Flow from Investment Activities:					
	Movement in Other Cash Equivalent Accounts					
	(Increase) / Decrease in Investments					
	Net (Increase)/Decrease in Other Cash Equivalents:		31,012,803.76		300,813.61	
	Total Cashflow from other Cash equivalent Accounts		31,012,803.76		300,813.61	
	Net Cash for the year					
	Cash & Its Equivalent as at 1st January, 2023		665,296.25		364,482.64	
	Cash & Its Equivalent as at 31st December, 2023		31,678,100.01		665,296.25	

The Accompanying Notes form part of these Statements

STATEMENT NO. 2**GOVERNMENT OF NIGERIA****STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ASSETS:-	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
		₦	₦
Liquid Assets:-			
Cash Held for AGF:			
- CRF Bank Balance (CBN/CRF Bank)		31,678,100.01	364,482.00
- Pension Account (CBN/Bank):			
- Other Bank of the Treasury			
- Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12		
- Cash Balance with Federal Pay Officers/Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies:-	14		
TOTAL LIQUID ASSETS		31,678,100.01	364,482.00
Investment and Other Cash Assets:			
Federal / State / Local Government Investments	15	40,000,000.00	16,644,161.15
Imprests:-	16		
Advances:-	17		
Revolving Loans Granted:-	18		
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		40,000,000.00	16,644,161.15
TOTAL ASSETS		71,678,100.01	17,008,643.15
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		11,037,437.98	
Capital Development Fund:		19,975,365.78	
Trust & Other Public Funds:		40,665,296.25	
Police Reward Fund			
TOTAL PUBLIC FUNDS		71,665,296.25	
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19		
FGN/States/LGC Bonds & Treasury Bonds	20		
Nigerian Treasury Bills (NTB)	21		
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)	23		
Internal Loans from Other Funds	24		
TOTAL EXTERNAL AND INTERNAL LOANS			
OTHER LIABILITIES			
Deposits	25		
TOTAL LIABILITIES		71,665,296.25	

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

STATEMENT NO. 3

GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2022)	Opening Balance:	NOTE S	ACTUAL YEAR 2024	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
	ADD: REVENUE						
1,458,108,283.70	Statutory Allocations: FAAC	1	1,444,424,553.32	1,613,079,960.00	1,613,079,960.00		10%
977,447,095.90	Value Added Tax Allocation	1	1,884,344,256.61	858,730,942.00	858,730,942.00		-119%
2,435,555,379.60	Sub-Total - Statutory Allocation		3,328,768,809.93	2,471,810,902.00	2,471,810,902.00		
	Direct Taxes	2					
4,000,000.00	Licences	2	5,000,000.00	80,000,000.00	80,000,000.00		94%
	Mining Rents:	2					
	Royalties	2					
1,000,000.00	Fees:	2	1,610,000.00	112,000,000.00	112,000,000.00		99%
1,000,000.00	Fines	2	1,105,000.00	21,000,000.00	21,000,000.00		95%
	Sales	2					
	Earnings:	2	4,500,000.00	5,320,000.00	5,320,000.00		15%
	Sales/Rent of Government Buildings:	2					
	Sale/Rent on Lands and Others:	2					
	Repayment: General:	2					
	Investment Income	2					
	Interest Earned	2					
	Re-imburs1ements	2					
6,000,000.00	Sub-Total - Independent Revenue		11,110,000.00				
	Other Revenue Sources of the ----- Government	3					
2,782,464,999.02	TOTAL REVENUE:		3,339,878,809.93				
	LESS: EXPENDITURE:						
500,950,592.65	Personnel Costs (including Salaries on CRF Charges):	4	625,052,412.24	669,585,359.00	669,585,359.00		7%
421,345,082.30	Federal/States/LGC Govt Contribution to Pension:	5	354,719,765.96	117,480,860.00	117,480,860.00		-202%
36,000,000.00	Overhead Charges:	6	45,000,000.00	36,000,000.00	36,000,000.00		-25%
	Consolidated Revenue Fund Charges (Ind. Service Wide Votes)	7					
739,443,927.49	Subvention to Parastatals:	8	876,887,011.23	461,843,699.00	461,843,699.00		-90%
118,074,392.75			425,940,795.33				
1,815,813,995.19	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
	Repayments; External Loans: FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bonds:	20					
	Repayments; Nigerian Treasury Bills (NTB)	21					
	Repayments; Development Loan Stock	22					

	Repayments; Other Internal Loans (Promissory Notes)	23				
	Repayments; Internal Loans from Other Funds	24				
1,815,813,995.19	TOTAL EXPENDITURE:		2,327,599,984.76	1,284,990,729.00	2,510,605,052.00	
966,651,003.83	OPERATING BALANCE:		1,012,278,825.17			
	APPROPRIATIONS / TRANSFERS:					
	Transfer to Capital Development Fund:	9	1,001,241,387.19			
	Closing Balance:		11,037,437.98			

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

STATEMENT NO. 4**GOVERNMENT OF NIGERIA****STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTE S	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
			N	N	N	N	N
	<u>ADD: REVENUE</u>						
2,887,775,336.00	Transfer from Consolidated Revenue Fund:	9	1,001,241,387.19	4,163,454,985.00			76%
	Aid and Grants	10					
	External Loans: FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds:	20					
	Nigerian Treasury Bills (NTB)	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
454,672,033.00	TOTAL REVENUE AVAILABLE:		1,001,241,387.19				
	<u>LESS: CAPITAL EXPENDITURE</u>						
230,417,521.21	Capital Expenditure: Administrative Sector:	11	146,215,193.10	374,000,000.00			61%
198,294,243.54	Capital Expenditure: Economic Sector	11	470,152,495.38	683,971,936.83			32%
	Capital Expenditure: Law and Justice:	11					
	Capital Expenditure: Regional Development	11					
537,638,425.47	Capital Expenditure: Social Service Sector:	11	364,898,332.93	870,000,000.00			58%
	Capital Expenditure: Funded from Aid and Grants:	10					
966,350,190.22	TOTAL CAPITAL EXPENDITURE:		981,266,021.41	1,927,971,936.83			
	Intangible Assets						
	CLOSING BALANCE		19,975,365.78				

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

REFERENCE NOTE

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
		2024			2023		
		A	B				
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	211,792,425.92	NIL	211,792,425.92	210,061,654.0	NIL	210,061,654.0	
FEBRUARY	276,498,555.60	"	276,498,555.60	234,906,338.00	"	234,906,338.00	
MARCH	279,089,072.73	"	279,089,072.73	192,729,446.00	"	192,729,446.00	
APRIL	279,089,072.73	"	279,089,072.73	177,082,044.00	"	177,082,044.00	
MAY	286,814,578.65	"	286,814,578.65	176,193,711.00	"	176,193,711.00	
JUNE	275,774,406.78	"	275,774,406.78	177,082,044.00	"	177,082,044.00	
JULY	286,757,854.91	"	286,757,854.91	198,569,375.00	"	198,569,375.00	
AUGUST	337,034,921.58	"	337,034,921.58	217,964,589.00	"	217,964,589.00	
SEPTEMBER	294,578,955.94	"	294,578,955.94	230,663,455.00	"	230,663,455.00	
OCTOBER	316,883,312.04	"	316,883,312.04	223,634,156.00	"	223,634,156.00	
NOVEMBER	398,860,497.92	"	398,860,497.92	223,634,156.00	"	223,634,156.00	
DECEMBER	398,860,497.92	"	398,860,497.92	211,969,103.00	"	211,969,103.00	
TOTAL	3,641,634,210.62	"	3,641,634,210.62	2,478,490,071.00	"	2,478,490,071.00	

SHARE OF STATUTORY ALLOCATION						
MONTH	C	D	E	Total 2024	2023	
	Statutory Alloc – Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation			
JANUARY	62,467,732.00	5,197,686.96	104,621,020.43	172,285,439.00		
FEBRUARY	73,677,344.12	6,716,254.27	145,106,863.07	225,451,062.00		
MARCH	91,738,325.44	6,367,202.61	126,237,201.46	224,342,729.00		
APRIL	91,738,325.44	6,367,202.61	126,237,201.46	224,342,729.00		
MAY	47,464,666.10	6,064,589.03	146,273,108.53	199,802,363.00		
JUNE	25,821,127.02	6,071,777.88	147,261,990.86	179,154,895.00		
JULY	20,717,699.92	5,256,294.25	165,762,745.86	191,736,740.00		
AUGUST	24,778,165.16	6,296,114.95	189,702,545.25	220,776,825.00		
SEPTEMBER	30,312,572.39	-	170,350,801.96	200,663,374.00		
OCTOBER	18,214,534.26	33,442,613.34	172,744,160.00	224,401,307.00		
NOVEMBER	74,357,538.94	5,049,317.27	185,690,257.00	265,141,113.00		
DECEMBER	74,357,538.94	5,049,317.27	185,690,257.00	265,141,113.00		
TOTAL	635,595,569.52	91,278,370.00	1,865,651,149.00	2,592,525,088.52		

.....**GOVERNMENT OF NIGERIA**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	Details		2024	2023		
		Ref. Note	Amount	Amount		Remarks
1	A- Share of Statutory Allocation from FAAC		N	N		
	Net Share of Statutory Allocation from FAAC	A	1,444,424,553.32	635,595,569.52		
	Add: Deduction at source for Loan Repayment	B				
	Share of Statutory Allocation – Other Agencies	C				
	Share of Federal Accounts Allocation- Excess Crude Oil	D		91,278,370.00		
	Total(GROSS) FAAC Allocation to FGN/SG/LG					
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	1,884,344,254.61	1,865,651,149.00		
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1		5,000,000.00			
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Direct Taxes					
	Licences					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Licences					
	Mining Rents					
	MDA 1					
	MDA 2					
	MDA 3			2,000,000.00	25,000,000.00	
	e.t.c					
	Total – Mining Rents					
	Royalties					
	MDA 1					
	MDA 2					
	MDA 3					

	e.t.c					
	Total – Royalties					
	Fees		1,610,000.00			
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Fees		1,610,000.00			
	Fines					
	MDA 1					
	MDA 2					
	MDA 3		1,105,000.00	112,000,000.00	110,895,000.00	
	e.t.c					
	Total – Fines		1,105,000.00	112,000,000.00	110,895,000.00	
	Sales					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales					
	Earnings					
	MDA 1					
	MDA 2					
	MDA 3		4,500,000.00	5,320,000.00	820,000.00	
	e.t.c					
	Total – Earnings		4,500,000.00	5,320,000.00	820,000.00	
	Sales/Rent of Government Buildings					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent of Government Buildings					
	Sales/Rent on Lands and Others:					
	MDA 1					

	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent on Lands and Others					
	Repayments					
	MDA 1					

	MDA 2					
	MDA 3					
	e.t.c					
	Total – Repayments					
	Investment Income					
	MDA 1		40,000,000.00			
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Investment Income		40,000,000.00			
	Interest Earned					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Interest Earned					
	Re-Imbursement					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Re-Imbursement					
3	Other Revenue Sources of the.....Government					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Other Revenue Sources					

4	A- Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		625,052,412.24			CRF Charges in Note 3
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel Cost		625,052,412.24	669,585,358.00	44,532,945.76	
	B- Salaries directly charged to CRF (included in Note 4Aabove):					
	List of Parastatals and Agencies					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor –General for Federation					
	Auditor –General for State					
	Auditor –General for Local Government					
	INEC Chairman and Commissioners					
	e.t.c.					
	Total					
5	Employers Contribution to Pension according to Sector		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		354,719,765.96			
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Employers Contribution to Pension					
6	Overhead Costs		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		45,000,000.00	278,300,000.00	233,300,000.00	
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Overhead Cost					

7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Variance	
	Pension and Gratuity-Civilian					
	Pension and Gratuity-Military					
	Pension and Gratuity-Police					
	Pension and Gratuity-CIPPO					
	Pension and Gratuity-National State Assembly					
	Pension and Gratuity-Judiciary					
	Pension and Gratuity-(SSS &Nig Intelligence Agency)					
	Pension and Gratuity-Universities					
	Pension and Gratuity-Parastatals and Railways Pension					
	SERVICE WIDE VOTES					
	Total Consolidated Revenue Fund Charges					
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Subventions to Parastatals					
9	Transfer to Capital Development Fund (According to Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Transfer to Capital Development Fund					
10	Details of Aid & Grants Received		Actual	Total Budget	Variance	
	<i>Bilateral</i>					
	<i>Multi Lateral</i>					
	<i>ETC</i>					
	Total Details of Aid & Grants Received					
11	A- Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget	Variance	Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					

	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Total Capital Expenditures					
	B- Details of Capital Expenditures of Parastatals (included in 11A above)		Actual	Total Budget	Variance	Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Capital Expenditures of Parastatals					
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 20 -2	Amount 20 -1		
	List all the Other Funds Cash Book Balances					
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/ SUB TREASURY OFFICES		Amount 20 -2	Amount 20 -1		
	List all the FPO/Sub-Treasuries Cash Book Balances					
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20 -2	Amount 20 -1		
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Cash Book Balances					
15	INVESTMENTS		Amount 20 -2	Amount 20 -1		
	Investments in Quoted Companies					
	Investments in unQuoted Companies					
	Loans to Government Companies					
	Loans to Other Government					
	Total Investments					
16	LIST OF OUTSTANDING IMPRESTS		Amount 20 -2	Amount 20 -1		
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					

	Total Outstanding Imprests			
17	LIST OF OUTSTANDING ADVANCES		Amount 20 -2	Amount 20 -1
	List of MDA: Administrative Sector			
	List of MDA: Economic Sector			
	List of MDA: Law and Justice Sector			
	List of MDA: Regional Sector			
	List of MDA: Sector Sector			
	Total Outstanding Advances			

26	CONTINGENT LIABILITIES AS AT YEAR END		Amount 20 -2	Amount 20 -1		List All the Contingent Liabilities
	E.G					
	... Pension and Gratuity Due					
	....Outstanding Contractors Liabilities (According to MDA)					
	....Pending Litigations (According to MDA)					
	....Guarantees (According to MDA)					
	.... Others					
	Total Contigent Liabilities					

RE: AUDIT INSPECTION REPORT IN RESPECT OF AUGIE LOCAL GOVERNMENT COUNCIL'S MAIN ACCOUNT FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. UNAUTHORIZED PAYMENT VOUCHERS

During the examination of available records, we observed that payment vouchers worth ~~N~~314,514,814.31 were paid without the knowledge of the officers' controlling the vote (Director Concerned). This is contrary to F.M 14.8.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be warned to desist from effecting payments without authorization by the Officer Controlling the Vote or be sanctioned appropriately.

3. UN-RECEIPTED PAYMENT VOUCHERS

Audit examination of payment vouchers revealed that payment vouchers worth ~~N~~645,218,450.94 were paid without the signature, acknowledgement or official receipts from the recipient. These contracted sections 14.16-17 of the FM. Details were attached to main report sent to the Council as appendix "C".

RESPONSE

No response from the Council

RECOMMENDATION

The officer(s) who authorized the payment shall be made to account for the amount involved or be surcharge in accordance with section 39.3(a)(10) of the FM.

4. PAYMENTS TO UNKNOWN PAYEE

Audit examination of the available records revealed that payment vouchers worth ~~N~~232,611,938.12 appeared to have been paid to unknown sundry person, which is contrary to FM 14.4(1).

RESPONSE

No response from the Management.

RECOMMENDATION

The officer(s) who authorized the payment shall be made to account for the amount involved or be surcharge in accordance with section 39.3(a)(10) of the FM.

5. NON-DEDUCTING OF WITHHOLDING TAX AND VAT

Appendix "E" attached to main report sent to the Council was details of contracts awarded with deduction or remittance of the above taxes. These deductions amounted to ~~N~~13,655,440.46 as VAT and N41,941,189.27 Withholding Taxes respectively.

RESPONSE

No response from the Council.

RECOMMENDATION

The officer(s) involved shall be made to account for the amount in question or be surcharge in accordance with FM39.3(a)(13).

6. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

a. Payment vouchers Nos. 152/04/2024 and 132/05/2024 amounted to ~~N~~23,748,571.42 and ~~N~~29,048,952.38 respectively, were said to have been paid to the Director Agric Services for the purchased of grains.

- b. Payment vouchers No. 133/03/2024 and 153/04/2024 amounting to ~~₦6,000,000.00~~ and ~~₦55,000,000.00~~ respectively were said to have been paid to the Director Agric Services for the purchase of additional grains to Augie Local Government Council.
- c. Payment voucher No. 036/10/2024 amounting to ~~₦20,880,952.38~~ paid to the Director Agric Services Augie Local.
- d. Again, payment vouchers Nos. 131/05/2024, 143/07/2024 and 146/07/2024 amounting to ~~₦17,142,857.14~~, ~~₦17,142,857.14~~ and ~~₦17,142,857.14~~ respectively were paid for the supply of fertilizer for wet season farming.
- e. Payment voucher No. 131/03/2024 amounting to ~~₦47,619,047.62~~ was paid to Khalifa Sayyadi Nig. Ltd for the purchase of millet.
- f. Payment voucher No. 132/03/2024 amounting to ~~₦28,571,428.57~~ paid to S.B.F.S Nig. Ltd for purchase of fertilizer.

AUDIT OBSERVED

- a. Possible inflation of Contract.
- b. Job not executed.
- c. Non deduction of Withholding Tax.
- d. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present all necessary documents or refund the amounts in question; and the officer(s) who authorized the payments shall be surcharge in accordance with FM 39.3(a).

7. INTERNAL AUDIT CONTROL

Audit examination revealed that Augie Local Government Council had totally neglected this vital section. No single payment voucher of this Local Government passed through the Internal Audit for prepayment audit, contrary to F.M 40.10.

RESPONSE

No response from the management

RECOMMENDATION

The Treasurer shall be seriously warned against effect violation of the above section of the Financial Memoranda or be surcharge appropriately.

8. OUTSTANDING PAYMENT VOUCHERS

Appendix "F" attached to the main report sent to the Council was the details of payments worth ~~₦~~364,730,279.89 without payment vouchers been prepared or not presented for audit examination.

RESPONSE

No response from the management

RECOMMENDATION

The Council shall present the payment vouchers in question or refund the amounts involved.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

BAGUDO LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Bagudo Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Bagudo Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE EXECUTIVE CHAIRMAN
BAGUDO LOCAL GOVERNMENT
Secretariat Complex Bagudo,
Kebbi State

1/7/2025

Our Ref Your Ref Date

STATEMENT OF FINANCIAL RESPONSIBILITY

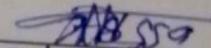
The general purpose financial statement has been prepared by Director finance and Supply of **Bagudo Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Bagudo Local Government Council**.

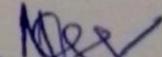
The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Bagudo Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Bagudo Local Government Council

Signature: 
Date: 1/7/2025

TREASURER
Bagudo Local Government Council

Signature: 
Date: 3/7/2025

All Correspondence shall be addressed to the office of the Executive Chairman



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

17/9/2025

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Bagudo Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Bagudo Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,148,860,503	Statutory Allocation	1	2,271,325,665.67	1,894,541,079.08
2,540,944,804	Value Added Allocation	1	2,416,633,587.26	1,252,615,690.58
4,689,805,307	SUB TOTAL STATUTORY ALLOCATION		4,687,959,252.93	3,147,156,769.66
28,000,000	Direct Taxes	2	16,007,476.00	15,866,640.00
40,000,000	License	2	16,245,116.10	15,080,200
7,000,000	Mining Rent	2	2,700,400.15	2,695,900.00
4,000,000	Fees	2	15,224,156.10	17,845,500.00
5,000,000	Fines	2	3,145,250.11	4,596,745
17,800,000	Earnings	2	19,366,300.20	18,524,260
7,500,000	Sales on Govt Building	2	5,211,467.15	4,270,500
3,000,000	Investment Income	2	2,250,946.08	1,247,946.08
117,300,000	TOTAL INDEPENDENT REVENUE		80,151,111.89	80,127,691.08
28,162,970	Other revenue sources from State IGR		Nil	23,608,454.82
4,835,268,277	TOTAL RECEIPTS	3	4,768,110,364.82	3,225,615,545.61
	PAYMENT			
700,000,000	Personnel cost	4	679,094,862.41	510,497,564.82
460,000,000	Contribution to pension	5	339,544,656.43	321,960,613.35
55,000,000	Overhead cost	6	45,000,000.00	42,300,000
1,352,550,116.20	Subvention	8	1,292,049,177.81	444,235,407.60
2,507,550,116.20	TOTAL PAYMENTS		2,355,688,696.65	1,984,706,401.73
2,327,718,160.80	Net cash from operating Activities		2,412,421,668.17	1,270,909,143.88
	CASH FLOW FROM INVESTING ACTIVITIES			
316,000,000	Capital Expenditure Administrative Sector	11	412,136,000.50	189,000,000
1,768,448,115	Capital Expenditure Economic Sector		1,025,750,000.00	574,938,136

403,500,000	Capital Expenditure Social Sector		419,886,479.74	4,496,126,232
527,000,000	Capital Expenditure Regional Sector		500,000,000	51,502,378.90
3,014,948,115	Net cash flow from Investing Activities		2,357,772,480.24	1,241,466,746.90
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		54,649,187.93	
	Net (Increase/Decrease in other cash equivalent		3,692,396.98	
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		-	-
	Net Cash flow for the year		54,649,187.93	3,692,396.98
	Cash flow & its equivalent as at 1/1/2024		4,161,964.14	409,547.14
	Cash flow & its equivalent as at 31/12/2024		58,811,152.07	4,161,964.14

STATEMENT NO. 2

**BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		58,811,152.07	4,161,964.14
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	2,412,421,668.17	1,270,909,143.88
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		2,471,232,820.24	1,275,071,108.02
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investment	15	25,750,000	25,750,000
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH		25,750,000	25,750,000
TOTAL ASSETS		2,496,982,820.24	300,821,108.02
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		-	-
Capital Development fund		2,412,421,668.17	1,275,071,108.02
Trust and other pubic fund		84,561,152.07	25,750,000.00
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		2,496,982,820.24	1,300,821,108.02
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES			
Deposit	25	NIL	
TOTAL LIABILITIES		2,496,982,820.24	1,300,821.108.02

STATEMENT NO. 3

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,894,541,079.08	Statutory Allocation	1	2,271,325,665.67	2,148,860,503	-6%
1,252,615,690.58	Value Added Allocation	1	2,410,633,587.26	2,540,944,804	5%
	Sub Total Statutory Allocation		4,687,959,252.00	4,689,805,307	
	INDEPENDENT REVENUE				
15,866,640	Direct Taxes	2	16,007,476.00	28,000,000	43%
15,080,200	License	2	16,245,116.10	40,000,000	59%
2,695,900	Mining Rent	2	2,700,400.15	17,00,000	61%
17,845,500	Fees	2	15,224,156.10	4,000,000	-281%
4,596,745	Fines	2	3,145,250.11	5,000,000	37%
18,524,260	Earnings	2	19,366,300.20	17,800,000	-8.7%
4,270,500	Sales of Govt, Building	2	5,211,467.15	7,500,000	-31%
1,247,946.08	Investment Income	2	2,250,946.08	3,000,000	-25%
80,127,691.82	TOTAL INDEPENDENT REVENUE		80,151,111.89	117,300,000	
28,162,970	Other revenue sources from State IGR.		4,772,272,328.50	23,608,454.82	
8,225,615,545.61	TOTAL REVENUE		4,768,110,364.82	4,835,268,277	
	LESS EXPENDITURE				
510,497,564.82	Personnel cost	4	679,094,862.41	700,000,000	3%
321,960,613.35	Contribution to Pension	5	339,544,656.43	400,000,000	15%
42,300,000	Overhead Cost	6	45,000,000	55,000,000	18%
444,235,407.60	Subventions to Parastatals	8	1,292,049,177.81	1,352,550,116.20	5%
1,984,706,401.73	TOTAL EXPENDITURE		2,340,688,696.65	2,507,550,116.20	
1,267,909,143.88	Operating Balance		2,355,688,696.65	2,327,718,160.80	-4%
1,267,909,143.88	APPROPRIATION/TRANSFERS		2,412,421,668.17	2,327,718,160.80	-4%
3,000,000	Closing Balance		NIL	-	-

STATEMENT NO. 4

**BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,267,909,143.88	Transfer from consolidated revenue fund		2,412,421,668.17	2,327,718,160.80	-4%
1,267,909,143.88	Total Revenue available		2,412,421,668.1	2,327,718,160.80	-4%
	LESS CAPITAL EXPENDITURE				
240,997,179.74	Capital Expenditure: Administrative Sector		407,974,036.36	316,000,000	-29%
400,000,000	Capital expenditure: Economic Sector		1,025,750,000.00	1,768,448,115	42%
300,000,000	Capital Expenditure: Social Sector		419,886,479.74	403,500,000	-4%
300,000,000	Capital expenditure: Regional Sector		500,000,000	527,000,000	5%
1,240,997,179.74	TOTAL CAPITAL EXPENDITURE		2,353,610,516.10	3,014,948,115	
26,911,946.14	Closing Balance		58,811,152.07	-	

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	712,832,529.83		
	Add. Deduction from loan Repayment	B	-	712,832,529.83	
	Share of Statutory – other agencies	C	1,540,676,154.78	1,540,676,154.78	
	Share of Federal Account Allocation: Excess crude oil	D		17,816,981.06	
	TOTAL GROSS FAAC ALLOCATION TO BAGUDO LG			2,271,325,665.71	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			2,416,633,589.26	

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL	BUDGET	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	16,007,476	28,000,000	-11,992,524
TOTAL DIRECT TAXES	16,007,476	28,000,000	-11,992,524
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	16,245,116.10	40,000,000	-23,754,883.90
TOTAL LICENCE	16,245,116.10	40,000,000	-23,754,883.90
MINING RENT			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	2,700,400.15	7,000,000.00	-4,299,599.85
TOTAL MINING RENT	2,700,400.15	7,000,000.00	-4,299,599.85
FEES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	15,224,150.10	4,000,000	-11,224,156.10

TOTAL FEES	15,224,150.10	4,000,000	-11,224,156.10
FINE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	3,145,250.11	4,596,745	-1,451,494.89
TOTAL FINE	3,145,250.11	4,596,745	-1,451,494.89
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	19,366,300.26	17,800,000	-1,566,300.26
TOTAL EARNINGS	19,366,300.26	17,800,000	-1,566,300.26
SALES ON GOV'T BUILDING			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	5,211,467.15	7,500,000	-2,288,532.85
TOTAL SALES ON GOV'T BUILDING	5,211,467.15	7,500,000	-2,288,532.85
INVESTEMENT INCOME			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	2,250,946.08	3,000,000	-749,053.92
TOTAL INVESTMENT INCOME	2,250,946.08	3,000,000	-749,053.92
OTHER REVENUE SOURCES OF BAGUDO LG 10% OF STATE SHARE OF IGR			

MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BAGUDO Local Government Council	NIL	NIL	NIL
TOTAL OTHER REVENUE SOURCES	NIL	NIL	NIL

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSONNEL COST	₦	₦	₦
BAGUDO LG, SALARIES FOR THE ENDED 31 ST DECEMBER, 2024	697,094,862.41	700,000,000	-20,905,137.59
TOTAL PERSONNEL COST	697,094,862.41	700,000,000	-20,905,137.59
(5) CONTRIBUTION TO PENSION			
BAGUDO LG, CONTRIBUTION TO PENSION	339,544,656.43	400,000,000	-60,455,343.57
TOTAL CONTRIBUTION TO PENSION	339,544,656.43	400,000,000	-60,455,343.57
(6) OVERHEAD COST			
BAGUDO LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	55,000,000	-10,000,000.00
TOTAL OVERHEAD COST	45,000,000	55,000,000	-10,000,000.00
(7) SUBVENTION TO PARASATATALS			
1. BAGUDO Local Government,	479,601,345.46		
2. Contribution to Gwandu emirate	44,557,925.44		
3. Contribution to 0.55% Joint Account Committee	33,282,074.69		
4. Contribution to 0.85% Local Government Service Commission	10,352,375.79		
5. Contribution to 25% Rural infrastructure	616,652,375.79		
6. 0.25% Social Security fund	2,506,755.76		
7. Joint Army/Police Patrol	3,600,000		
8. Contribution to Primary Health Care Agency	35,850,811.44		
9. Contribution to LGEA Committee on Basket Fund	9,655,190.48		
10. Contribution to ADBs	9,960,380.90		
11. Contribution to Zakkat Committee	16,980,000		
12. Contribution to Special Assistance	36,050,000		
TOTAL SUBVENTION TO PARASTATALS	1,292,049,177.81	1,352,550,116.20	-60,500,938.39
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
1. Administrative Sector	407,974,036.36	316,000,000	-91,974,036.36
2. Economic Sector	1,025,750,000.00	1,768,448,115	-742,698,115
3. Social Sector	419,886,479.74	403,500,000	-16,386,479.74
4. Regional Sector	500,000,000	527,000,000	-27,000,000.00

TOTALS	2,353,610,516.10	3,014,948,115	-661,337,598.90
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	412,136,000.00	316,000,000	96,136,000
Economic Sector	1,025,750,000	1,768,448,115	-742,698,115
Social Sector	419,886,479.74	403,500,000	16,386,479.74
Regional Sector	500,000,000	527,000,000	-27,000,000
TOTAL DETAILS OF CAPITAL EXPENDITURE	2,357,772,480.24	3,014,948,115	-657,175,634.78

	2024	2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	58,811,152.07	4,161,964.14
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2023
1. Investment in Quated Companies (Bua Cement)	15,750,000.00	15,750,000.00
2. Investment in Un Quated Companies (Home Saving and Loan)	10,000,000	10,000,000
TOTAL INVESTMENT	25,750,000	25,750,000

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP
Office of the Chairman	62,638,281	42,638,281	-	42,638,281	72,410,180	55,643,210.15	-	55,643,210.15
Office Vice Chairman	60,638.21	40,638,281	-	40,638,281	70,410,180	50,643,210.15	-	50,643,210.15
Internal Audit	1,500,000	1,095,872	-	1,095,872	1,500,000	1,095,872	-	1,095,872
Special Assistance	40,000,000	36,050,000	-	36,050,000	55,000,000	36,050,000	-	36,050,000
The Council	150,000,000	108,916,654	-	108,916,654	160,000,000	120,916,654	-	120,916,654
Administrative and General Services	42,688,302	1,120,000,000	340,000,000	460,000,000	45,000,000	130,000,000	340,000,000	470,000,000
Secretary to the Council	11,500,000	3,158,004.08	-	3,158,004.08	11,500,000	3,158,004.08	-	3,158,004.08

Economic Sector	1,837,167,875	65,446,190	1,000,000,000	1,065,446,190	1,837,167,875	65,446,190	1,000,000,000	1,065,446,190
Department of Finance and Supply	210,162,067	208,162,067	-	208,162,067	240,162,070	230,162,414.70	-	230,162,414.70
Department of Works Transport, Housing Land and Survey	561,673,588	36,250,112	500,000,000	536,250,112	561,673588	37,256,210	500,000,000	872,256,210
Department of Budget Planning Research and Survey	17,330,816	16,256,200	-	16,256,200	20,330,816	19,330,816	-	19,330,816
Water Sanitation Hygiene Wash	112,000,000	-	101,350,500	101,350,500	140,000,000	-	110,000,000	110,000,000
Women Development	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	-	3,600,000
Department of social development	431,500,000	28,000,000	419,866,479.74	447,866,479.74	431,500,000	30,150,200	400,000,000	430,150,200
Department of Education	500,000,000	375,200,150.10	-	375,200,150.10	600,000,000	479,601,345.14	-	479,601,345.14
PHC	200,000,000	139,435,900	-	139,435,900	300,000,000	210,520,116.20	-	210,520,116.20
Traditional Rulers	95,622,418	38,070,897	-	38,070,897	95,622,418	50,256,211.15	-	50,256,211.15

RE: AUDIT INSPECTION REPORT IN RESPECT OF BAGUDO LOCAL GOVERNMENT COUNCIL'S MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. COUNCIL CASH BOOK:-

Audit observation revealed that the upkeep of this important book of account was not encouraging in that even monthly balancing was ignored by the cashier. Similarly, the cash book was characterized by serious anomalies, contrary to financial memoranda chapter 19.

RESPONSE

The management admitted the observation made but promise to take necessary action to guard against future occurrence.

RECOMMENDATION

The Cashier shall be warned on gross negligence of duty or be surcharged appropriately.

3. BANK RECONCILIATION STATEMENT:-

Audit examination of the available records revealed that, the Local Government Council ignore and abused F.M provision No. 19.23 and 19.24 by way of ignoring reconciliation of its records with bank.

RESPONSE

The management also admitted the observation made but assured me that the anomaly would not occur again.

RECOMMENDATION

The Treasurer shall be warned on gross negligence of duty or be surcharged appropriately.

4. OUTSTANDING PAYMENT VOUVHERS:-

Payment vouchers worth ~~N~~12,953,727.02 were paid but not presented to me for scrutiny, which is contrary to F.M 14.29. Details of these vouchers were attached to the main report sent to the Council.

RESPONSE

The management responded that the records were with Local Government Inspectors at the time of our visit.

RECOMMENDATION

The above response was not satisfactory. Therefore, the management shall be compelled to produce the payment vouchers for audit scrutiny or be held responsible to refund the amount involved.

5. UNAUTHORISED PAYMENT VOUCHERS

Payment vouchers amounting to ~~₦~~35,454,001.17 were paid without prior endorsement by the officers controlling votes contrary to F.M 14.18 and 14.19 respectively.

RESPONSE

The management admitted the observation and apologies for violating the above FM provisions.

RECOMMENDATION

Notwithstanding, the Treasurer shall be made to explain why he effected the payments of vouchers that were not dully authorized by the OCV.

6. UNDOCUMENTED PAYMENT VOUCHERS

- i. Payment vouchers worth ~~₦~~8,460,000.00 were allegedly paid to beneficiaries as Financial Assistance.
- ii. Payment voucher number 45/04/2024 paid to Mainasara Yahaya worth ~~₦~~2,000,000.00 for medical supply to curb the spread of measles outbreak.
- iii. Payment voucher no. 11/05/2024 paid to Usman Kele amounting to ~~₦~~50,000,000 for the supply of motor vehicle for security purposes.

All the payments were not accompanied with relevant accounting document to support vouchers. Details these vouchers were attached to the main report sent to the Council.

AUDIT OBSERVED

- a. Possible inflation of Contract.
- b. Job not executed.
- c. Non deduction of Withholding Tax.

- d. Possible diversion of supplied items.
- e. Diversion of funds

RESPONSE

The management responded that the vouchers have been properly documented.

RECOMMENDATION

Up to the time writing this report, none of the said vouchers were presented to me for audit examination. The Council shall therefore be made to present all necessary documents or refund the amounts in question; and the officer(s) who authorized the payments shall be surcharge in accordance with FM 39.3(a).

9. NON-DEDUCTION AND REMITTANCE OF VAT AND WITHHOLDING TAX

The sum of ₦19,459,928.60 and ₦11,593,750 were deducted as WHT and VAT (respectively) from the contracts awarded during the accounting period; but not remitted to the appropriate authorities. Details were attached to the main report sent to the Council.

RESPONSE

The management responded to have now collected receipts from the respective organisations.

RECOMMENDATION

Yet the management failed to produce the said receipts for audit inspection. As result, the earlier observation stands. The management shall therefore be made to account for the amount and be surcharged in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

**BIRNIN KEBBI LOCAL GOVERNMENT
COUNCIL**



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Birnin Kebbi Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Birnin Kebbi Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE CHAIRMAN BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE

M.B. 1011

EL: 068-320509

INCASE OF REPLY PLEASE QUOTE

Ref: _____ Your Ref: _____ Date: 11/9/2025

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statement have been prepared by the Treasurer of Birnin Kebbi local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The Financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory properly record the use of all public financial resources by the Local Government Council.

To the best of my knowledge, this system of Internal control has operated adequately throughout the reporting period.

Sign.....
Treasurer

Date.....

We accept responsibility for the integrity of these Financial statement the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion these financial statement fairly reflects the financial position of Local Government as at 31st December,2024 and it operations for the year ended on that Date.

.....
TREASURER 11/9/2025
DATE:

.....
CHAIRMAN 11-09-2025
DATE:



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Birnin Kebbi Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Birnin Kebbi Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

BIRNIN KEBBI LOCAL GOVERNMENT, KEBBI STATE GOVERNMENT OF NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 202 N	CashFlows from Operating Activities:	NOTES	ACTUAL YEAR 2024	YEAR 2023
3,060,344,295.00	Receipts:			
	Statutory Allocations: FAAC	1	931,452,803.38	2,461,113,294.22
2,861,546,418.00	Value Added Tax Allocation	1	2,521,784,268.52	1,204,205,179.07
5,921,890,713.00	Sub-Total: Statutory Allocation		3,453,237,071.90	3,665,318,473.29
24,000,000.00	Direct Taxes	2	42,000,000.00	31,000,000.00
30,641,439.00	Licenses	2	17,964,648.70	
Xx	Mining Rents:	2	9,620,467.72	
Xx	Royalties	2	Xx	
106,066,078.00	Fees:	2	74,840,920.22	12,764,374.73
30,641,439.00	Fines	2	67,514,640.90	8,520,374.72
	Sales	2	30,000,000.00	35,642,604.20
82,046,182.00	Earning	2	37,920,840.11	34,267,274.03
96,281,320.00	Sales/Rent of Government Buildings	2	60,000,000.00	57,014,650.98
Xx	Sale/rent on Lands and Others	2	Xx	40,000,000.00
Xx	Repayments: General	2	Xx	
Xx	Investment Income	2	Xx	
726,684.00	Interest earned	2	Xx	
Xx	Re-Imbursement	2	Xx	
Xx	Sub-Total-Independent Revenue		Xx	219,209,278.66
5,029,707,784.00	Other Revenue Sources of the.....Government	3	5,441,313,942.39	4,837,716,841.22
11,322,001,639.00	Total Receipts		9,234,412,531.94	8,722,244,593.17
	Payments			
1,731,998,760.00	Personnel Costs (Including Salaries on CRF Charges)	4	1,125,587,753.33	791,760,103.42
479,042,146.00	Federal/States/LGC Gov. Contribution to Pension	5	393,139,751.72	21,082,859.97
240,800,000.00	Overhead Charges	6	45,000,000.00	36,000,000.00
	Consolidated Revenue Fund Charges (Incl, Service Wide Votes)	7	Xx	
2,380,516,492.00	Subvention to Parastatals	8	2,134,877,095.52	3,061,750,238.86
Xx	Other Operating Activities		Xx	404,786,935.60
Xx	Other Transfer		Xx	1,500,000,000.00
4,832,357,398.00	Total Payments		3,698,604,600.57	5,815,380,127.85
0.00	Net Cash Flow from Operating Activities		5,535,807,931.37	2,906,864,465.32
	CashFlows from Investment Activities			
2,025,000,000.00	Capital Expenditure: Administrative Sector	11	2,279,640,213.25	1,469,246,206.04
2,556,644,241.00	Capital Expenditure: Economic Sector	11	1,977,653,851.04	913,608,021.43
Xx	Capital Expenditure: Law and Justice	11	Xx	
Xx	Capital Expenditure: Regional development	11	Xx	
1,908,000,000.00	Capital Expenditure: Social Service Sector	11	1,140,360,121.97	523,691,091.55
Xx	Capital Expenditure: Funded from Aid and Grants	10	Xx	
6,489,644,241.00	Net Cash Flow from Investment Activities		(5,397,654,186.26)	(2,906,545,319.02)
	CashFlows from Financing Activities			
	Proceeds from Aid and Grants	10	Xx	
	Proceeds from External Loan	19	Xx	
	Proceeds from Internal Loans: FGN/Treasury Bonds	20	Xx	
	Proceeds from Internal Loan: NTBs etc	21	Xx	
	Proceeds from Development of Nat Resources	23	Xx	

	Proceeds of Loans from other Funds	24		Xx	
	Repayment of External Loans (Including Servicing)	19		Xx	
	Repayment of FGN/Treasury Bonds	20		Xx	
	Repayment of Internal Loan-NTBs	21		Xx	
	Repayment of Loans from Development of Nat. Resources	23		Xx	
	Repayment of Loans from Other Funds	24		Xx	
	Net CashFlow from Financing Activities:			0.00	
	Movement in other Cash Equivalent Accounts				
	(Increase)/Decrease in Investments			Xx	
	Net (Increase)/Decrease in other Cash Equivalent Accounts			Xx	
	Total Cashflow from other Cash Equivalent Accounts			0.00	
				138,153,745.11	(319,146.38)
	Net Cash for the Year			Xx	
	Cash & Its Equivalent as at 1 st January 2023			656,781.18	337,634.88
	Cash & Its Equivalent as at 31 st December, 2024			138,810,526.29	656,781.18

Name and Signature of.....
Accountant
General of the Federation/Accountant General of the State/Local Government Treasurer

STATEMENT NO. 2
BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024

ASSETS:	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
		₦	₦
Liquid Assets			
Cash Held by AGF			
CRF Bank Balance (CBN/CRF Bank)		138,810,526.29	656,781.18
Pension Account (CBN/Bank)		Xx	X
Other Bank of the Treasury			X
Cash Balances of Trust & Other Funds of the FGN/State/LGC	12	5,673,961,676.48	2,907,521,246.46
Cash Balances with Federal Pay Offices/Sub-Treasury:	13	Xx	x
Cash Held by Ministries, Department & Agencies:	14	Xx	x
Total Liquid Assets		5,812,772,202.77	
Investments and Other Cash Assets			
Federal/State/Local Government Investments	15	17,142,857.14	17,142,857.14
Imprests	16	Xx	
Advances	17	Xx	
Revolving Loans Granted	18	Xx	
Intangible Assets		Xx	
Total Investments and Other Cash Assets		Xxx	
TOTAL ASSETS			
		5,829,915,059.91	2,925,320,884.78
LIABILITIES			
Public Funds			
Consolidated Revenue Fund		Xx	
Capital Development Fund		5,673,962,676.48	2,907,521,246.46
Trust & Other Public Funds		155,953,383.42	17,799,638.32
Police Reward Fund		Xx	
Total Public Funds		0.00	
External and Internal Loans			
External Loans: FGN/State/LGC	19	X	
FGN/State/LGC Bonds & Treasury Bonds	20	X	
Nigerian Treasury Bills (NTB)	21	X	
Development Loan Stock	22	X	
Other Internal Loans (Promissory Notes)	23	X	
Internal Loans from Other Funds	24	X	
Total External and Internal Loans		0.00	
Other Liabilities			
Deposit	25	Xx	
TOTAL LIABILITIES			
		5,829,915,059.91	2,925,320,884.78

STATEMENT NO. 3
BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 202...

ACTUAL PREVIOUS YEAR (20.....)	OPENING BALANCE	NOTE	ACTUAL YEAR 20.....	FINAL BUDGET (20.....)	INITIAL/ORIGINAL BUDGET (20.....)	SUPPLEMENTARY BUDGET (20.....)	VARIANCE ON FINAL BUDGET
	ADD/REVENUE						
2,461,113,294.22	Statutory Allocation FAAC	1	931,452,803.38	3,060,344,295.00	Xx	Xx	69.56%
1,204,205,179.07	Value Added Tax Allocation	1	2,521,784,268.52	2,861,546,418.00	Xx	Xx	11.87%
3,665,318,473.29	Sub-Total-Statutory Allocation		3,453,237,071.90	5,921,890,713.00	Xx	Xx	41.69%
31,000,000.00	Direct Taxes	2	42,000,000.00	24,000,000.00	Xx	Xx	(75%)
	Licenses	2	17,964,648.70	30,641,439.00	Xx	Xx	41.37%
	Mining Rents	2	Xx	Xx	Xx	Xx	
	Royalties	2	Xx	Xx	Xx	Xx	
12,764,374.73	Fees	2	74,840,920.22	106,066,078.00	Xx	Xx	29.44%
8,520,374.72	Fines	2	67,514,640.90	30,641,439.00	Xx	Xx	(120.34%)
35,642,604.20	Sales	2	30,000,000.00	Xx	Xx	Xx	
34,267,274.03	Earnings:	2	37,920,840.11	82,046,182.00	Xx	Xx	53.78%
57,014,650.98	Sales/Rent of Government Buildings	2	60,000,000.00	96,281,320.00	Xx	Xx	37.68%
40,000,000.00	Sales/Rent on Lands and Others	2	9,640,467.72	Xx	Xx	Xx	
	Repayment: General	2		Xx	Xx	Xx	
	Investment Income	2		Xx	Xx	Xx	
	Interest Earned	2		726,684.00	Xx	Xx	
	Re-Imbursements	2		Xx	Xx	Xx	
219,209,278.66	Sub-Total-Independent Revenue			Xx	Xx	Xx	
4,837,716,841.17	Other Revenue Sources of the – Government	3	5,441,313,942.39	5,029,707,784.00	Xx	Xx	(8.18%)
8,722,244,593.07	Total Revenue		9,234,412,531.94	11,322,001,639.00	Xx	Xx	18.44%
	LESS-EXPENDITURE						
791,760,103.42	Personnel Costs (Including Salaries on CRF Charges	4	1,125,587,753.33	1,731,998,760.00	Xx	Xx	35.01%
21,082,859.97	Federal States/LGC Govt. Contribution to Pension	5	393,139,751.72	XX	Xx	Xx	
36,000,000.00	Overhead Charges	6	45,000,000.00	240,800,000.00	Xx	Xx	81.31%
	Consolidated Revenue Fund Charges(Service Wide Votes)	7	Xx		Xx	Xx	
3,061,750,238.86	Subvention to Parastatals	8	2,134,877,095.52	2,859,558,638.00	Xx	Xx	25.34%
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
	Repayments: External Loans FGN/States/LGC	19	Xx	Xx	Xx	Xx	
	Repayments: FGN/States/LGC Bonds & Treasury Bonds	20	Xx	Xx	Xx	Xx	
	Repayments: Nigerian Treasury Bills (NTB)	21	Xx	Xx	Xx	Xx	
	Repayments: Development Loan Stock	22	Xx	Xx	Xx	Xx	
	Repayment: Other Internal Loans (Promissory Notes)	23	Xx	Xx	Xx	Xx	
	Repayments: Internal Loans from Other Funds	24	Xx	Xx	Xx	Xx	
					Xx	Xx	
8,704,782,589.73	Total- EXPENDITURE		3,698,604,600.57		Xx	Xx	
					Xx	Xx	
17,462,003.44	OPERATING BALANCE		5,535,807,931.37		Xx	Xx	
	APPROPRIATIONS/TRANSFERS						
2,906,545,319.02	Transfer to Capital Development Fund:	9	5,397,654,186.26		Xx	Xx	
656,781.18	CLOSING BALANCE		138,810,526.29				

STATEMENT NO. 4
BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024.

ACTUAL PREVIOUS YEAR (2023..)		NOTE	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET (2024)	INITIAL/ORIGINAL BUDGET (2024)	SUPPLEMENTARY BUDGET (2024)	PERFORMANCE ON TOTAL %
	OPENING BALANCE		N	N	N	N	%
				-	-	-	-
2,890,378,389.35	ADD/REVENUE						
	Transfer from Consolidated Revenue Fund	9	5,397,654,186.26	6,489,644,241.00	XX	XX	16.83%
	Aid and Grants	10	XX	XX	XX	XX	XX
	External Loans: FGN/States/LGC	19	XX	XX	XX	XX	XX
	FGN/States/LGC Bonds & Treasury Bonds	20	XX	XX	XX	XX	XX
	Nigerian Treasury Bills (NTB)	21	XX	XX	XX	XX	XX
	Development Loan Stock	22	XX	XX	XX	XX	XX
	Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
	Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
2,890,378,389.35	TOTAL REVENUE AVIALABLE:		5,397,654,186.26	6,489,644,241.00	0.00	0.00	16.83%
	LESS: CAPITAL EXPENDITURE						
1,469,246,206.04	Capital Expenditure Administrative Sector	11	2,279,640,213.25	2,025,000,000.00	XX	XX	(12.57%)
896,465,164.29	Capital Expenditure: Economic Sector	11	1,977,653,851.04	2,556,644,241.00	XX	XX	22.65%
	Capital Expenditure: Law and Justice	11			XX	XX	XX
	Capital Expenditure: Regional Development	11			XX	XX	XX
524,667,019.02	Capital Expenditure: Social Service Sector	11	1,140,360,121.97	1,908,000,000.00	XX	XX	40.23%
	Capital Expenditure: Funded from Aid and Grants	10			XX	XX	XX
2,890,378,389.35	TOTAL CAPITAL EXPENBDITURE		5,397,654,186.26	6,489,644,241.00	XX	XX	16.83%
	Intangible Assets						
	CLOSING BALANCE		138,810,526.29				

Name and Signature of.....
Accountant General of the Federation/Accountant General of the State/Local Government Treasurer

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					2023		
2024							
	A	B					
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	336,080,417.61	X	x	322,611,076.46	X	xx	
FEBRUARY	420,672,489.00	X	x	355,142,717.16	X	xx	
MARCH	416,506,442.68	X	x	276,164,778.27	X	xx	
APRIL	416,506,442.68	X	x	266,964,128.34	X	xx	
MAY	427,368,115.70	X	x	266,588,541.35	X	xx	
JUNE	409,788,019.37	X	x	266,964,128.34	X	xx	
JULY	420,784,363.23	X	x	299,405,253.64	X	xx	
AUGUST	499,241,802.25	X	x	330,912,147.60	X	xx	
SEPTEMBER	439,875,131.17	X	x	351,324,242.69	X	xx	
OCTOBER	478,472,813.75	X	x	338,326,723.47	X	xx	
NOVEMBER	513,167,015.71	X	x	338,326,723.47	X	xx	
DECEMBER	597,955,479.61	X	x	276,584,340.02	X	xx	
TOTAL	5,376,388,532.76	Xx	xx	3,689,314,800.81	xx	xx	
SHARE OF STATUTORY ALLOCATION					2023		
2024							
	C	D	E				
MONTH	Statutory Alloc. Other Agencies	Share of Excess Crude Oil A/C	Value Added Tax Allocation	Total 2024	2023		
JANUARY	173,571,997.66	21,796,680.00	141,199,491.13	336,568,168.71	X		
FEBRUARY	223,572,183.14	X	197,100,305.67	420,672,488.81	X		
MARCH	245,851,885.22	X	170,654,557.47	416,506,442.69	X		
APRIL	245,851,885.22	X	170,654,557.47	416,506,442.69	X		
MAY	227,212,221.45	X	200,155,894.26	427,388,115.71	X		
JUNE	209,987,034.09	X	199,800,985.30	409,788,019.39	X		
JULY	195,618,190.38	X	225,166,172.79	420,784,363.17	X		
AUGUST	243,513,483.60	X	255,719,318.86	499,232,802.46	X		
SEPTEMBER	208,487,265.52	X	230,879,114.50	439,366,380.02	X		
OCTOBER	243,139,356.61	X	235,333,457.14	478,472,813.75	X		
NOVEMBER	240,138,270.99	X	273,028,744.76	513,167,015.75	X		
DECEMBER	345,863,810.44	X	252,091,669.17	597,955,479.61			
TOTAL	2,802,807,584.32	21,796,680.00	2,551,790,268.52	5,376,388,532.76			

BIRNIN KEBBI LOCAL GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS					
		Ref. Note	Amount	Amount		Remarks
1.	A- Share of Statutory Allocation from FAAC					
	Net Share of Statutory Allocation from FAAC	A	931,452,803.38	XX		
	Add: Deduction at Source for Loan Repayment	B	XX	XX		
	Share of Statutory Allocation – Other Agencies	C	1,871,354,780.94	XX		
	Share of Federal Accounts Allocation Excess Crude Oil	D	21,796,680.00	XX		
	Total (GROSS) FAAC Allocation to FGN/SG/LG		2,824,604,264.32	XX		
	B- Value Added Tax					
	Share of Value Added Tax (VAT)	E	2,521,784,268.52	XX		
2.	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1 Community or Poll Tax		15,900,000.00	10,800,000.00	47.22%	
	MDA 2 Development NPC or Poll Tax		5,400,000.00	3,500,000.00	54.28%	
	MDA 3 Arrears Community or Poll Tax		4,000,000.00	2,500,000.00	0.60%	
	etc. Others		16,700,000.00	7,200,000.00	131.9%	
	Total :- Direct Taxes		42,000,000.00	24,000,000.00	0.75%	
	Licenses					
	MDA 1 SECURITY		12,000,000.00	10,000,000.00	0.20%	
	MDA 2 GENERAL LICENCE		1,200,000.00	1,950,000.00	38.5%	
	MDA 3 FOOD CONTROL		2,641,000.00	10,000,000.00	73.6%	
	E.T.C OTHERS		2,123,648.70	8,691,439.00	75.6%	
	Total Licenses		17,964,648.70	30,641,439.00	41.4%	
	Mining Rents					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Mining Rents					
	Royalties					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Royalties		XX	XX	XX	
	Fees					
	MDA 1 General Economic		9,964,000.00	22,419,164.00	55.6%	
	MDA 2 Engineering Works & Survey		7,246,792.00	18,000,000.00	59.74%	
	MDA 3 Health		26,000,000.00	35,000,000.00	25.71%	
	Etc Others		31,630,128.22	30,646,914.00	0.3%	
	Total Fees		74,840,920.22	106,066,078.00	29.43%	
				0		
Fines						
MDA 1 Towing of Vehicle Fine		16,429,341.02	5,878,684.00	0.179%		

	MDA 2 Fines on Overdue Lost Library Books		20,000,000.00	4,298,649.00	0.365%	
	MDA 3 Penalty of Tenement Rate		8,496,235.80	7,032,078.00	0.20%	
	Etc Others		22,589,064.08	13,432,028.00	0.68%	
	Total Fines		67,514,640.90	30,641,439.00	0.120%	
	Sales					
	MDA 1 Process from Sales		3,000,000.00	XX	XX	
	MDA 2 Abattoir		11,000,000.00	XX	XX	
	MDA 3 Shopping Centre & Shops		4,000,000.00	XX	XX	
	Etc Others		12,000,000.00	XX	XX	
	Total Sale		30,000,000.00	XX	XX	
	Earnings					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Earning		XX	XX	XX	
	Sales/Rent of Government Buildings					
	MDA 1 Cattle Market		2,000,000.00	7,946,020.80	74.83%	
	MDA 2 Industrial Undertaking		6,900,000.00	6,000,000.00	0.15%	
	MDA 3 Other Commercial Undertaking		9,000,000.00	6,040,526.00	0.48%	
	Etc Others		20,020,840.11	62,059,635.20	67.73%	
	Total Sales/Rent of Government Building		37,920,840.11	82,046,182.00	53.8%	
	Sales/Rent on Lands and Others					
	MDA 1 Ground Rate		4,311,251.42	XX	XX	
	MDA 2 Landed Property of the Local Government		5,329,216.30	XX	XX	
	MDA 3			XX	XX	
	Etc Others			XX	XX	
	Total Sales/Rent on Lands and Others		9,640,467.72	XX	XX	
	Repayments					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Repayments		XX	XX	XX	
	Investment Income					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Investment Income		XX	XX	XX	
	Interest Earned					
	MDA 1 Dividends		XX	726,684.00	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Interest Earned		XX	726,684.00	XX	
	Re-Imbursement					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Re-Imbursement		XX	XX	XX	

3.	Other Revenue Sources of the.....Government:					
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Other Revenue Sources		XX	XX	XX	
4	A-Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below)					
	List of MDA : Administrative Sector		276,289,629.09	398,286,760.00	30.63%	
	List of MDA: Economic Sector		346,769,296.20	594,698,890.00	41.69%	
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA Social Sector		502,528,828.04	739,013,110.00	32%	
	Total Personnel Cost		1,125,587,753.33	1,731,998,760.00	35.01%	
	B-Salaries directly charged to CRF (including in Note 4A above)					
	List of Parastatals and Agencies:					
	Judges of Supreme Court of Nigeria		XX	XX	XX	
	Judges of Court of Appeal		XX	XX	XX	
	Other Judges of Court in Nigeria		XX	XX	XX	
	Auditor General for Federation		XX	XX	XX	
Auditor General for State		XX	XX	XX		
Auditor General for Local Government		XX	XX	XX		
INEC Chairman and Commissioners		XX	XX	XX		
e.t.c		XX	XX	XX		
Total		XX	XX	XX		
5.	Employers Contribution to Pension According to Sector					
	List of MDA: Administrative Sector		142,206,761.40	162,761,226.00	12.63%	
	List of MDA: Economic Sector		136,649,861.10	143,761,230.00	4.95%	
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector Sector		114,283,129.22	172,519,690.00	33.76%	
	Total Employers Contribution to Pension		393,139,751.72	479,042,146.00	17.93%	
	Overhead Costs					
	List of MDA: Administrative Sector		12,000,000.00	90,000,000.00	86.67%	
	List of MDA: Economic Sector		10,000,000.00	80,400,000.00	87.57%	
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector Sector		23,000,000.00	70,400,000.00	67.33%	
	Total: Overhead Costs		45,000,000.00	240,800,000.00	81.31%	

7.	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)					
	Pension and Gratuity – Civilian					
	Pension and Gratuity – Military					
	Pension and Gratuity – Police					
	Pension and Gratuity – CIPPO					
	Pension and Gratuity- National/State Assembly					
	Pension and Gratuity – Judiciary					
	Pension and Gratuity –(SSS &Nig Intelligence Agency)					
	Pension and Gratuity – Universities					
	Pension and Gratuity – Parastatals and Railways Pension					
	SERVICE WIDE VOTES					
Total Consoilidated Revenue Fund Charges						
8.	Subventions to Parastatals (According to Sectors – List)					
	List of MDA: Administrative Sector		794,240,962.17	846,647,892.00	6.19%	
	List of MDA: Economic Sector		869,947,647.27	967,246,216.00	10.06%	
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector Sector		470,688,486.08	566,622,384.00	16.93%	
	Total: Subvention to Parastatals		2,134,877,095.52	2,380,516,492.00	10.32%	
9.	Transfer to Capital Development Fund (According to Sectors)					
	List of MDA: Administrative Sector		2,279,640,213.25	2,025,000.00		
	List of MDA: Economic Sector		1,977,653,851.04	2,556,694,241.00		
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector Sector		1,279,170,648.26	1,908,000,000.00		
	Total: Transfer to Capital Development Fund		5,6764,618,457.66	5,489,644,241.00		
10.	Details of Aid & Grants Received					
	Bilateral					
	Multi Lateral					
	ETC					
	Total Details of Aid & Grants Received					
11.	Detail of Total Capital Expenditures (According to Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector Sector					
	Total: Details of Capital Expenditure					
11A above)	B.Details of Capital Expenditures of Parastatals (Included in 11A Above)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					

	List of MDA Regional Sector					
	List of MDA: Sector Sector					
	Total: Details of Capital Expenditures of Parastatals					
12.	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 2024	Amount 2023		
	List all the Other Funds Cash Book Balances		XX	XX		
13.	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB TREASURY OFFICES		Amount 2024	Amount 2023		
	List all the FPO/Sub-Treasuries Cash Book Balances		XX	XX		
			XX	XX		
14.	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTORS)		Amount 2024	Amount 2023		
	List of MDA: Administrative Sector		XX	XX		
	List of MDA: Economic Sector		XX	XX		
	List of MDA: Law and Justice Sector		XX	XX		
	List of MDA Regional Sector		XX	XX		
	List of MDA: Sector Sector		XX	XX		
	Total: Details of Cash Book Balances		XX	XX		
15.	INVESTMENTS		Amount 2024	Amount 2023		
	Investment in Quoted Companies		XX	XX		
	Investment in Un-Quoted Companies		XX	XX		
	Loans to Government Companies		XX	XX		
	Loans to Other Government		XX	XX		
	Total: Investment		XX	XX		
16.	LIST OF OUTSTANDING IMPRESTS		Amount 2024	Amount 2023		
	List of MDA Administrative Sector		XX	XX		
	List of MDA: Economic Sector		XX	XX		
	List of MDA: Law and Justice Sector		XX	XX		
	List of MDA Regional Sector		XX	XX		
	List of MDA: Sector Sector		XX	XX		
	Total: Outstanding Imprests		XX	XX		
17	LIST OF OUTSTANDING IMPRESTS		Amount 2024	Amount 2023		
	List of MDA Administrative Sector		XX	XX		
	List of MDA: Economic Sector		XX	XX		
	List of MDA: Law and Justice Sector		XX	XX		
	List of MDA Regional Sector		XX	XX		
	List of MDA: Sector Sector					
	Total: Outstanding Imprests					
26.	CONTINGENT LIABILITIES AS AT YEAR END		Amount 2024	Amount 2023		
	E.G.					List all the Contingent Liabilities

	Pension and Gratuity Due		XX	XX		
	Outstanding Contractors Liabilities (According to MDA)		XX	XX		
	Pending Liabilities (According to MDA)		XX	XX		
	Guarantees (According to MDA)		XX	XX		
	Others		XX	XX		
	Total Contingent Liabilities		XX	XX		

Natural Resources								
Department of Finance and Supplies								
Department of Finance and Supplies		606,139,571.25	302,180,640.58	908,320,211.83	-	619,319,593.35	1,064,190,520.14	1,683,510,113.39
Department of Work, Transport, Housing, Lands and Survey								
Department of Work, Transport, Housing, Lands and Survey		414,256,008.89	168,768,951.24	583,024,960.13	-	568,255,414.90	1,249,544,604.39	1,817,801,019.29
Department of Budget, Planning, Research & Statistics (BPRS)								
Department of Budget, Planning, Research & Statistics (BPRS)		368,486,537.43	58,120,426.71	426,606,964.14	-	333,286,587.44	358,142,620.72	691,429,208.16
Water, Sanitation & Hygiene (Wash)								
Water, Sanitation & Hygiene (Wash)								
Social Sector								
Women Development office								
Women Development office								
Department of Social Development								
Department of Social Development		1,243,133,613.51	468,680,640.74	1,711,814,254.25	-	721,343,633.52	424,267,946.02	1,115,611,579.54
Department of Education								
Department of Education								
Primary School Teachers								
Department of Information								
Department of Information								
Department of Sports and Culture								
Department of Sports and Culture								
Department of Primary Health Care (PHC)								
Department of Primary Health Care (PHC)		705,897,054.51	197,180,640.21	903,077,694.72	-	696,879,153.00	335,660,077.60	1,032,539,230.75
Environmental Health Unit								
Traditional Rulers Council								
Traditional Rulers Council		444,865,139.91	116,240,853.42	561,105,993.33	-	444,965,139.91	116,320,853.42	561,285,993.33

RE: AUDIT INSPECTION REPORT IN RESPECT OF BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL'S MAIN SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. OUTSTANDING PAYMENT VOUCHERS:-

Payment vouchers amounting ~~₦~~4,266,677.11 were not presented to me for audit examination despite repeated requests. Details were attached to the main report sent to the Council.

RESPONSE

The management responded that the payment vouchers in question were been misplaced by their Finance Clerks

RECOMMENDATION

Though, the vouchers were said to have traced but yet to be presented to me for audit inspection; up to the time of writing this report. Therefore, the management shall be made to produce the said payment vouchers or be held responsible for refund the amount involved.

4. PAYMENT VOUCHERS NOT ENDORSED BY THE INTERNAL AUDITOR:-

It has been observed that payment to the tune of ~~₦~~7,731,631.05 without the consent of the Local Government's Internal Auditor, contrary to F.M provision No. 14.10.

RESPONSE

The management admitted that the observation is true, but assured me that the above FM provision would adhered to going forward.

RECOMMENDATION

Still the management shall be warned against future violation of the above FM provision.

UNAUTHORIZED SALARY PAYMENT VOUCHERS

Scrutiny of the available records revealed that payment voucher worth ~~₦~~2,075,604.30 were paid to Sufiyanu Shuaibu and others, vide Pv No. 5/4/2024 as salaries and allowances without the authorization of the officer controlling the vote.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to explain why they above chapter and be warned against future occurrence.

REVENUE ACCOUNT

Furthermore, observation revealed that the sum of ~~₦~~16,290,754.35 would appear to have been the total Internally revenue generated during the year as per revenue officer cash book. To my surprise only the ~~₦~~12,490,753.75 was remitted into the revenue account leaving a balance of ~~₦~~4,100,000.00 unaccounted.

HARAJI ACCOUNT

The Haraji Account maintained during the period under review revealed that 37,694 was the total assessment for the 2023/2024. Consequence upon the above, the sum of ~~₦~~7,538,800.00 is expected amount to be collected as Haraji in which surprisingly only ~~₦~~4,591,200.00 appear to have been paid from the nine (9) District Heads leaving the balance of ~~₦~~2,947,600.00.

Therefore you are hereby advice to ensure that the balance should be collected from the nine (9) District Heads affected as matter of urgency and inform me the details.

- | | |
|--------------------------------|---------------|
| 1. Birnin Kebbi Ubandoma | District Head |
| 2. Birnin Kebbi Nasarwa Barade | District Head |
| 3. Gwadangaji | District Head |
| 4. Zauro | District Head |
| 5. Ambursa | District Head |
| 6. Gulumbe | District Head |
| 7. Kardi | District Head |
| 8. Kola/Tarasa | District Head |
| 9. Makera | District Head |

Response

1. Noted
2. The remaining balance have not been recovered and lodged into the account.

Recommendation

Up to the time of writing this report, no record was made available to me in respect of the recovered or unaccounted revenue. Therefore, the management shall present such records or refund the amount involved and sanctioned in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

BUNZA LOCAL GOVERNMENT COUNCIL



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Bunza Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Bunza Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE EXECUTIVE CHAIRMAN BUNZA LOCAL GOVERNMENT KEBBI STATE

r Ref: _____ Your Ref: _____ Date: 10/5/2025

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Bunza Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Bunza Local Government Council**.

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Bunza Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Bunza Local Government Council

Signature: [Handwritten Signature]
Date: 23-7-25

TREASURER
Bunza Local Government Council

Signature: [Handwritten Signature]
Date: 10-05-2025



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Bunza Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Bunza Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,270,574,832	Statutory Allocation	1	1,925,575,082.35	2,571,178,75.20
1,520,221,786	Value Added Allocation	1	1,817,842,110.23	1,657,375,986.21
3,790,796,618	SUB TOTAL STATUTORY ALLOCATION		3,743,417,1922.58	4,228,554,691.41
23,000,000	Direct Taxes	2	19,417,600.10	20,000,000.00
53,348,308	License	2	15,475,251.16	10,000,000
59,200,000	Earnings	2	21,615,251.20	20,000,000.00
35,000,000	Rent on Gov't Property	2	11,116,115.16	10,000,000.00
170,260,000	TOTAL INDEPENDENT REVENUE		67,624,217.62	60,000,000.00
31,780,295	Other revenue sources from State IGR		-	-
3,992,776,913	TOTAL RECEIPTS	3	3,811,041,410.20	4,288,554,691.41
	PAYMENT			
544,017,490	Personnel cost	4	686,711,098.13	547,182,634.57
360,000,000	Contribution to pension	5	353,611,405.08	385,927,170.57
207,500,000	Overhead cost	6	45,000,000.00	36,000,000
1,117,206,069	Subvention	8	1,060,885,347.18	963,646,163.09
2,228,273,559	TOTAL PAYMENTS		2,145,207,850.39	1,932,755,968.23
1,764,503,354	Net cash from operating Activities		1,665,833,559.81	2,355,788,723.18
	CASH FLOW FROM INVESTING ACTIVITIES			
510,000,000	Capital Expenditure Administrative Sector	11	381,072,391.59	300,000,000
2,094,889,165	Capital Expenditure Economic Sector		710,140,111.21	1,000,000,000
644,000,000	Capital Expenditure Social Sector		302,153,116.10	700,000,000
428,861,037	Capital Expenditure Regional Sector		204,530,416.16	342,962,906.71

3,677,750,202	Net cash flow from Investing Activities		1,597,896,035.04	2,342,962,906.71
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment			
	Net (Increase/Decrease in other cash equivalent			
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		67,937,524.77	(4,164,183.53)
	Net Cash flow for the year		67,937,524.77	(4,164,183.53)
	Cash flow & its equivalent as at 1/1/2024		54,697.10	4,218,880.63
	Cash flow & its equivalent as at 31/12/2024		67,992,221.87	54,697.10

STATEMENT NO. 2

**BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		67,992,221.87	54,697.10
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	1,665,833,559.81	930,940,108.52
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		1,733,825,781.68	947,994,805.62
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investment	15	17,000,000	17,000,000
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH		17,000,000.00	17,000,000.00
TOTAL ASSETS		1,750,825,781.68	987,994,805.62
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		-	-
Capital Development fund		1,665,833,559.81	54,697.10
Trust and other pubic fund		84,992,221.87	-
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		1,750,825,781.68	930,994,805.62
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES			
Deposit	25	NIL	17,000,000.00
TOTAL LIABILITIES		1,750,825,718.68	947,994,805.62

STATEMENT NO. 3

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
2,571,178,705.20	Statutory Allocation	1	1,925,575,082.35	2,270,574,832	15%
1,657,375,986.21	Value Added Allocation	1	1,817,842,110.23	1,520,221,786	-20%
4,288,554,691.41	Sub Total Statutory Allocation		3,743,417,192.58	3,790,796,618	
	INDEPENDENT REVENUE				
20,000,000.00	Direct Taxes	2	19,417,600.10	23,000,000	16%
10,000,000	License	2	15,475,251.16	53,348,308	71%
20,000,000	Earnings	2	21,615,251,.20	59,200,000	63%
10,000,000	Rent on Govt Property	2	11,116,115.16	35,000,000.00	68%
60,000,000	TOTAL INDEPENDENT REVENUE		67,624,217.62	170,200,000	
-	Other revenue sources from State IGR.		NIL	31,780,295	
4,288,554,691.41	TOTAL REVENUE		3,811,041,410.20	3,992,776,913	
	LESS EXPENDITURE				
547,182,634.57	Personnel cost	4	686,711,098.13	544,017,490	-26%
385,927,170.57	Contribution to Pension	5	352,611,405.08	360,000,000	-2%
36,000,000	Overhead Cost	6	45,000,000	207,500,000	78%
963,646,163.05	Subventions to Parastatals	8	1,060,885,347.18	1,117,206,069	5%
1,932,755,968.23	TOTAL EXPENDITURE		2,145,207,850.39	2,228,273,559	
2,355,798,723.18	Operating Balance		1,665,833,559.81	1,764,503,354	5%
2,355,798,723.18	APPROPRIATION/TRANSFERS			1,715,570,844	9%
	Transfer to consolidated Revenue		1,597,841,337.94		
-	Closing Balance		67,992,221.87	-	-

STATEMENT NO. 4

**BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
2,355,798,723.18	Transfer from consolidated revenue fund		1,597,841,337.94	1,764,503,354	9%
2,355,798,723.18	Total Revenue available		1,597,841,337.94	1,764,503,354	9%
	LESS CAPITAL EXPENDITURE				
355,744,026.08	Capital Expenditure: Administrative Sector		313,025,472.60	510,000,000	-39%
100,000,000	Capital expenditure: Economic Sector		710,140,111.21	2,094,889,165.00	66%
600,000,000	Capital Expenditure: Social Sector		302,153,116.10	644,000,000	53%
400,000,000	Capital expenditure: Regional Sector		204,530,416.16	428,861,037	52%
2,355,744,026.08	TOTAL CAPITAL EXPENDITURE		1,529,849,116.07	3,677,751,202	
54,697.10	Closing Balance		67,992,221.87	-	

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	734,517,241.97	734,517,241.97	
	Add. Deduction from loan Repayment	B	-	-	
	Share of Statutory – other agencies	C	-	1,176,208,160.38	
	Share of Federal Account Allocation: Excess crude oil	D		14,849,680.00	
	TOTAL GROSS FAAC ALLOCATION TO BUNZA LG			1,925,575,082.35	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			1,817,842,110.23	
	TOTAL ALLOCATION			3,743,417,192.58	

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

INTERNALLY GENERATED REVENUE (INDEPENDED REVENUE)	ACTUAL	BUDGET	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BUNZA Local Government Council	19,417,600.10	23,000,000	-3,582,399.90
TOTAL DIRECT TAXES	19,417,600.10	23,000,000	-3,582,399.90
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BUNZA Local Government Council	15,475,251.16	53,348,308	-37,873,056.84
TOTAL LICENCE	15,475,251.16	53,348,308	-37,873,056.84
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BUNZA Local Government Council	21,615,251.20	59,200,000	-37,584,748.80
TOTAL EARNINGS	21,615,251.20	59,200,000	-37,584,748.80
RENT ON GOV'T PROPERTIES			
MDA 1	-	-	-
MDA 2	-	-	-

MDA 3	-	-	-
BUNZA Local Government Council	11,116,115.16	35,000,000	-23,883,884.84
TOTAL RENT ON GOV'T PROPERTIES	11,116,115.16	35,000,000	-23,883,884.84
OTHER SOURCE OF REVENUE 10% OF THE STATE IGR			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
BUNZA Local Government Council	-	31,780,295	-31,780,295
TOTAL OTHER SOURCE OF REVENUE	-	31,780,295	-31,780,295

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSONNEL COST FOR THE YEAR ENDED 31ST DEC. 2024 OF BUNZA LGA	686,711,098.13	690,000,000	-3,288,901.87
(5) CONTRIBUTION TO PENSION	352,611,405.08	360,000,000	-7,388,594.92
BUNZA LG, CONTRIBUTION TO PENSION			
TOTAL CONTRIBUTION TO PENSION	352,611,405.08	360,000,000	-7,388,594.92
(6) OVERHEAD COST			
BUNZA LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	50,000,000	-5,000,000
TOTAL OVERHEAD COST	45,000,000	50,000,000	-50,000,000
(7) SUBVENTION TO PARASATATALS			
13. BUNZA LGEA	440,288,908.71		
14. Contribution to GWANDU emirate	38,112,779.57		
15. Contribution to 0.55% Joint Account Committee	24,674,411.41		
16. Contribution to 0.85% Local Government Service Commission	10,430,230.20		
17. Contribution to 25% Rural infrastructure	459,452,602.49		
18. Joint Army/Police Patrol	3,600,000		
19. Contribution to Primary Health Care Agency	35,850,811.41		
20. Contribution to LGEA Committee on Basket Fund	3,995,190.48		
21. Contribution to ADBs	4,040,380.96		
22. Contribution to Zakkat Committee	9,810.00.00		
23. Contribution to Special Assistance	29,730,031.98		
24. Women Development	900,000.00		
TOTAL SUBVENTION TO PARASTATALS	941,860,026.43	1,080,136,866.00	-138,276,839.57
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
5. Administrative Sector	313,025,472.60	510,000,000.00	-196,974,527
6. Economic Sector	710,140,111.21	2,094,889,165	-1,384,749,053.79
7. Social Sector	302,153,116.10	644,000,000	-341,846,883.90
8. Regional Sector	204,530,416.10	428,861,037	-224,330,620.90
TOTALS	1,529,849,116.07	3,677,750,202	-2,147,901,085.93

(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	381,072,391.57	510,000,000	-128,927,608.43
Economic Sector	710,140,111.21	2,094,889,165	-1,384,749,053.79
Social Sector	302,153,116.10	644,000,000	-341,846,883.90
Regional Sector	204,530,416.16	428,861,037	-224,330,620.84
TOTAL DETAILS OF CAPITAL EXPENDITURE	1,597,896,035.04	3,677,750,202	-2,079,845,166.96

	2024	2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	67,992,221.87	54,697.10
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2023
1. Investment in Quated Companies (Bua Cement)	17,000,000	17,000,000
2. Investment in Un Quated Companies (Home Saving and Loan)	10,000,000	10,000,000
TOTAL INVESTMENT	17,000,000	17,000,000

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET	RECITAL EXP.	CAPITAL EXP.	TOTAL EXP.	FINAL BUDGET	RECURRENT EXP.	CAPITAL EXP.	TOTAL EXP
Office of the Chairman	25,921,118	22,255,178	-	22,255,178	45,240,160.25	43,931,820.16	-	43,931,820.16
Office Vice Chairman	23,400,116.00	21,255,178	-	21,255,178	43,240,160.25	40,931,820.16	-	40,931,820.16
Internal Audit	1,500,000	1,328,400	-	1,328,400	1,500,000	1,328,400	-	1,328,400
Special Assistance	-	-	-	-	31,730,031.95	29,730,031.98	-	29,730,031.98
The Council	40,517,900	35,517,900	-	35,517,900	45,244,160.14	42,244,160.14	-	42,244,160.14
Administrative and General Services	636,457,565	125,000,000	372,896,035.07	497,896,035.07	600,000,000	140,000,000	400,000,000	540,000,000
Secretary to the Council	14,256,000	13,368,592	-	13,368,592	15,660,115.20	14,222,160.20	-	14,222,160.20

Economic Sector Dep. Of Agric	1,484,311,579	50,000,000	100,000,000	1,050,000,000	2,156,889,165	60,000,000	700,000,000	760,000,000
Department of Finance and Supply	250,413,709	225,413,709	-	225,413,709	350,026,240.1 1	311,062,444	-	311,062,444
Department of Works Transport, Housing Land and Survey	392,283,513	59,000,000	330,000,000	350,000,000	492,144,550	60,000,000	200,000,000	260,000,000
Department of Budget Planning Research and Survey	65,393,825	58,393,825	-	58,393,825	70,393,825	64,393,825	-	64,393,825
Water Sanitation Hygiene Wash	120,000,000	-	105,000,000	105,000,000	200,000,000	-	170,000,000	170,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,600,000	-	3,600,000
Department of social development	450,646,163.09	403,619,558.70	400,000,000	427,291,513	570,429,628	64,429,628	500,000,000	564,429,628
Department of Education	450,000,000	403,619,558.70	-	403,619,558.7 0	470,288,908.7 1	440,288,908.7 1	-	440,288,908.7 1
PHC	190,700.49	187,700,491	-	187,700,491	210,700,491	198,700,491	-	198,700,491
Traditional Rulers	90,000,000	84,980,361	-	84,980,361	95,000,000	89,090,624	-	89,090,624

RE: AUDIT INSPECTION REPORT IN RESPECT OF BUNZA LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, REVENUE AND SALARY ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. BANK RECONCILIATION

It was observed that bank reconciliation has never been prepared during the period under review, contrary to F.M provision 19.23 and 19.24.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be held responsible for all the anomalies resulted from this gross negligence of duty and the schedule officer shall be warned against future occurrence.

3. D.V.E.A AND MONTHLY DAILY ABSTRACTS

Examination of the available records reveals that these significant books of account were not maintained by this Local Government Council.

RESPONSE

No response from the management.

RECOMMENDATION

The Treasurer shall be surcharged in accordance with FM 39.3(b) for negligence of duty.

4. PAYMENT OF MONTHLY ALLOWANCES

It was observed with serious concern that Bunza Local Government Council was said to have withdrawn the sum of ~~N~~45,000,000.00 for the payments of monthly allowances for the period covered by my report, examination of the payment vouchers made available to me revealed that only the sum of ~~N~~42,000,000.00 appeared to have been used to pay allowances leaving an unaccounted balance of ~~N~~3,900,000.00. Details of these expenditures were attached to the main report sent to the Council.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to account for the amount in question and the schedule officers shall be surcharged in accordance with FM 39.3(a).

5. UNPRESENTED PAYMENT VOUCHER

Audit examination of the available records discovered that paid vouchers worth ~~N~~12,906,283.13 were not prepared and/or presented to me for inspection despite repeated requests. Details were attached to main report sent to the Council as appendix "A".

RESPONSE

No response from the management

RECOMMENDATION

The Treasurer shall be held responsible for effecting payments without payment vouchers being prepared.

8. UNACCOUNTED WITHDRAWALS

Audit examination revealed that the sum of ~~₦~~8,738,000.00 appeared to have been withdrawn from the bank but not recorded anywhere in the accounting books.

RESPONSE

No response from the management.

RECOMMENDATION

The Treasurer and Director of Personnel Management been signatories to the Council Account shall be made account for the funds and also be sanctioned in accordance with FM 39.3(a).

9. PAYMENT VOUCHERS NOT AUTHORISED AND PRE-AUDITED

The payment vouchers totaling ~~₦~~3,275,000.00 appeared to have been paid to various individuals for various Local Government functions during the period without passing through the officer controlling the vote (OCV) and Internal Audit Certification, which is contrary to financial memoranda provisions 14.10 and 40.10. Details of these vouchers were attached to the main report sent to the Council.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be warned against violation of payment procedures enshrined in the Financial Memoranda or sanctioned accordingly.

11. UNDOCUMENTED PAYMENT VOUCHER

Payment voucher No. 54/3/2024 paid to S.B.S.P Nig. Ltd amounting to ~~₦~~27,619,047.61 for the purchase and distribution of Rice in Bunza Local Government Area, without the necessary documents been attached.

AUDIT OBSERVED

- a. Possible inflation of Contract.
- b. Job not executed.
- c. Non deduction of Withholding Tax.
- d. Possible diversion of supplied items.
- e. Diversion of funds

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present all necessary documents or refund the amounts in question; and the officer(s) who authorized the payments shall be surcharge in accordance with FM 39.3(a).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

DANDI LOCAL GOVERNMENT COUNCIL



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Dandi Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Dandi Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



DANDI LOCAL GOVERNMENT

SECRETARIAT COMPLEX, KAMBA, KEBBI STATE

Our Ref: _____

Your Ref: _____

Date: _____

14/4/2025

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Dandi Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Dandi Local Government Council**.

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Dandi Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Dandi Local Government Council

Signature: _____
Date: _____ 14/4/2025

TREASURER
Dandi Local Government Council

Signature: _____
Date: 14-04-2025



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Dandi Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Dandi Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,356,955,571	Statutory Allocation	1	1,867,204,070.92	2,481,365,807.33
1,574,757,071	Value Added Allocation	1	1,930,434,317.79	1,040,644,012.85
3,931,712,582	SUB TOTAL STATUTORY ALLOCATION		3,797,638,388.71	3,522,099,820.18
8,500,000	Direct Taxes	2	10,925,112.77	10,000,000
37,075,000	License	2	800,000.00	20,000,000
25,800,000	Earning from commercial undertaking	2	24,350,152.10	15,000,000
8,600,000	Rent on Gov't Property	2	6,724,735.13	3,000,000
79,975,000	TOTAL INDEPENDENT REVENUE		42,800,000.00	48,000,000.00
33,385,432	Other revenue sources from State IGR		2,578,718.71	-
4,045,073,014	TOTAL RECEIPTS	3	3,043,017,107.42	3,570,009,820.18
	PAYMENT			
748,028,632	Personnel cost	4	653,588,341.66	532,785,018.33
500,000,000	Contribution to pension	5	465,657,536.13	389,289,941.54
55,000,000	Overhead cost	6	45,000,000.00	36,000,000.00
1,150,121,135	Subvention	8	1,031,382,671.30	896,949,557.51
2,453,149,767	TOTAL PAYMENTS		2,195,628,549.09	1,684,985,302.80
1,591,923,247	Net cash from operating Activities		1,812,611,441.67	1,684,985,302.80
	CASH FLOW FROM INVESTING ACTIVITIES			
330,000,000	Capital Expenditure Administrative Sector	11	254,588,558.08	300,000,000
2,128,477,913	Capital Expenditure Economic Sector		1,053,836,180.00	684,976,042.26
590,000,000	Capital Expenditure Social Sector		300,000,000	400,000,000
425,000,000	Capital Expenditure Regional Sector		200,000,000	300,000,000

3,093,977,913	Net cash flow from Investing Activities		1,808,424,738.09	1,657,436,042.59
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment			
	Net (Increase/Decrease in other cash equivalent		4,186,703.58	9,260.54
	TOTAL CASH FLOW			
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		4,186,703.58	9,260.54
	Net Cash flow for the year		4,186,703.58	9,230.54
	Cash flow & its equivalent as at 1/1/2024		16,491.46	7,230.92
	Cash flow & its equivalent as at 31/12/2024		4,203,195.04	16,491.46

STATEMENT NO. 2

**DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		4,203,195.04	16,491.46
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	Nil	1,092,930,873.95
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		4,203,195.04	1,092,947,365.41
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investment	15	27,539,999.67	27,539,999.67
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH		27,539,999.67	27,539,999.67
TOTAL ASSETS		31,743,194.71	1,120,487,365.08
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		2,928,561.28	-
Capital Development fund		1,928,561.28	1,092,930,873.95
Trust and other pubic fund		26,886,072.05	-
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		31,743,194.71	1,092,947,365.41
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES			
Deposit	25	NIL	27,539,999.67
TOTAL LIABILITIES		31,743,194.71	1,120,487,365.08

STATEMENT NO. 3

**DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
2,481,365,807.33	Statutory Allocation	1	1,867,204,070.92	2,356,955,511	20%
1,040,644,012.85	Value Added Allocation	1	1,930,434,317.79	1,574,757,071	-23%
3,522,009,820.18	Sub Total Statutory Allocation		3,797,638,388.71	3,931,712,582	
	INDEPENDENT REVENUE				
10,000,000	Direct Taxes	2	10,925,112.77	8,500,000	-29%
20,000,000	License	2	800,000.00	37,075,000	97%
15,000,000	Earning from commercial undertaking	2	24,350,152.10	25,800,000	6%
3,000,000	Rent on Govt Properties	2	6,724,735.13	8,600,000	22%
48,000,000	TOTAL INDEPENDENT REVENUE		42,800,000.00	79,975,000	
-	Other revenue sources from State IGR.		2,578,718.71	33,385,432	92%
3,750,009,820.18	TOTAL REVENUE		3,843,017,107.42	4,045,073,014	
	LESS EXPENDITURE				
532,783,018.33	Personnel cost	4	653,588,341.66	748,028,632	13%
389,289,941.54	Contribution to Pension	5	465,588,341.66	500,000,000	7%
36,000,000	Overhead Cost	6	45,000,000	55,000,000	18%
896,949,557.91	Subventions to Parastatals	8	1,031,382,671.30	1,150,121,135	10%
1,855,024,577.38	TOTAL EXPENDITURE		2,195,628,549.09	2,453,149,769	
1,684,895,302.80	Operating Balance		1,812,611,441.69	1,591,923,247	-4%
1,684,895,302.80	APPROPRIATION/TRANSFERS		1,809,682,880.44	1,591,923,247	-3%
-	Closing Balance		2,928,561.28	-	-

STATEMENT NO. 4

**DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,684,895,302.80	Transfer from consolidated revenue fund		1,809,682,880.41	1,591,923,244	3%
1,684,895,302.80	Total Revenue available		1,809,682,880.41	1,591,923,244	3%
	LESS CAPITAL EXPENDITURE				
300,000,000	Capital Expenditure: Administrative Sector		322,845,863.62	330,000,000	-2%
684,878,811.34	Capital expenditure: Economic Sector		1,053,836,180.01	2,128,477,913	-58%
400,000,000	Capital Expenditure: Social Sector		200,000,000	590,500,000	-66%
300,000,000	Capital expenditure: Regional Sector		200,000,000	425,000,000	-53%
1,684,878,811.34	TOTAL CAPITAL EXPENDITURE		1,808,424,738.09	3,473,977,913	
16,491.46	Closing Balance		1,258,142.32	-	

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	704,868,986.02		
	Add. Deduction from loan Repayment	B	-	704,868,986.02	
	Share of Statutory – other agencies	C	-	1,146,559,456.58	
	Share of Federal Account Allocation: Excess crude oil	D		15,775,628.32	
	TOTAL GROSS FAAC ALLOCATION TO DANDI LG			1,867,204,070.92	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			1,930,434,317.79	
	Overall to FACS for 2024 remitted Dandi Local Government			3,797,638,388.71	

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

INTERNALLY GENERATED REVENUE (INDEPENDED REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
DANDI Local Government Council	10,925,112.77	8,500,000	2,425,112.77
TOTAL DIRECT TAXES	10,925,112.77	8,500,000	2,425,112.77
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
DANDI Local Government Council	800,000	37,075,000	29,075,000
TOTAL LICENCE	800,000	37,075,000	29,075,000
EARNING FROM COMMERCIAL UNDERTAKING			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
DANDI Local Government Council	24,350,152.10	25,800,000	-1,449,894.90
TOTAL EARNING FROM COMMERCIAL UNDERTAKING	24,350,152.10	25,800,000	-1,449,894.90
SALES/ RENTON GOVT PROPERTY			
MDA 1	-	-	-
MDA 2	-	-	-

MDA 3	-	-	-
DANDI Local Government Council	6,724,735.13	8,600,000	-1,875,264.87
TOTAL SALES/ RENT ON GOVT PROPERTY	6,724,735.13	8,600,000	-1,875,264.87
OTHER REVENUE SOURCES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
DANDI Local Government Council	2,578,718.71	33,385,432	-1,875,264.87
TOTAL OTHER REVENUE SOURCES	2,578,718.71	33,385,432	-1,875,264.87

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSONNEL COST	₦	₦	₦
(5) CONTRIBUTION TO PENSION			
DANDI LG, CONTRIBUTION TO PENSION	465,657,536.66	500,000,000	-34,342,463.34
TOTAL CONTRIBUTION TO PENSION	465,657,536.66	500,000,000	-34,342,463.34
(6) OVERHEAD COST			
DANDI LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	55,000,000	-10,000,000.00
TOTAL OVERHEAD COST	45,000,000	55,000,000	-10,000,000.00
Dandi LG Personnel Cost	653,588,341.66	748,028,632	-94,440,290.34
(7) SUBVENTION TO PARASATATALS			
25. DANDI LGEA,	384,694,376.33		
26. Contribution to Argungu emirate	47,379,237.68		
27. Contribution to 0.55% Joint Account Committee	27,614,737.38		
28. Contribution to 0.85% Local Government Service Commission	9,961,150.68		
29. Contribution to 25% Rural infrastructure	486,290,188.49		
30. Women Empowerment	900,000.00		
31. 0.25% Social Security fund	1,451,407.44		
32. Joint Army/Police Patrol	3,600,000		
33. Contribution to Primary Health Care Agency	35,850,811.44		
34. Contribution to LGEA Committee on Basket Fund	5,240,380.90		
35. Contribution to ADBs	8,000,380.96		
36. Contribution to Zakkat Committee	3,600,000.00		
37. Contribution to Special Assistance	16,800,000.00		
TOTAL SUBVENTION TO PARASTATALS	1,031,382,671.30	1,150,121,135	-118,730,463.70
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
9. Administrative Sector	322,845,863.62	330,000,000	-7,154,136.38
10. Economic Sector	1,053,836,180.01	2,128,477,913	-1,074,641,732.99

11. Social Sector	200,000,000	590,500,000	-390,500,000
12. Regional Sector	200,000,000	425,000,000	-225,000,000
TOTALS	1,808,424,738.09	3,473,977,913	-1,665,553,174.91
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	254,588,558.08	330,000,000	-75,411,441.92
Economic Sector	1,053,836,180.01	2,128,477,913	-1,074,641,732.99
Social Sector	300,000,000	590,000,000	-290,000,000
Regional Sector	200,000,000	425,000,000	-225,000,000
TOTAL DETAILS OF CAPITAL EXPENDITURE	1,808,424,738.09	3,093,977,913	-1,665,553,174.91

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP
Office of the Chairman	51,490,181	42,638,281	-	42,638,281	51,490,181	42,638,281	-	42,638,281
Office Vice Chairman	50,490,181	40,638,281	-	40,638,281	50,490,181	40,638,281	-	40,638,281
Internal Audit	1,525,052	1,129,668	-	1,129,668	1,525,052	1,129,668	-	1,129,668
Special Assistance	20,000,000	16,800,000	-	16,800,000	-	-	-	-
The Council	114,030,134	97,819,628	-	97,819,628	114,030,134	97,819,628	-	97,819,628
Administrative and General Services	454,886,506	114,903,444	300,000,000	414,903,444	454,886,506	114,903,444.60	300,000,000	114,903,444.60
Secretary to the Council	10,368,592	7,368,592.00	-	7,368,592.00	11,368,592	8,968,592	-	8,968,592

Economic Sector	2,188,247,121	55,155,182	1,688,088,064.34	1,743,243,246.34	655,774,548	55,155,182	657,436,042.59	712,591,224.59
Department of Finance and Supply	264,467,586	186,757,721	-	186,757,721	264,467,586	199,501,481	-	199,501,481
Department of Works Transport, Housing Land and Survey	494,464,078	57,389,628	200,000,000	257,389,628	469,556,519	57,389,628	300,000,000	305,738,928
Department of Budget Planning Research and Survey	53,666,137	46,963,504	-	46,963,504	53,666,137	46,963,504	-	46,963,504
Water Sanitation Hygiene Wash	150,000,000	-	80,000,000	80,000,000	150,000,000	-	80,000,000	80,000,000
Women Development	3,600,000	900,000	-	900,000	36,000,000	900,000	-	900,000
Department of social development	501,813,074	456,055.59	-	456,055.59	469,265,892	400,000,000	-	400,000,000
Department of Education	502,116,242	384,694,376.33	-	384,694,376.33	510,240,200.11	320,961,650.01	-	320,961,650.01
PHC	316,545,707	271,420,245	100,000,000	371,426,245	321,455,807	100,000,000	100,000,000	300,000,000
Traditional Rulers	150,441,038	135,804,949	-	135,804,949	150,441,038	135,804,949	-	135,804,949

RE: AUDIT INSPECTION REPORT IN RESPECT OF DANDI LOCAL GOVERNMENT COUNCIL MAIN, SALARY AND REVENUE ACCOUNT FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. BOOKS OF ACCOUNTS

Audit examination of the named Local Government Council's books of accounts revealed that the way and manner in which the records and books of accounts were kept and maintained is unacceptable due to the following lapses.

- a. The council treasury cashbook was not balanced on monthly by monthly basis as stipulated by FM 19.20.
- b. Monthly bank reconciliation statement was not prepared during the period under review as none was submitted to me for audit examination contrary to FM 39.3 and FM 19.13 - 26.

RESPONSE

No response from the management

RECOMMENDATION

The schedule officers shall be warned against negligence of duty or sanction appropriately.

2. INTERNAL AUDIT UNIT

The effectiveness of internal audit operations during the year under review was not encouraging due to deliberate neglect of the unit by the management and violation of the extent regulations contrary to FM 40.10.

The Internal Audit unit of the Local Government Council did not designed any Audit programmed to work with and that Internal Auditors report which is supposed to be at least four times to the Hon. Chairman during accounting period was not seen and at the same time the council audit correspondence

register was not maintained which is severe contradiction of Financial Memoranda Chapter 40.

RESPONSE

No response from the management

RECOMMENDATION

The Council Internal Auditor should be alive to his statutory responsibility, so also the management or risked been sanctioned appropriately.

3. UNAUTHORISED PAYMENT VOUCHERS

Payment vouchers amounted to ₦7,584,191.06 was observed to have been paid to various individuals for various council purposes without passing through the officer controlling the vote (OCV). Details these vouchers were attached to the main report sent to the Council as appendix "D".

4. OUTSTANDING PAYMENT VOUCHERS

Posting of paid payment vouchers into the cashbook revealed that vouchers valued at ₦14,885,223.78 were not prepared and/or presented to me for audit inspection despite repeated requests. Details were attached to the main report sent to the Council as appendix "A".

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to present those vouchers or be held responsible to refund the amount involved.

5. UNDOCUMENTED PAYMENT VOUCHERS

Audit examination of the available reports revealed that payment vouchers No. 54/3/2024 paid to S.B.S.F Nig. Ltd amounting ₦27,619,047.61 for the purchase and distribution of rice in Dandi Local Government Area. Although, His Excellency the Executive Government of Kebbi State had approved the expenditure but further scrutiny disclosed that, necessary supporting documents were not attached as enshrined in Chapter 14 of the Financial Memoranda.

REVENUE RECORDS

It is disheartening to note that throughout the period covered by my report, no effort was made by Dandi Local Government to maintain any revenue records. The Director Finance and Hon. Chairman should inform my office in details why revenue generation and collection was neglected by Dandi Local Government Council.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

**DANKO/WASAGU LOCAL GOVERNMENT
COUNCIL**



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Danko/Wasagui Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Danko/Wasagu Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE EXECUTIVE CHAIRMAN
DANKO WASAGU LOCAL GOVERNMENT

Secretariat Complex Ribah,
Danko Wasagu Local Government, Kebbi State

Our Ref:..... Your Ref:..... Date: 19th June, 2025

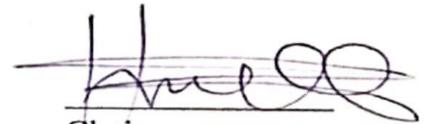
DANKO WASAGU LOCAL GOVERNMENT
STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of the Financial Statement, the information contains and their compliance with finance control and management Act 1958 as amended.

In our opinion, the financial statements fairly reflect the financial position of the Danko Wasagu Local Government as at 31st December, 2024 and its operation for the year ended on that date.


Treasurer

19/06/2025
Date


Chairman

19/06/2025
Date

All correspondence shall be addressed to the office of the Executive Chairman



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Danko/Wasagu Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirements and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) show "true and fair" view of the state of affairs of the Danko/Wasagu Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

CASHFLOW STATEMENT FOR THE YEAR
ENDED 31ST DECEMBER 2024

ANNUAL BUDGET 2024		NOTES	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
	CashFlows from Operating Activities:			
	Receipts:			
1,579,152,667.24	AAC	1	2,630,292,248.30	1,579,152,667.24
135,137,600.64	Value Added Tax Allocation	1	3,606,378,931.72	1,315,137,600.64
XX	Sub-total - Statutory Allocation		6,316,671,180.02	2,894,290,267.88
200,000,000.00	Direct Taxes	2	23,771,561.00	12,000,050.23
1,420,000.00	Licences	2	4,000,000.00	1,800,000.00
2,000,000.00	Mining Rents:	2	6,771,561.00	1,700,000.00
4,200,000.00	Royalties	2	XX	XX
14,600,000.00	Fees:	2	3,500,000.00	1,800,000.00
XX	Fines	2	4,500,000.00	1,700,000.00
XX	Sales	2	XX	XX
XX	Earnings .	2	XX	XX
XX	Sales/Rent of Government Buildings	2	XX	XX
XX	Sale/Rent on Lands and Others:	2	XX	XX
XX	Repayments-General:	2	XX	XX
50,000,000.00	Investment Income	2	520,230.00	580,160.00
XX	Interest Earned	2	XX	XX
XX	Re-imbusement	2	5,000,000.00	5,220,050.23
XX	Sub-total - Independent Revenue		48,063,352.00	12,580,210.23

0.00	Other Revenue Sources of the Government	3	XX	XX
0.00	Total Receipts		6,364,734,532.02	2,906,770,478.11
	Payments:			
729,147,269.00	Personnel Costs (Including Salaries on CRF Charges)	4	1,006,067,220.97	780,854,191.33
1,345,286,384.00	Federal/ States/ LGC Govt Contribution to Pension:	5	334,857,056.58	536,306,987.34
36,000,000.00	Overhead Charges:	6	45,000,000.00	36,000,000.00
XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	XX	
1,235,154,669.00	Subvention to Parastatals:	8	1,253,915,966.90	111,164,133.95
XX	Other Operating Activities		XX	
789,000,000.00	Other Transfers		829,771,560.70	467,645,665.71
0.00	Total Payments		3,469,611,805.15	1,895,970,978.30
0.00	Net Cash Flow from Operating Activities		2,895,122,696.87	1,010,799,499.81
	CashFlows from Investment Activities:			
610,000,000.00	Capital Expenditure: Administrative Sector:	11	90,000,000.00	150,767,912.11
2,250,000,000.00	Capital Expenditure: Economic Sector:	11	2,094,501,447	444,190,477.00
XX	Capital Expenditure: Law and Justice:	11	XX	XX
XX	Capital Expenditure: Regional Development	11	XX	XX
405,000,000.00	Capital expenditure: Social Service Sector:	11	352,581,056.58	723,806,987.34
XX	Capital Expenditure: Funded from Aid and Grants:	10	XX	XX

0.00	Net Cash Flow from Investment Activities:		2,537,082,503.51	1,017,211,754.05
	CashFlows from Financing Activities:			
XX	Proceeds from Aid and Grants	10	XX	XX
XX	Proceeds from External Loan .	19	XX	XX
XX	Proceeds from Internal Loans: FGN/Treasury Bonds	20	XX	XX
XX	Proceeds from Internal Loan: NTBs etc	21	XX	XX
XX	Proceeds from Development of Nat. Resources	23	XX	XX
XX	Proceeds of Loans from Other Funds	24	XX	XX
XX	Repayment of External Loans (Including Servicing)	19	XX	XX
XX	Repayment of FGN/Treasury Bonds	20	XX	XX
XX	Repayment of Internal Loan-NTBs	21	XX	XX
XX	Repayment of Loans from Development of Nat. Resources	23	XX	XX
XX	Repayment of Loans from Other Funds	24	XX	XX
0.00	Net Cash Flow from Financing Activities:		0.00	0.00
XX	Movement in Other Cash Equivalent Accounts		XX	XX
XX	Increase / Decrease in Investments		XX	XX
XX	Net (Increase)/Decrease in Other Cash Equivalents:		XX	XX
0.00	Total Cashflow from other Cash equivalent Accounts		0.00	0.00
XX	Net Cash for the year		358,040,193.36	-6,412,052.42
701,000,000.00	Cash & Its Equivalent as at 1st January , 2024		240.042.63	6,652,095.05
353,280,235.99	Cash & Its Equivalent as at 31st December, 2024		353,280,235.99	240,042.63

STATEMENT NO. 2
GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER

ASSETS:-	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
		#	#
<u>Liquid Assets:-</u>			
Cash Held by AGF:			
CRF Bank Balance (CBN/CRF Bank) :		353,280,235.99	240,042.63
Pension Account (CBN/ Bank):		XX	XX
Other Bank of the Treasury		XX	XX
Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	XX	XX
Cash Balances with Federal Pay Offices/ Sub-Treasury	13	XX	XX
Cash Held by Ministries, Department & Agencies:-	14	XX	XX
TOTAL LIQUID ASSETS		353,280,235.99	0.00
<u>Investments and Other Cash Assets:</u>			
Federal/ State/ Local Government Investments	15	50,000,000.00	50,000,000.00
Imprests:-	16	XX	XX
Advances:-	17	XX	XX
Revolving Loans Granted:-	18	XX	XX
Intangible Assets		XX	XX
TOTAL INVESTMENTS AND OTHER CASH ASSETS		50,000,000.00	50,000,000.00
TOTAL ASSETS		403,280,235.99	50,240,042.63
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		46,540,000.00	50,240,042.00
Capital Development Fund:		356,740,235.99	XX
Trust & Other Public Funds:		XX	XX
Police Reward Fund		XX	XX
TOTAL PUBLIC FUNDS		403,240,235.99	0.00
EXTERNAL AND INTERNAL LOANS			

External Loans: FGN/States/ LGC	19	XX	XX
FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX
Nigerian Treasury Bills (NTB)	21	XX	XX
Development Loan Stock	22	XX	XX
Other Internal Loans (Promissory Notes)	23	XX	XX
Internal Loans from Other Funds	24	XX	XX
TOTAL EXTERNAL AND INTERNAL LOANS		0.00	0.00
OTHER LIABILITIES			
Deposits:-	25	XX	XX
TOTAL LIABILITIES		403,280,235.99	50,240,042.00

The Accompanying Notes form part of these Statements

Name and Signature of

.....

Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTES	ACTUAL YEAR 20XX	FINAL BUDGET 20XX	INITIAL/ORI GINAL BUDGET 20XX	SUPPLEME NTARY BUDGET 20XX	VARIANC E ON FINAL BUDGET
			#	#	#	#	#
	ADD: REVENUE						
1,371,175,588.00	Statutory Allocations: FAAC	1	2,630,292,248.30	3,001,642,345.00	XX	XX	12.37%
1,117,141,003.00	Value Added Tax Allocation	1	3,606,378,931.72	1,854,074,665.00	XX	XX	94.51%
XX	Sub-total - Statutory Allocation		6,316,671,180.02	4,865,717,000.00	XX	XX	XX
200,700,000.00	Direct Taxes	2	23,771,561.00	12,000,050.23	XX	XX	0.01%
14,600,000.00	Licences	2	4,000,000.00	XX	XX	XX	XX
XX	Mining Rents:	2	6,771,561.00	XX	XX	XX	XX
XX	Royalties	2	XX	XX	XX	XX	XX
XX	Fees:	2	3,500,000.00	XX	XX	XX	XX
XX	Fines	2	4,500,000.00	XX	XX	XX	XX
XX	Sales	2	XX	XX	XX	XX	XX
XX	Earnings .	2	XX	XX	XX	XX	XX
XX	Sales/Rent of Government Buildings	2	XX	XX	XX	XX	XX
XX	Sale/Rent on Lands and Others:	2	XX	XX	XX	XX	XX

XX	Repayments-General:	2	XX	XX	XX	XX	XX
XX	Investment Income	2	520,230.00	480,160.00	XX	XX	8.35%
XX	Interest Earned	2	XX	XX	XX	XX	XX
XX	Re-imbursement	2	5,000,000.00	XX	XX	XX	XX
200,700,000.00	Sub-total - Independent Revenue		48,063,352.00	12,480,210.23	XX	XX	XX
0.00	Other Revenue Sources of the Government	3	XX	XX	XX	XX	XX
311,000,000.00	TOTAL REVENUE:		6,364,735,532.02	2,906,770,478.11	0.00	0.00	0.00%
	LESS: EXPENDITURE						
1,579,152,667.24	Personnel Costs (Including Salaries on CRF Charges)	4	1,006,067,220.97	780,854,191.33	XX	XX	0.04%
XX	Federal/ States/ LGC Govt Contribution to Pension:	5	334,857,056.58	536,306,987.34	XX	XX	0.51%
36,000,000.00	Overhead Charges:	6	45,000,000.00	36,000,000.00	XX	XX	3.30%
XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	829,771,560.70	467,645,665.71	XX	XX	0.24%
1,234,154,669.00	Subvention to Parastatals:	8	1,253,915,966.90	111,164,133.95	XX	XX	1.07%
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
XX	Repayments: Exernal Loan: FGN/States/LGC	19	XX	XX	XX	XX	XX

XX	Repayments: FGN/States/LGC & Treasury Bonds	20	XX	XX	XX	XX	XX
XX	Repayments: Nigeria Treasury Bills (NTB)	21	XX	XX	XX	XX	XX
XX	Repayments: Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Repayments: Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Repayments: Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
3,355,325,816.00	TOTAL EXPENDITURE:		3,469,611,805.15	1,895,970,978.30	0.00	0.00	0.00%
XX	OPERATING BALANCE:		2,895,122,726.87	XX	XX	XX	XX
	APPROPRIATIONS/TRANSFERS :		XX	XX	XX	XX	XX
XX	Transfer to Capital Development Fund:		2,887,336,652.07	XX	XX	XX	XX
XX	Closing Balance:		7,786,074.80				

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTES	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIAL/ ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
#	ADD: REVENUE		EXPENDITURE	BUDGET 20M	BUDGET	BUDGET 20XX	ON TOTAL'
XX	Transfer from Consolidated Revenue Fund:	9	2,887,336,652.07	XX	XX	XX	XX
XX	Aid and Grants	10	XX	XX	XX	XX	XX
XX	External Loans: FGN/States/ LGC	19	XX	XX	XX	XX	XX
XX	FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX	XX	XX	XX
XX	Nigerian Treasury Bills NTB	21	XX	XX	XX	XX	XX
XX	Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
XX	TOTAL REVENUE AVAILIABLE:		2,887,336,652.07	4,638,404,644.0	XX	XX	0.62%

				0			
XX	LESS: CAPITAL EXPENDITURE		XX	XX	XX	XX	XX
XX	Capital expenditure: Administrative Sector:	11	90,000,000.00	260,000,000.00	XX	XX	0.34%
XX	Capital expenditure: Economic Sector:	11	2,094,501,446.93	970,000,000.00	XX	XX	0.50%
XX	Capital expenditure: Law and Justice	11	XX	XX	XX	XX	XX
XX	Capital expenditure: Regional Development	11	XX	XX	XX	XX	XX
XX	Capital expenditure: Social Service Sector:	11	352,581,056.58	405,000,000.00	XX	XX	0.87%
XX	Capital expenditure: Funded from Aid and Grants	10	XX	XX	XX	XX	XX
XX	TOTAL CAPITAL EXPENDITURE:		2,537,082,503.51	XX	XX	XX	XX
XX	Intangible Assets		XX	XX	XX	XX	XX
XX	CLOSING BALANCE:		350,254,148.56	XX	XX	XX	XX

GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

<i>NOTE</i>	<i>Details</i>					
		<i>Ref. Note</i>	<i>Amount</i>	<i>Amount</i>		<i>Remarks</i>
1	A- Share of Statutory Allocation from FAAC		#	#		
	Net Share of Statutory Allocation from FAAC	A				
	Add: Deduction at source for Loan Repayment	B				
	Share of Statutory Allocation - Other Agencies	C				
	Share of Federal Accounts Allocation- Excess Crude Oil	D				
	Total (GROSS) FAAC Allocation to FGN/SG/LG					
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E				
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1		2,168,300.00	20,400,000.00	0.10%	
	MDA 2		620,100.00		0.30%	
	MDA 3					
	Etc					
	Total - Direct Taxes		2,788,400.00			

	Licences					
	MDA 1		733,150.00	1,420,000.00	0.16%	
	MDA 2					
	MDA 3		612,220.00		0.30%	
	Etc					
	Total Licences		1,345,370.00			
	Mining Rents		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Mining Rents		XX	XX	XX	
	Royalties		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Royalties		XX	XX	XX	
	Fees		XX	XX	XX	
	MDA 1		4,800,580.00	14,600,000.00	0.32%	
	MDA 2		1,960,300.00	XX	0.13%	
	MDA 3		611,220.00	XX	0.40%	
	Etc		XX	XX	XX	
	Total Fees		7,372,100.00	XX	XX	

	Fines		XX	XX	XX	
	MDA 1		3,331,815.00	XX	1.06%	
	MDA 2		720,860.00	XX	0.23%	
	MDA 3		960,120.00	XX	0.30%	
	Etc		XX	XX	XX	
	Total Fines		5,012,795.00	3,125,000.00	XX	
	Sales		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Sales		XX	XX	XX	
	Earnings		XX	XX	XX	
	MDA 1		3,510,650.00	20,000,000.00	0.17%	
	MDA 2		1,960,320.00	XX	0.09%	
	MDA 3		1,381,960.00	XX	0.06%	
	Etc		399,966.00	XX	0.02%	
	Total Earnings		7,252,896.00	XX	XX	
	Sales/Rent of Government Buildings		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Sales/Rent of Government Buildings		XX	XX	XX	

	Sale/Rent on Lands and Others:		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Sale/Rent on Lands and Others		XX	XX	XX	
	Repayments		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Repayments		XX	XX	XX	
	Investment Income		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Investment Income		XX	XX	XX	
	Interest Earned		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Interest Earned		XX	XX	XX	

	Re-imburement		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Re-imburement		XX	XX	XX	
3	Other Revenue Sources of the Government:		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c.		XX	XX	XX	
	Total Other Revenue Sources		XX	XX	XX	
4	A - Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		XX	XX	XX	CRF Charges in Note 3
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Personnel Cost		XX	XX	XX	
	B- Salaries directly charged to CRF (included in Note 44 above):					

	List of Parastatals and Agencies:		XX			
	Judges of Supreme Court of Nigeria		XX			
	Judges of Court of Agencies		XX			
	Other Judges of Court in Nigeria		XX			
	Auditor - General for Federation		XX			
	Auditor - General for State		XX			
	Auditor - General for Local Government		XX			
	INEC Chairman and Commissioners		XX			
	e.t.c.		XX			
	Total		XX			
5	Employers Contribution to Pension according to Sector		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Employers Contribution to Pension		XX	XX	XX	
6	Overhead Costs		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice		XX	XX	XX	

	Sector					
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Overhead Cost		XX	XX	XX	
7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Variance	
	Pension and Gratuity –Civilian		XX	XX	XX	
	Pension and Gratuity –Milita		XX	XX	XX	
	Pension and Gratuity –Police		XX	XX	XX	
	Pension and Gratuity –CIPPO		XX	XX	XX	
	Pension and Gratuity -National/ State Assembly		XX	XX	XX	
	Pension and Gratuity –Judicia		XX	XX	XX	
	Pension and Gratuity - (SSS & Nig. Intelligence Agencies)		XX	XX	XX	
	Pension and Gratui –Universities		XX	XX	XX	
	Pension and Gratuity –Parastatals and Railways Pension		XX	XX	XX	
	SERVICE WIDE VOTES		XX	XX	XX	
	Total Consolidated Revenue Fund Charges		XX	XX	XX	
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	

	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Subventions to Parastatals		XX	XX	XX	
9	Transfer to Capital Development Fund (According to Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Transfer to Capital Development Fund		XX	XX	XX	
10	Details of Aid & Grants Received		Actual	Total Budget	Variance	
	Bilateral		XX	XX	XX	
	Multi Lateral		XX	XX	XX	
	ETC		XX	XX	XX	
	Total Details of Aid & Grants Received		XX	XX	XX	
11	A- Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget		
	List of MDA: Administrative Sector		Actual	Total Budget	Variance	Include Parastatals Capital Exp. in Note 11.B
	List of MDA: Economic Sector		XX	XX	XX	

	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Details of Capital Expenditures		XX	XX	XX	
	B - Details of Capital Expenditures of Parastatals (Included in 11A above)		Actual	Total Budget	Variance	Include Parastatals Capital Exp. in Note 11.A
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Details of Capital Expenditures of Parastatals		XX	XX	XX	

12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 20XX-2	Amount 20XX-1
	List all the Other Funds Cash Book Balances		XX	XX
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES / SUB-TREASURY OFFICES		Amount 20XX-2	Amount 20XX-1
	List all the FPO/Sub-Treasuries Cash Book Balances			

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX
	Total Details of Cash Book Balances		XX	XX
15	INVESTMENTS		Amount 20XX-2	Amount 20XX-1
	Investments in Quoted Com anise		XX	XX
	Investments in unQuoted Com anise		XX	XX
	Loans to Government Companies		XX	XX
	Loans to Other Government		XX	XX
	Total Investments		XX	XX
16	LIST OF OUTSTANDING IMPRESTS		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX

	Total Outstanding Imprests		XX	XX
17	LIST OF OUTSTANDING ADVANCES		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX
	Total Outstanding Advances		XX	XX

26	CONTINGENT LIABILITES AS AT YEAR END		Amount 20XX-2	Amount 20XX-1		
	E.G.					List All the Contigent Liabilities
	Pension and Gratuity Due		XX	XX		
	Outstanding Contractors Liabilities (According to MDA)		XX	XX		
	Pendin Litigations (According to MDA)		XX	XX		
	Guarantees (According to MDA)		XX	XX		
	Others		XX	XX		
	Total Contigent Liabilities		XX	XX		

**RE: AUDIT INSPECTION REPORT IN RESPECT OF DANKO WASAGU
LOCAL GOVERNMENT COUNCIL'S MAIN, SALARY AND REVENUE
ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST
DECEMBER, 2024**

**1. STATE OF ACCOUNT RECORDS AS AT 31ST DECEMBER 2024
MAIN ACCOUNT**

a.. CASH BOOK:-

During the period under review it has been observed that the council cash book was not correctly maintained.

b. STORES RECORDS:-

Audit inspection of council's store showed noncompliance with the F.M 34:10, there was no proper supervision of store and this is evidence by non-maintenance of appropriate store record contrary to F.M 34:14.

c. PAYMENT VOUCHER WITHOUT SRV AND SIV:-

Payment voucher number 8/7/2024 paid to Maniru Muhammad N. for the supply of materials amounting to ₦9,127,233.32 without attaching SRV and SIV to confirm the supplies.

d. BANK RECONCILIATION STATEMENT:-

This is important aspect of book keeping process that ensures agreement between cash book and balance at bank, must be balanced at least on monthly basis. But to our dismay non was done, which is contrary to F.M 19.23.

15. DVEA, ABSTRACT BOOKS AND CONTRATCT REGISTER:-

These treasury books of accounts equally not maintained, contrary to financial memoranda provision 18.21, 22 and 23.

RESPONSE

The management responded that all the records have now been updated.

RECOMMENDATION

The management still failed to present the said records up to the time of writing this report. Therefore, the management shall be warned against negligence of duty and also account for the amount in question.

2a. OUTSTANDING PAYMENT VOUCHERS (OTHER CHARGES):

Examination of treasury records at my disposal shows that payment vouchers worth ₦34,889,947.84 were not made available to me during audit inspection, contrary to F.M 14.29. Details were attached to the main report sent to the Council as appendix "B".

2b. OUTSTANDING PAYMENT VOUCHERS (SALARY):-

Similarly, salary payment vouchers worth ₦6,477,330.08 were also not made available, contrary to F.M 14.29.

RESPONSE

The management responded that the payment vouchers have now been traced.

RECOMMENDATION

Still the said traced vouchers have not been made available for audit examination. Therefore, they shall be held responsible to account for the amount involved and the schedule officer shall surcharge in accordance with FM 39.3(b).

3. PAYMENTS WITHOUT INTERNAL AUDITOR'S ENDORSEMENT:-

Examination of accounting records available revealed that payment vouchers worth ₦37,608,939.78 were raised and paid without prior endorsement by

the Internal Auditor, contrary to F.M 14.10 and chapter 40. Details were attached to the main report sent to the Council as appendix "C".

RESPONSE

The management responded that the vouchers have now been endorsed by the Internal Auditor

RECOMMENDATION

The management shall be warned against abuse of provisions of the Financial Memoranda.

4. UNAUTHORISED PAYMENT VOUCHERS:-

Examination of various accounting records revealed that payment vouchers worth ₦8,593,402.20 were paid without authorization from the officers controlling vote, contrary to F.M 13.12. details were attached to the main report sent to the Council as appendix "D".

RESPONSE

The management responded by attributing failure to the incessant attacks by the bandit, which hindered the officers from attending office.

RECOMMENDATION

It is ridiculous that other council's businesses were conducted including withdrawal but endorsement became an issue. We vehemently rejected this response.

The management shall be made to unequivocally explain the reason for violating the above FM provision or be sanctioned accordingly.

5. UNDOCUMENTED PAYMENT VOUCHERS:-

Examination records made available to me revealed that payment vouchers to the tune of ₦56,234,591.29 were paid without attaching necessary or

essential supporting documents. Details were attached to the main report sent to the Council as appendix "E".

RESPONSE

The management responded that the vouchers have now been updated.

RECOMMENDATION

The said updated vouchers are yet to be presented for audit examination. Therefore, the management shall either present them or account for the amount involved the officer who authorized the payment shall be surcharge in accordance with FM 39.3(a)(6).

6. OVERHEAD COST:-

Examination revealed that your Local Government Council received the sum of ~~N~~48,000,000.00 per annum, as overhead cost. It was further noted that only ~~N~~44,800,000.00 appeared to have been expended leaving the sum of ~~N~~3,200,000.00 unaccounted for. Details were attached to the main report sent to the Council as appendix "F".

RESPONSE

The management responded that the balance was amounts used in maintaining generator, which was not recorded but now updated.

RECOMMENDATION

It is surprising, the Council that was terrorized by the bandits (as earlier alleged), have incurred expenditure on generator!

The management shall be made to account for the amount or be sanctioned accordingly.

REVENUE

Despite posting N48,063,352.00 (in the Statement of Income and Expenditure) as amount generated from independent revenue sources. Audit examination of revenue records revealed that only the sum of ~~N~~650,000.00 was recorded as revenue from January to December 2024.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

FAKAI LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Fakai Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Fakai Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



KEBBI STATE OF NIGERIA
OFFICE OF THE EXECUTIVE CHAIRMAN
FAKAI LOCAL GOVERNMENT COUNCIL

All correspondences be
addressed to the Hon. Chairman

19/06/2025

Ref. No: _____

Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Fakai Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Fakai Local Government Council**.

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Fakai Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Fakai Local Government Council

Signature: _____
Date: 19-06-2025

TREASURER
Fakai Local Government Council

Signature: _____
Date: 19-06-25



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Fakai Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirements and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) show a "true and fair" view of the state of affairs of the Fakai Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED
31 DECEMBER, 2024

Budgeted 2024	Description	Note	Actual 2024	Previous Year 2023
	Cash flow from operating activities			
	RECEIPTS			
2,134,835,543	Statutory Allocation	1	1,844,078,355.24	2,068,379,655.79
1,519,643,457	Value Added Tax Allocation	1	1,901,676,060.49	986,407,786.84
3,654,479,000	Sub-Total Statutory Allocation		3,745,754,415.73	3,054,787,442.63
10,000,000	Direct Taxes	2	15,256,246.10	20,000,000
15,000,000	Licence Fees & Rate	2	11,625,964.15	16,000,000
5,000,000	Earning from commercial undertaking	2	21,656,116.15	15,000,000
2,000,000	Sale/Rent on government property	2	16,256,000.45	5,000,000.00
32,000,000	Sub Total Independent Revenue		64,794,326.85	50,000,000.00
30,879,594	Other Revenue Source of Fakai Local Government Share of State IGR	3	Nil	-
3,717,358,594	Total Receipt		3,810,548,742.58	3,104,787,422.63
	PAYMENTS			
650,000,000	Personal Cost	4	612,357,594.97	493,078,082.02
200,000,000	Contribution to pension	5	174,860,164.27	120,522,249.41
209,000,000	Over Head Cost	6	45,000,000	36,000,000
906,858,417	Sub Vention to Parastatals	8	1,027,523,531.53	829,869,168.65
1,965,858,417	Total Payments		1,859,741,290.77	1,479,469,500.08
1,751,500,177	Net Cash Flow From Operating Activities		1,950,807,451.81	1,625,317,943

	CASH FLOW FROM INVESTING ACTIVITIES			
665,000,000	Administrative Sector	11	379,220,372.52	505,504,543.89
1,627,697,721	Economic sector		822,142,857.14	600,000,000
507,000,000	Social Sector		250,000,000	200,000,000
540,000,000	Regional Sector		250,000,000	200,000,000
3,339,697,721	Net Cash Flow from investing activities		1,701,363,229.66	1,505,504,543.89
	Cash Flow From Financial Activities			
	Proceed from Aids & Grants	10	-	-
	Proceed from External Loan	19	-	-
	Proceed from Internal Loan	20	-	-
	Proceed from Internal Loan NTB	21	-	-
	Proceed from Dev. of Natural Resources	23	-	-
	Proceed from Loan from other Financial Inst.	24	-	-
	Repayment of External Loan	19	-	-
	Repayment of FGN/Transport	20	-	-
	Repayment of Internal Loan	21	-	-
	Repayment of Loan from Dev. of Nat. Resources	23	-	-
	Repayment of Loan from other fund	24	-	-
	NET CASH FLOW FROM FINANCIAL ACTIVITIES		NIL	NIL
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	Increase and Decreased in Investment		NIL	-22,142,857.14
	Net Increase/Decrease in other cash equivalent		NIL	119,813,398.66

	Total Cash Flow From other cash equivalent account		249,444,222.15	97,670,541.52
	Net cash for the year		249,444,222.15	97,670,541.52
	Cash and its equivalent at 1/1/2024		104,364,637.27	6,694,095.75
	Cash and its equivalent as at 31/12/2024		353,808,859.42	104,364,637.27

STATEMENT NO. 2
FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED
31 DECEMBER, 2024

Description	Note	Current Year 2024	Previous Year 2023
ASSETS			
LIQUID ASSETS			
Cash and Bank Balances		353,808,859.42	104,364,637.27
Pension Account (CBN)		-	-
Other Bank of Treasury		-	-
Cash Balance with Kebbi State Joint Account	12	-	1,175,396,804.67
Cash balances with Federal Pay Office/Sub-Treasury	13	-	-
Cash Head with Ministries/Dept. & Agencies	14	-	-
TOTAL LIQUIDITY ASSETS		353,808,859.42	1,279,761,441.94
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	22,142,857.14	22,142,857.14
Imprest	16	-	-
Advances	17	-	-
Revolving Loan Granted	18	-	-
Intangible Assets	-	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		22,142,857.14	22,142,857.14
TOTAL ASSETS		375,951,716.56	1,301,904,299.08
LIABILITIES			

PUBLIC FUNDS			
Consolidated Revenue Fund		200,000,000	-
Capital Development Fund		175,951,716.56	104,364,657.27
Trust and other Public Fund		-	1,175,396,804.67
Police Reward Fund		-	-
Total Public Fund		375,951,716.56	1,279,761,441.95
EXTERNAL AND INTERNAL LOANS			
External Loan L.G.C	19	-	-
LGC Bonds & Treasury Bonds	20	-	-
Nigerian Treasury Bills	21	-	-
Development Loan Stock	22	-	-
Other Internal Loan	23	-	-
Internal Loan From other Funds	24	-	-
TOTAL EXTRNAL/INTERNA LOANS		NIL	NIL
OTHER LIABILITIES DEPOSITS	25	-	22,142,857.14
TOTAL LIABILITIES		375,951,716.56	1,301,904,299.08

STATEMENT NO. 3
FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE
YEAR ENDED 31 DECEMBER, 2024

Previous Year 2023	Description	Note	Actual 2024	Budgeted 2024	Variance in %
2,068,379,655.79	Statutory allocation	1	1,884,078,355.24	2,134,835,543	12%
986,407,786.84	Value Added Tax	1	1,901,676,060.49	1,519,643,479	-25%
3,054,787,442.63	Sub-Total Statutory Allocation		3,745,754,415.73	3,654,479,000	
20,000,000	Direct Taxes	2	15,256,246.10	10,000,000	53%
10,000,000	License Fees & Rate	2	11,625,964.15	15,000,000	-22%
15,000,000	Earnings	2	21,656,116.15	5,000,000	333%
5,000,000.00	Sales/Rent on Gov't properties	2	16,256,000.45	2,000,000	713%
	Other Revenue Sources of Fakai Local Gov't; 10% share of State IGR	3	Nil	30,879,594	Nil
3,104,787,422.63	Total Revenue		3,810,548,742.58	3,717,358,595	
	Less Expenditure				
493,078,082.02	Personnel Cost	4	612,357,594.97	650,000,000	6%
120,522,249.41	Contribution To Pension	5	174,860,164.27	200,000,000	13%
36,000,000	Overhead Cost	6	45,000,000	209,000,000	10%
829,869,168.65	Subvention to Parastatals	8	1,027,523,531.53	906,858,417	7%
1,479,469,500.08	Total		1,859,741,290.77	1,965,858,417	

	Expenditure				
1,625,317,942.55	Operating Balance		1,950,807,451.81	1,715,500,177	-14%
	Appropriation/ Transfer				
1,625,317,942.55	Transfer to Capital Development Fund		1,750,807,451.81	1,715,500,177	2%
	Closing Balance		200,000,000		

STATEMENT NO. 4
FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
31 DECEMBER, 2024

2023	Description	Note	Actual Capital Expenditure 2024	Budgeted 2024	Variable in %
1,625,317,942.55	Transfer from consolidated revenue fund	9	1,750,807,451.81	1,715,500,177	-2%
1,625,317,942.55	Total revenue Available		1,574,855,735.25	1,717,358,594	8%
	Less Capital Expenditure				
420,953,305.28	Capital Expenditure Administrative Sector	11	274,855,735.25	665,000,000	59%
700,000,000	Capital Expenditure Economic Sector	11	800,000,000	1,627,697,721	51%
200,000,000	Capital Expenditure Regional Sector		250,000,000	507,000,000	51%
200,000,000	Capital Expenditure Social Service Sector	11	250,000,000	540,000,000	54%
1,520,953,305.28	Total Capital Expenditure		1,574,855,735.25	3,339,687,721	
104,364,637.27	Closing Balance		175,951,716.56		

FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31 DECEMBER, 2024

NOTE	DETAILS	REF. NOTE	AMOUNT N	AMOUNT N	REMARKS
1	A SHARE OF STATUTORY ALLOCATION FROM FACC NET SHARE OF STATUTORY FROM FAAC ADD: DEDUCTION OF SOURCE FOR LOAN REPAYMENT SHARE OF STATUTORY ALLOCATION: OTHER AGENCIES SHARE OF FEDERATION ACCOUNT: EXCESS CRUDE OIL	A B C D	583,154,322.59 -	584,154,332.59 1,247,277,594.30 13,646,428.35	
	TOTAL (GROSS) FAAC ALLOCATION TO FAKAI LOCAL GOVERNMENT COUNCIL			1,844,078,355.24	
	(B) VALUE ADDED TAX				
	SHARE OF VALUE ADDED TAX (VAT)	E		1,901,676,060.49	
	TOTAL			3,745,754,415.73	

FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE – NIGERIA

INTERNALLY GENERATED REVENUE	ACTUAL	BUDGETED	VARIANCE
INDEPENDENT REVENUE			
MDA1 DIRECT TAXES	-	-	-
MDA2	-	-	-
MDA3	-	-	-
FAKAI LOCAL GOVERNMENT COUNCIL	15,256,246.10	10,000,000.00	5,256,246.10
TOTAL DIRECT TAXES	15,256,246.10	10,000,000.00	5,256,246.10
LICENCE			
MDA1	-	-	-
MDA2	-	-	-
MDA3	-	-	-
FAKAI LOCAL GOVERNMENT COUNCIL	11,625,116.15	5,000,000.00	6,625,116.15
TOTAL LICENCE	11,625,116.15	5,000,000.00	6,625,116.15
EARNINGS			
MDA1	-	-	-
MDA2	-	-	-
MDA3	-	-	-
FAKAI LOCAL GOVERNMENT COUNCIL	21,656,116.15	5,000,000.00	16,656,116.16

TOTAL LICENCE	21,656,116.15	5,000,000.00	16,656,116.16
SALES AND RENT ON GOV'T BUILDING			
MDA1	-	-	-
MDA2	-	-	-
MDA3	-	-	-
FAKAI LOCAL GOVERNMENT COUNCIL	16,256,000.45	2,000,000.00	14,256,000.45
TOTAL SALES/RENTAGE OF GOV'T BUILDING	16,256,000.45	2,000,000.00	14,256,000.45
TOTAL PERSONNEL COST PAID AS SALARY FOR FAKAI LOCAL GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER 2024	612,357,594.97	650,000.00	-37,642,405.30
TOTAL PERSONNEL COST	612,357,594.97	650,000.00	-37,642,405.30
FAKAI LOCAL GOV'T CONTRIBUTION TO PENSION FOR THE YEAR ENDED 31ST DECEMBER 2024	174,860,164.27	200,000,000	-25,139,835.73
TOTAL CONTRIBUTION TO PENSION	174,860,164.27	200,000,000	-25,139,835.73
OVERHEAD COST PAID BY FAKAI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2024	45,000,000.00	50,000,000.00	-5,000,000.00
TOTAL OVERHEAD COST	45,000,000.00	50,000,000	-5,000,000.00
LIST OF SUBVENTION TO PARASTATALS			
1. FAKAI LGEA	380,374,276.17		
2. ZURU EMIRATE COUNCIL	40,656,280.36		

3. 0.55% JOINT ACCOUNT COMMITTEE FUND	30,505,771.68		
4. 0.85% LOCAL GOV'T. SERVICE COMMISSION	7,908,670.54		
5. 25% RURAL INFRASTRUCTURE	487,272,083.38		
6. JOINT ARMY/POLICE PATROL	3,600,000.00		
7. PRIMARY HEALTHCARE AGENCY	35,850,811.44		
8. LGEA COMMITTEE BASKET FUND	2,305,190.48		
9. SPECIAL ASSISTANCE	29,050,000.00		
10. ZAKAT COMMITTEE	4,800,000.00		
11. AREA DEVELOPMENT BOARD	3,035,190.48		
12. 0.25% SOCIAL SECURITY WELFARE	2,165,257.00		
13. MINE GUARD	NIL		
TOTAL LIST OF SUBVENTION TO PARASTATALS	1,027,531.53	1,100,000.00	-72,476,468.47
TRANSFER TO CAPITAL DEVELOPMENT FUND			
ADMINISTRATIVE SECTOR	274,855,735.25	665,000,000.00	-390,144,164.75
ECONOMIC SECTOR	800,000,000.00	1,627,697,721.00	-827,697,721.00
SOCIAL SECTOR	250,000,000.00	507,000,000.00	-257,000,000.00
REGIONAL SECTOR	250,000,000.00	540,000,000.00	-290,000,000.00
TOTAL	1,574,855,735.25	3,339,697,721.00	-1,764,841,885.75
TOTAL OF CAPITAL EXPENDITURE			
ADMINISTRATIVE SECTOR	379,220,372.52	665,000,000.00	-285,779,627.48
ECONOMIC SECTOR	800,000.00	1,627,697,721.00	-827,697,721.00

SOCIAL SECTOR	250,000,000.00	507,000,000.00	-257,000,000.00
REGIONAL SECTOR	250,000,000.00	540,000,000.00	-290,000,000.00
TOTAL	1,679,220,372.52	3,339,687,721.00	-1,660,473,348.48

CLOSING BOOK BALANCES OF OTHER FUNDS OF FAKAI LOCAL GOVERNMENT COUNCIL KEBBI STATE OF NIGERIA		353,808.859.42	104,364,637.27
INVESTMENT: QUATED INVESTMENT BUA CEMENT COMPANY PLC.		5,000,000	5,000,000
UNQUOTED INVESTMENT, KEBBI HOME SAVINGS AND LOANS		17,142,857.14	17,142,857.14
TOTAL INVESTMENT		22,142,857.14	22,142,857.14

FAKAI LOCAL GOVERNMENT COUNCIL

KEBBI STATE – NIGERIA

2023 FINANCIAL YEAR					2024 FINANCIAL YEAR			
DETAILS	FINAL BUDGET	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL EXPENDITURE	FINAL BUDGET	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL EXPENDITURE 2024
ADMINISTRATIVE SECTOR								
OFFICE OF THE CHAIRMAN								
CHAIRMAN	41,155,078.00	39,250,116.10	-	39,250,117.10	43,864,895.00	40,256,177.15	-	40,256,177.15
VICE CHAIRMAN	38,256,180.30	35,006,546.15	-	35,006,546.15	39,256,164.21	38,445,167.21	-	38,445,167.21
INTERNAL AUDITOR	1,779,072.15	1,779,072.15		1,779,072.15	2,000,000	1,586,250.11	-	1,586,250.11
SPECIAL ASSISTANT	-	-	-	-	32,000,000	29,050,000.00	-	29,050,000.00
COUNCIL	92,517,000	90,257,610	-	90,251,610	92,517,900	90,256,100.00	-	90,256,100.00
ADMINISTRATIVE AND GENERAL SERVICE	622,237,969	100,000,00	560,000,000	600,000,000	809,000,000	147,000,000	400,000,000	547,000,000
SECRETARY TO THE COUNCIL	10,368,592	9,500,250.11	-	9,500,250.11	12,368,592	10,400,150.77	-	10,400,150.77
ECONOMIC SOCIAL DEPARTMENT OF AGRIC AND NATURAL RESOURCES	1,171,476,707	42,052,600.10	600,000,000	642,052,600.10	1,673,174,428	45,476,250.15	800,000,000	845,476,251.15

RE: AUDIT INSPECTION REPORT IN RESPECT OF FAKAI LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. RECORDS MAINTENANCE

a. THE COUNCIL CASH BOOK

It quite worrisome to note that, the upkeep of this important book was not encouraging in that even monthly balances from January to December to obtain the end year balance could not be established, contrary to financial memoranda chapter 19.

b. DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNTS (DVEA):-

It is quiet noted with displeasure the way and manner this book of account was maintained during the period under review. The treasurer appeared not have attached the importance this book of account deserves; in line with the provision of F.M 13.13-13.15 (1-7).

c. STORE RECORDS/CONTRACT REGISTER/MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE AND DEPOSIT LEDGER

Similarly, these books of accounts have been neglected and abused for quiet long period of time. This makes preparation of annual financial statement more difficult.

RESPONSE

No response from the management

RECOMMENDATION

The Treasurer and the schedule officers should be alive with their responsibilities or face been surcharge in accordance with chapter 39.3(a & b) of the Financial Memoranda.

3. BANK RECONCILIATION STATEMENT

It is disheartening to note that, this Local Government failed to reconcile its bank transactions with cashbook as stipulated in FM 19.23-24.

RESPONSE

No response from the management

RECOMMENDATION

The Treasurer and the schedule officers shall be warned against this gross negligence of duty or face been surcharge in accordance with chapter 39.3(a & b) of the Financial Memoranda.

4. OUTSTANDING PAYMENT VOUCHERS

Scrutiny of treasury records at my disposal revealed that, payment vouchers worth ₦1,437,100.47 were not made available to me during the concluded audit inspection.

RESPONSE

No response from the management

RECOMMENDATION

The Treasurer shall be made to made available the vouchers in question or be held responsible to refund the amount involved.

5. UNAUTHORISED PAYMENT VOUCHERS

Payment vouchers worth ₦152,167,924.29 appeared to have been paid without the endorsement of Officers controlling vote contrary to provision of **F.M 14.8 and 14.9**

respectively. Details these vouchers were attached to the main report sent to the Council as Appendix "C".

6. UNDOCUMENTED PAYMENT

a. Payment vouchers worth ~~₱~~46,068,399.53 were paid without attaching relevant or essential accounting documents which appeared to be deliberate attempt to violate financial memoranda section 14.8(8). Details of these vouchers were attached to the main report sent to the Council.

b. In another development, payment vouchers nos. 19/10/2024 and 18/10/2024 were paid to the same contractor in the name of FRESH RUN LIMITED worth the sum of ~~₱~~20,880,950.38 and ~~₱~~11,032,476.19 for the purchase of relief material.

AUDIT OBSERVED

- a. Possible inflation of Contract.
- b. Job not executed.
- c. Non deduction of Withholding Tax.
- d. Possible diversion of supplied items.
- e. Diversion of funds

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present all necessary documents or refund the amounts in question; and the officer(s) who authorized the payments shall be surcharge in accordance with FM 39.3(a).

7. UNRECEIPTED PAYMENT VOUCHERS

Payment vouchers worth ₦2,649,912 were paid without acknowledgment, signatures or official receipts from payee. This contradicted the provisions of section 14.16-17 of the Financial Memoranda. Appendix "F" attached to main report sent to the Council gives details.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made account for the amount in question and/or refund the sum involved.

8. NON-REMITTANCE OF WITHHOLDING TAX AND VAT

Examination of available records at my disposal revealed that, the sum of ₦9,036,111.05 appeared to have been deducted from contract payments as withholding tax and ₦11,383,214.25 as VAT respectively; without evidence of remittance from the respective tax authorities.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall present official receipts from the tax authorities in respect of the above transactions or be held responsible for the refund of the amount and also be surcharged in accordance with FM 39.3(a)(13).

REVENUE

1. **HARAJI:**-Examination revealed that, due to frequent attack by banditry, the Local Government Council and State Government agree to give the tax payer within the Local Government a tax holiday until things are alright.
2. **COMMERCIAL UNDERTAKING (MARKET REVENUE):**- For the period under review nothing was posted or received as revenue from market.

Please comment.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

GWANDU LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Gwandu Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Gwandu Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

GWANDU LOCAL GOVERNMENT

P.M.B 156, GWANDU, KEBBI STATE



Our Ref: _____

Your Ref: _____

11/9/2025

STATEMENTS OF FINANCIAL RESPONSIBILITY

We accept responsibility of this financial statement, the information contained and their compliance with the finance control and management Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Gwandu Local Government as at 31st December 2024, and its operation for the year ended on the date.

A handwritten signature in black ink on a light-colored background.

11/9/2025

TREASURER

A handwritten signature in black ink, appearing to read 'M. A. M.', with a horizontal line drawn through it.

Chairman Sign

11/9/2025

CHAIRMAN



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Gwandu Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Gwandu Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

**GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ANNUAL BUDGET 2024	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,222,011,373	Statutory Allocation	1	1,915,931,169.56	1,791,627,636.42
1,588,872,823	Value Added Allocation	1	1,912,062,267.35	1,060,958,350.96
3,810,884,205	SUB TOTAL STATUTORY ALLOCATION		3,827,993,436.91	2,852,582,987.38
5,000,000	Direct Taxes	2	6,256,154.10	10,000,000
1,000,000	License	2	7,665,210.11	5,000,000.00
3,000,000	Earnings	2	4,256,144.16	10,000,000
4,000,000	Rent on Gov't Property	2	6,222,111.77	5,000,000
13,000,000	TOTAL INDEPENDENT REVENUE		24,399,620.14	30,000,000
30,699,371	Other revenue sources from State IGR		-	-
3,854,583,576	TOTAL RECEIPTS	3	3,852,393,057.05	2,882,585,987.38
	PAYMENT			
637,937,505	Personnel cost	4	701,727,586.75	626,843,535.62
400,000,000	Contribution to pension	5	338,799,347.46	344,129,926.03
50,000,000	Overhead cost	6	45,000,000.00	36,000,000
1,080,136,866	Subvention	8	941,860,026.43	738,194,314.09
2,168,074,371	TOTAL PAYMENTS		2,027,386,960.64	1,745,167,775.74
1,686,509,205	Net cash from operating Activities		1,825,006,096.41	1,137,418,211.64
	CASH FLOW FROM INVESTING ACTIVITIES			
555,982,915	Capital Expenditure Administrative Sector	11	346,706,269.22	120,170,005.52
1,497,168.119	Capital Expenditure Economic Sector		817,142,857.15	517,142,857.15
745,000,000	Capital Expenditure Social Sector		300,000,000.00	250,000,000
532,000,000	Capital Expenditure Regional Sector		300,000,000	250,000,000

3,330,151,034	Net cash flow from Investing Activities		1,763,849,126.37	1,137,312,862.67
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment			
	Net (Increase/Decrease in other cash equivalent		61,156,970.00	105,348.87
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		61,156,970.04	105,348.97
	Net Cash flow for the year		61,156,970.04	105,348.97
	Cash flow & its equivalent as at 1/1/2024		181,522.55	76,173.58
	Cash flow & its equivalent as at 31/12/2024		61,388,492.59	181,522.55

STATEMENT NO. 2

**GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		61,388,492.59	181,522.55
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	Nil	1,033,867,162.07
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		61,388,492.59	1,034,048,684.62
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investment	15	17,142,857.15	17,142,857.15
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH		17,142,857.15	17,142,857.15
TOTAL ASSETS		78,531,349.74	1,051,191,541.77
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		60,000,000.00	-
Capital Development fund		1,156,470.27	181,522.55
Trust and other pubic fund		17,374,379.42	1,033,867,162.07
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		78,531,349.74	1,034,048,684.62
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LOAN		NIL	NIL
OTHER LIABILITIES			
Deposit	25	NIL	17,142,857.15
TOTAL LIABILITIES		78,531,349.74	1,051,191,541.71

STATEMENT NO. 3

**GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,791,627,636.4 2	Statutory Allocation	1	1,915,931,169.5 6	2,222,011,373	14%
1,060,958,350.9 6	Value Added Allocation	1	1,912,062,269.3 5	1,585,872,823	-21%
2,852,585,987.3 8	Sub Total Statutory Allocation		3,827,993,436.9 1	3,810,884,205	
	INDEPENDENT REVENUE				
10,000,000.00	Direct Taxes	2	6,256,154.10	5,000,000.00	-25%
5,000,000	License	2	7,665,210.11	1,000,000.00	-6%
10,000,000	Earnings	2	4,256,144.16	3,000,000.00	-42%
5,000,000	Rent on Govt Property	2	6,222,111.77	4,000,000	-56%
30,000,000	TOTAL INDEPENDENT REVENUE		24,399,620.14	13,000,000	
-	Other revenue sources from State IGR.		NIL	30,699,371	
2,882,585,987.3 8	TOTAL REVENUE		3,852,393,057.0 5	3,854,583,576	
	LESS EXPENDITURE				
626,843,535.62	Personnel cost	4	701,727,586.75	637,937,565	-10%
344,129,926.03	Contribution to Pension	5	338,799,347.46	400,000,000	15%
36,000,000	Overhead Cost	6	45,000,000	50,000,000	10%
738,194,314.09	Subventions to Parastatals	8	941,860,026.43	1,080,136,866	13%
1,745,167,775.7 4	TOTAL EXPENDITURE		2,027,386,960.6 4	2,168,074,371	
1,137,418,211.6 4	Operating Balance		1,825,006,096.6 4	1,686,509,205	-8%
1,137,418,211.6 4	APPROPRIATION/TRANSFERS		1,765,006,096.6 4	1,686,509,205	-
-	Closing Balance		60,000,000	-	-

STATEMENT NO. 4

**GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,137,418,211.64	Transfer from consolidated revenue fund		1,765,006,096.64	1,686,509,205	-5%
1,137,418,211.64	Total Revenue available		1,765,006,096.64	1,686,509,205	-5%
	LESS CAPITAL EXPENDITURE				
137,236,689.09	Capital Expenditure: Administrative Sector		346,474,746.90	555,982,915	38%
517,142,857.15	Capital expenditure: Economic Sector		817,142,857.15	1,497,168,119	45%
300,000,000	Capital Expenditure: Social Sector		300,000,000	745,000,000	60%
200,000,000	Capital expenditure: Regional Sector		300,000,000	532,000,000	44%
1,154,379,546.24	TOTAL CAPITAL EXPENDITURE		1,763,849,126.37	3,330,151,034	
181,522.55	Closing Balance		1,156,970.27	-	

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	698,455,494.45		
	Add. Deduction from loan Repayment	B	-	698,455,494.45	
	Share of Statutory – other agencies	C	-	1,203,061,485.26	
	Share of Federal Account Allocation: Excess crude oil	D		14,414,189.85	
	TOTAL GROSS FAAC ALLOCATION TO GWANDU LG			1,915,931,169.56	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			1,912,062,267.35	
	TOTAL ALLOCATION			3,827,993,436.91	

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

INTERNALLY GENERATED REVENUE (INDEPENDED REVENUE)	ACTUAL	BUDGET	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
GWANDU Local Government Council	6,256,154.10	5,000,000	1,256,154.10
TOTAL DIRECT TAXES	6,256,154.10	5,000,000	1,256,154.10
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
GWANDU Local Government Council	7,665,210.11	1,000,000	6,665,210.11
TOTAL LICENCE	7,665,210.11	1,000,000	6,665,210.11
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
GWANDU Local Government Council	4,256,144.16	3,000,000	1,256,144.16
TOTAL EARNINGS	4,256,144.16	3,000,000	1,256,144.16
RENT ON GOV'T PROPERTIES			
MDA 1	-	-	-
MDA 2	-	-	-

MDA 3	-	-	-
GWANDU Local Government Council	6,222,111.77	5,000,000	1,222,111.77
TOTAL RENT ON GOV'T PROPERTIES	6,222,111.77	5,000,000	1,222,111.77
PERSONNEL COST			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
GWANDU Local Government Council	-	-	-
TOTAL PERSONNEL COST	-	-	-

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSONNEL COST				
GWANDU LG, SALARIES FOR THE ENDED 31 ST DECEMBER, 2024	701,727,586.75	637,937,505	63,790,081.75	
TOTAL PERSONNEL COST	701,727,586.75	637,937,505	63,790,081.75	
(5) CONTRIBUTION TO PENSION				
GWANDU LG, CONTRIBUTION TO PENSION	338,799,347.46	400,000,000	-61,200,652.54	
TOTAL CONTRIBUTION TO PENSION	328,003,778.89	400,000,000	-71,996,221.11	
(6) OVERHEAD COST				
GWANDU LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	50,000,000	-5,000,000	
TOTAL OVERHEAD COST	45,000,000	50,000,000	-50,000,000	-5,000,000
(7) SUBVENTION TO PARASATATALS				
38. GWANDU LG EA	344,147,893.12			
39. Contribution to GWANDU emirate	35,060,344.45			
40. Contribution to 0.55% Joint Account Committee	25,599,341.97			
41. Contribution to 0.85% Local Government Service Commission	8,977,164.49			
42. Contribution to 25% Rural infrastructure	444,528,133.16			
43. 0.25% Social Security fund	1,820,676.36			
44. Joint Army/Police Patrol	3,600,000			
45. Contribution to Primary Health Care Agency	35,850,811.44			
46. Contribution to LG EA Committee on Basket Fund	2,305,190.48			
47. Contribution to ADBs	4,040,380.96			
48. Contribution to Zakkat Committee	8,140,000			
49. Contribution to Special Assistance	27,490,000			
TOTAL SUBVENTION TO PARASTATALS	941,860,026.43	1,080,136,866.00	-138,276,839.57	
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND				
13. Administrative Sector	346,474,746.90	555,982,915	-209,508,168.10	
14. Economic Sector	817,142,857.15	1,497,168,119	-680,025,261.85	

15. Social Sector	300,000,000	745,000,000	-445,000,000
16. Regional Sector	300,000,000	532,000,000	-232,000,000
TOTALS	1,746,474,746.90	3,330,151,.34	-1,583,676,287.10
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	346,706,269.22	555,982,915	-209,276,645.78
Economic Sector	817,142,857.15	1,497,168,119	-680,025,261.85
Social Sector	300,000,000	745,000,000	-445,000,000
Regional Sector	300,000,000	532,000,000	-232,000,000
TOTAL DETAILS OF CAPITAL EXPENDITURE	1,763,617,604.05	3,330,151,034.00	-1,566,533,429.95

	2024	2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	61,388,492.59	181,522.55
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2024
1. Investment in Quated Companies (Bua Cement)	7,142,857.15	7,142,857.15
2. Investment in Un Quated Companies (Home Saving and Loan)	10,000,000	10,000,000
TOTAL INVESTMENT	17,142,857.15	17,142,857.15

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP
Office of the Chairman	18,787,836	12,614,357	-	12,614,357	42,524,363	40,524,164	-	40,524,164
Office Vice Chairman	17,802,116.00	10,614,000	-	10,614,000	39,164,250	38,164,250	-	38,164,250
Internal Audit	1,200,000	975,620	-	975,620	1,200,000	975,620	-	975,620
Special Assistance	-	-	-	-	35,000,000	27,490,000	-	27,490,000
The Council	72,511,900	59,511,900	-	59,511,900	101,266,900	100,000,000	-	100,000,000
Administrative and General Services	388,733,567	100,000,000	120,000,000	220,000,000	741,338,744	180,000,000	340,000,000	520,000,000
Secretary to the Council	15,368,000	4,368,000	500,000,000	590,000,000	1,595,168,119	98,000,000	-	8,145,200

Economic Sector Dep. Of Agric	596,000,000	90,000,000	500,000,000	590,000,000	1,595,168,119	98,000,000	800,000,000	989,000,000
Department of Finance and Supply	88,454,899	77,699,275	-	77,699,275	182,842,952	180,205,602	-	180,205,602
Department of Works Transport, Housing Land and Survey	224,694,782	24,166,250	200,000,000	224,166,250	511,000,000	50,166,250	300,000,000	350,166,250
Department of Budget Planning Research and Survey	44,088,397	41,088,000	-	41,088,000	45,588,397	44,000,000	-	44,000,000
Water Sanitation Hygiene Wash	66,000,000	-	45,000,000	45,000,000	150,000,000	-	102,000,000	102,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,600,000	-	3,600,000
Department of social development	440,000,000	100,000,000	300,000,000	400,000,000	845,000,000	100,000,000	300,000,000	400,000,000
Department of Education	400,000,000	308,155,388.17	-	308,155,388.17	400,000,000	344,147,893.12	-	344,147,893.12
PHC	265,117,200.10	240,117,400.1	-	240,117,400.15	311,624,500.77	280,624,500.7	-	280,624,500.77
Traditional Rulers	106,873,528	937,719,844	-	937,719,844	140,000,000	130,000,000	-	130,000,000

RE: AUDIT INSPECTION REPORTIN RESPECT OF GWANDU LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. CASH BOOK

It has been observed that monthly balances of the cashbook appeared not to have been done in accordance with the F.M provisions No, 19.18 and 19.19.

RESPONSE

No response from the Council.

RECOMMENDATION

The management and schedule officers shall be warned against negligence of duty or be surcharged appropriately.

3. UNPRESENTED PAYMENT VOUCHERS

Audit examination of the available records revealed that payment vouchers to the tune of ~~N~~17,239,687.71 were not presented to inspection. Details of these vouchers were present in the main report sent to the Council.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to present these vouchers or refund the amount involve and be surcharged in accordance with FM 39.3(a).

4. UN-RECEIPTED PAYMENT VOUCHERS

It has been observed that payment vouchers worth ~~N~~12,075,790.64 were allegedly paid to the beneficiaries without acknowledgement, signature or official receipts from the alleged payees as enshrined in FM 14.16-17.

RESPONSE

No response from the management

RECOMMENDATION

The management shall be made to present proof that the amounts were actually paid to the authorized beneficiaries.

5. UNDOCUMENTED PAYMENT VOUCHERS

a. Audit examination revealed that Pv. No. 064/5/2024 was alleged to have been paid to Nasiru Abubakar & others, amounting to ~~₦~~10,000,000.00 in respect of financial empowerment granted to individuals across 10 wards in Gwandu Local Government. However, audit observation revealed that the voucher was not accompanied with the list of 10 wards beneficiaries and break down of how the ten million naira was shared.

b. In another development, Pv No. 65/5/2024 paid to Maiwuya Construction Company Ltd in respect of purchase motorcycle to support security agencies amounting to ~~₦~~30,000,000.00. audit observation revealed that, though the expenditure was approved by His Excellency, the Executive Government of Kebbi State. But further scrutiny disclosed that the voucher was not accompanied with Local Purchase Order (LPO), SRV, SIV etc.

RESPONSE

No response from the Council.

RECOMMENDATION

The management shall be made to account for the amount and/or be surcharged appropriately.

REVENUE ACCOUNT

Examination of revenue records presented to me revealed that only the sum of ₦6,960,000.00 appeared to have been generated as internally generated revenue during the year under review. To my surprise only ₦3,800,000.00 was remitted into revenue account leaving a balance of ₦3,160,000.00 unaccounted for. Please comment or if you agree recover the said amount from the officer and inform me of the recovery details.

HARAJI ACCOUNT

The Haraji account maintained during the year under review have been examined. From the records ₦5,050,000.00 was alleged to have been generated from the four (4) Districts; Kambaza, Gwandu, Dalijan and Masama and only ₦3,966,666.67 appeared to have been remitted into Haraji account leaving the balance of ₦1,083,333.33.

You are hereby advise to ensure remittance of the ₦1,083,333.33 by the affected District Heads or face appropriate surcharge and inform me of the details.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

JEGA LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Jega Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Jega Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

JEGA LOCAL GOVERNMENT COUNCIL

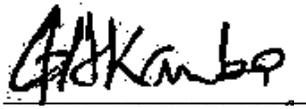
OFFICE OF THE CHAIRMAN
KEBBI STATE OF NIGERIA

21/8/2025

STATEMENT OF FINANCIAL RESPONSIBILITIES

We accept responsibility of these financial statements, the information contained and their compliance with the finance control and management Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Jega Local Government as at 31st December 2024, and its operation for the year ended on the date.


TREASURER


Shehu Umar Sk
CHAIRMAN

Date: 21/8/2025

Date: 21/8/2025



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE**

Our Ref: _____

Date: 17/9/2025

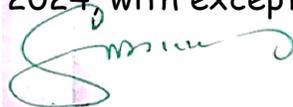
STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Jega Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Jega Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO.1

JEGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

ANNUAL BUDGET 2024	Cash Flows from Operating Activities:	NOTES	2024	2023
	Receipts:			
2,375,420,385.00	Statutory Allocations: FAAC	1	2,049,240,939.12	3,232,170,316.76
1,688,747,175.00	Value Added Tax Allocation	1	1,998,247,584.76	1,142,126,036.99
4,064,167,560.00	Sub-total - Statutory Allocation		4,047,488,523.88	4,374,296,352.75
72,000,000.00	Direct Taxes	2	39,898,350.00	38,998,345.00
23,000,000.00	Licences	2	7,668,600.00	7,455,350.00
XX	Mining Rents:	2	XX	XX
XX	Royalties	2	XX	XX
12,500,000.00	Fees:	2	4,375,500.00	4,88,250.00
12,500,000.00	Fines	2	4,955,350.00	3,835,400.00
XX	Sales	2	XX	XX
XX	Earnings .	2	XX	XX
113,792,765.00	Sales/Rent of Government Buildings	2	22,230,650.00	21,457,980.00
42,950,000.00	Sale/Rent on Lands and Others:	2	19,876,130.00	19,239,400.00
XX	Repayments-General:	2	XX	XX
XX	Investment Income	2	XX	XX
XX	Interest Earned	2	XX	XX
XX	Re-imburement	2	XX	XX
276,742,765.00	Sub-total - Independent Revenue		99,004,580.00	95,871,725.00
0	10% Share of state IGR	3	XX	17,426,081.04
4,297,960,325.00	Total Receipts		4,146,493,103.88	4,487,594,158.79
	Payments:			
797,433,882.00	Personnel Costs (Including Salaries on CRF Charges)	4	800,346,136.33	733,306,722.49
360,000,000	Federal/ States/ LGC Govt Contribution to Pension:	5	356,771,449.18	326,507,860
36,000,000	Overhead Charges:	6	65,000,000.00	36,000,000
XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7		
1,184,228,474	Subvention to Parastatals:	8	1,020,857,431.26	829,293,245.17
	Other Operating Activities		1,404,804,349.03	1,001,149,033.16
XX	Other Transfers			

2,377,662,356	Total Payments		3,647,779,365.80	2,926,256,860.82
1,947,866,031			498,713,738.08	1,561,337,297.93
	Net Cash Flow from Operating Activities			
	Cash Flows from Investment Activities:			
633,483,408.00	Capital Expenditure: Administrative Sector:	11	119,825,219.69	491,953,513.15
2,060,892,286.00	Capital Expenditure: Economic Sector:	11	119,083,233.66	619,703,657.14
XX	Capital Expenditure: Law and Justice:	11		
225,968,601.00	Capital Expenditure: Regional Development	11	XX	XX
737,000,000.00	Capital expenditure: Social Service Sector:	11	61,517,057.88	450,222,671.80
XX	Capital Expenditure: Funded from Aid and Grants:	10		
3,657,344,295.00	Net Cash Flow from Investment Activities:		300,425,511.23	1,561,879,842.09
	Cash Flows from Financing Activities:			
XX	Proceeds from Aid and Grants	10	XX	XX
XX	Proceeds from External Loan .	19	XX	XX
XX	Proceeds from Internal Loans: FGN/Treasury Bonds	20	XX	XX
XX	Proceeds from Internal Loan: NTBs etc.	21	XX	XX
XX	Proceeds from Development of Nat. Resources	23	XX	XX
XX	Proceeds of Loans from Other Funds	24	XX	XX
XX	Repayment of External Loans (Including Servicing)	19	XX	XX
XX	Repayment of FGN/Treasury Bonds	20	XX	XX
XX	Repayment of Internal Loan-NTBs	21	XX	XX
XX	Repayment of Loans from Development of Nat. Resources	23	XX	XX
XX	Repayment of Loans from Other Funds	24	XX	XX
0	Net Cash Flow from Financing Activities:		0	0
XX	Movement in Other Cash Equivalent Accounts		XX	XX
XX	Increase / Decrease in Investments		XX	XX
XX	Net (Increase)/Decrease in Other Cash Equivalent:		XX	XX
0	Total Cashflow from other Cash equivalent Accounts		199,324,934.19	542,544.16
XX	Net Cash for the year			
XX	Cash & Its Equivalent as at 1st January , 2024		518,303.67	1,060,867.83
XX	Cash & Its Equivalent as at 31st December, 2024		198,806,530.52	518,303.67

STATEMENT NO. 2
GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER

ASSETS:-	NOTES	CURRENT YEAR	PREVIOUS YEAR
		#	#
<u>Liquid Assets :-</u>			
Cash Held by AGF:		198,806,630.52	518,303.67
CRF Bank Balance (CBN/CRF Bank):		XX	XX
Pension Account (CBN/Bank):		XX	XX
Other Bank of the Treasury		XX	XX
Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	498,713,738.08	1,561,337,297.93
Cash Balances with Federal Pay Offices/Sub-Treasury	13	XX	XX
Cash Held by Ministries, Department & Agencies:-	14	XX	XX
TOTAL LIQUID ASSETS		697,520,368.60	1,561,337,297.93
<u>Investments and Other Cash Assets:</u>			
Federal/State/Local Government Investments	15	19,703,657.14	19,703,657.14
Imprests:-	16	XX	XX
Advances:-	17	XX	XX
Revolving Loans Granted:-	18	XX	XX
Intangible Assets		XX	XX
TOTAL INVESTMENTS AND OTHER CASH ASSETS		19,703,657.14	19,703,657.14
TOTAL ASSETS		717,224,025.74	1,581,559,258.74
<u>LIABILITIES:-</u>			
PUBLIC FUNDS			
Consolidated Revenue Fund:		XX	XX
Capital Development Fund:		300,425,511.23	1,561,337,297.93
Trust & Other Public Funds:		416,798,514.51	20,221,960.81
Police Reward Fund		XX	XX
TOTAL PUBLIC FUNDS		717,224,025.74	1,581,559,258.74
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19	XX	XX
FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX
Nigerian Treasury Bills (NTB)	21	XX	XX
Development Loan Stock	22	XX	XX
Other Internal Loans (Promissory Notes)	23	XX	XX
Internal Loans from Other Funds	24	XX	XX
TOTAL EXTERNAL AND INTERNAL LOANS		0	0

OTHERLIABILITIES			
Deposits:-	25	XX	XX
TOTALLIABILITIES		717,224,025.74	1,581,559,258.74

The Accompanying Notes form part of these Statements

Name and Signature of.....

Accountant-GeneraloftheFederation/Accountant-GeneraloftheState/LocalGovernmentTreasurer

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)		NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 20XX	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
	Opening Balance:		#	#	#	#	#
	ADD: REVENUE						
3,232,170,316.76	Statutory Allocations: FAAC	1	2,049,240,939.12	2,375,420,385	XX	XX	13.73%
1,142,126,036.99	Value Added Tax Allocation	1	1,998,247,584.76	1,688,747,175	XX	XX	18.32%
4,374,296,352.75	Sub-total - Statutory Allocation		4,047,488,523.88	4,064,167,560	XX	XX	0.41%
38,998,345.00	Direct Taxes	2	39,898,350.00	72,000,000.00	XX	XX	44.58%
7,455,350.00	Licences	2	7,668,600.00	23,000,000.00	XX	XX	66.65%
XX	Mining Rents:	2	XX	XX	XX	XX	XX
XX	Royalties	2	4,375,500.00	12,500,000.00	XX	XX	64.99%
4,88,250.00	Fees:	2	4,955,350.00	12,500,000.00	XX	XX	60.35
3,835,400.00	Fines	2	XX	XX	XX	XX	XX
XX	Sales	2	XX	XX	XX	XX	XX
XX	Earnings .	2			XX	XX	
21,457,980.00	Sales/Rent of Government Buildings	2	22,230,650.00	113,792,765.00	XX	XX	80.46
XX	Sale/Rent on Lands and Others:	2	19,876,130.00	42,950,000.00	XX	XX	53.72
XX	Repayments-General:	2	XX	XX	XX	XX	XX
XX	Investment Income	2	XX	XX	XX	XX	XX
XX	Interest Earned	2	XX	XX	XX	XX	XX
XX	Re-imburement	2	XX	XX	XX	XX	XX
95,871,725.00	Sub-total - Independent Revenue		99,004,580.00	276,742,765.00	XX	XX	
17,426,081.04	Other Revenue Sources of the	3	XX	XX	XX	XX	XX

	Government						
4,487,594,158.79	TOTAL REVENUE:		4,146,493,103.88	0	0	0	0
	LESS: EXPENDITURE						
733,306,722.49	Personnel Costs (Including Salaries on CRF Charges)	4	800,346,136.33	800,346,136.33	797,433,882.00	2,912,254.43	0.00%
326,507,860	Federal/ States/ LGC Govt Contribution to Pension:	5	356,771,449.18	360,000,000	XX	XX	0.89%
36,000,000	Overhead Charges:	6	65,000,000.00	65,000,000.00	36,000,000	29,000,000.00	0.00%
XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	XX	XX	XX	XX	XX
829,293,245.17	Subvention to Parastatals:	8	1,020,857,431.26	1,184,228,474	XX	XX	13.79
1,001,149,033.16	Other Operating activities		1,404,804,349.03	1,950,335,000.00			7.58%
2,926,256,860.82	OTHER RECURRENT PAYMENTS/EXPENDITURE:		3,647,779,365.80				
XX	Repayments: Exernal Loan: FGN/States/LGC	19	XX	XX	XX	XX	XX
XX	Repayments: FGN/States/LGC & Treasury Bonds	20	XX	XX	XX	XX	XX
XX	Repayments: Nigeria Treasury Bills (NTB)	21	XX	XX	XX	XX	XX
XX	Repayments: Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Repayments: Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Repayments: Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
XX	TOTAL EXPENDITURE:		0	0	0	0	0
1,561,337,297.93	OPERATING BALANCE:		498,713,738.08	XX	XX	XX	XX

	APPROPRIATIONS/TRANSFERS:		XX	XX	XX	XX	XX
1,561,337,297.93	Transfer to Capital Development Fund:		300,425,511.28	XX	XX	XX	XX
XX	Closing Balance:		198,606,530.52				

The Accompanying Notes form part of these Statements

Name and Signature Of
 Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer 3

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTES	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
#	ADD-REVENUE		EXPENDITURE	BUDGET 20M	BUDGET	BUDGET 20XX	ON TOTAL
1,561,337,297.93	Transfer from Consolidated Revenue Fund:	9	300,425,511.23	XX	XX	XX	XX
XX	Aid and Grants	10	XX	XX	XX	XX	XX
XX	External Loans: FGN/States/LGC	19	XX	XX	XX	XX	XX
XX	FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX	XX	XX	XX
XX	Nigerian Treasury Bills NTB	21	XX	XX	XX	XX	XX
XX	Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
1,561,337,297.93	TOTAL REVENUE AVAILABLE:		198,606,530.52	XX		XX	XX
XX	LESS: CAPITAL EXPENDITURE		XX	XX	XX	XX	XX
226,000,000.00	Capital expenditure: Administrative Sector:	11	119,825,219.69	XX	633,483,408.00	XX	81.08%
1,000,161,582.00	Capital expenditure: Economic Sector:	11	119,083,233.66	XX	2,060,892,286.00	XX	94.22%
XX	Capital expenditure: Law and Justice	11	XX	XX	XX	XX	XX
225,968,601.00	Capital expenditure: Regional Development	11	XX	XX	XX	XX	XX
458,356,279.13	Capital expenditure: Social Service Sector:	11	61,517,057.88	XX	737,000,000.00	XX	91.65%
XX	Capital expenditure: Funded from Aid and Grants	10	XX	XX	XX	XX	XX
1,910,486,462.13	TOTAL CAPITAL EXPENDITURE:		300,425,511.23	XX	XX	XX	XX
XX	Intangible Assets		XX	XX	XX	XX	XX
XX	CLOSING BALANCE:		198,806,530.52	XX	XX	XX	XX

The Accompanying Notes form part of these Statements

Name and Signature of.....

Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

REFERENCENOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE

		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		2024			2023		
		A	B				
	JANUARY	166,555,003.88	X	166,555,003.88	XX	X	XX
	FEBRUARY	168,731,573.99	X	168,731,573.99	XX	X	XX
	MARCH	178,756,324.53	X	178,756,324.53	XX	X	XX
	APRIL	167,919,114.95	X	167,919,114.95	XX	X	XX
	MAY	178,488,671.29	X	178,488,671.29	XX	X	XX
	JUNE	172,182,115.85	X	172,182,115.85	XX	X	XX
	JULY	152,133,622.76	X	152,133,622.76	XX	X	XX
	AUGUST	142,481,712.16	X	142,481,712.16	XX	X	XX
	SEPTEMBER	182,832,918.89	X	182,832,918.89	XX	X	XX
	OCTOBER	202,388,670.91	X	202,388,670.91	XX	X	XX
	NOVEMBER	260,377,328.85	X	260,377,328.85	XX	X	XX
	DECEMBER	252,461,172.35	X	252,461,172.35	XX	X	XX
	TOTAL	2,225,308,230.41	XX	2,225,308,230.41	XX	XX	XX

SHARE OF STATUTORY ALLOCATION

		C	D	E		
		STATUTORY ALLOCATION- OTHER AGENCIES	SHARE OF EXCESS CRUDE OHLA/C	VALUE ADDED TAX ALLOCATION	TOTAL 2024	2023
	MONTH					
	FEBRUARY	164,302,905.08	X	171,247,584.94	335,550,490.02	
	MARCH	180,404,371.39	X	148,592,386.63	328,996,758.02	
	APRIL	180,404,371.39	X	148,592,386.63	328,996,758.02	
	MAY	166,908,682.98	X	173,888,931.14	340,797,614.12	
	JUNE	153,860,662.31	X	173,704,743.47	327,565,405.78	
	JULY	139,568,529.59	X	95,020,559.18	234,589,088.77	
	AUGUST	156,845,784.57	X	101,551,338.51	258,397,123.08	
	SEPTEMBER	153,072,795.25	X	200,814,605.99	353,887,401.24	
	OCTOBER	178,582,929.49	X	204,727,055.17	383,309,984.66	
	NOVEMBER	176,303,094.60	X	237,985,303.15	414,288,397.75	
	DECEMBER	253,304,541.00	X	219,109,985.08	472,414,526.08	
	TOTAL	2,049,240,939.12	XX	1,998,247,584.76	4,047,488,523.88	

JEGA LOCAL GOVERNMENT council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	Details	Ref.Note	Amount	Amount		Remarks
1	A-Share of Statutory Allocation from FAAC		#	#		
	Net Share of Statutory Allocation from FAAC	A	2,225,308,230.41			
	Add: Deduction at source for Loan Repayment	B				
	Share of Statutory Allocation- Other Agencies	C	2,049,240,939.12			
	Share of Federal Accounts Allocation-Excess Crude Oil	D				
	Total (GROSS) FAAC Allocation to FGN/SG/LG					
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	1,998,247,584.76			
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA1 Community Tax /Poll Tax		15,980,800.00	16,000,000.00	0.12%	
	MDA2 Developmental Tax/Poll Tax		12,650,950.00	16,000,000.00	20%	
	MDA3 Arrears Community Tax Or Poll Tax		5,266,600.00	16,000,000.00	67%	
	etc Others		6,000,000.00	24,000,000.00	75%	
	Total- Direct Taxes		39,898,350.00	72,000,000.00		
	Licences					
	MDA1 Security		21,800.00	9,217,000.00		
	MDA2 General Licences		6,180,100.00	6,458,000.00		
	MDA3 Food Control		1,466,700.00	7,325,000.00		
	Etc Others					
	Total Licences		7,668,600.00	23,000,000.00		
	Mining Rents		XX	XX	XX	
	MDA1		XX	XX	XX	
	MDA2		XX	XX	XX	
	MDA3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Mining Rents		XX	XX	XX	
	Royalties		XX	XX	XX	
	MDA1		XX	XX	XX	
	MDA2		XX	XX	XX	
	MDA3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Royalties		XX	XX	XX	
	Fees		XX	XX	XX	
	MDA1 General Economic		1,950,880.00	5,450,000.00		
	MDA2 Engineering Works & Survey		1,565,250.00	3,866,359.00		
	MDA3 Health		1,439,220.00	3,183,641.00		
	Etc		XX	XX	XX	
	Total Fees		4,955,350.00	12,500,000.00		
	Fines		XX	XX	XX	
	MDA1 General Economic		1,966,220.00		88%	
	MDA2 Engineering Works & Survey		1,820,325.00		82%	

	MDA3Health		588,955.00		85%	
	Etc		XX	XX	XX	
	TotalFees		4,375,500.00	12,500,000.00	XX	
	Sales		XX	XX	XX	
	MDA1		XX	XX	XX	
	MDA2		XX	XX	XX	
	MDA3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Sales		XX	XX	XX	
	Earnings		XX	XX	XX	
	MDA1		XX	XX	XX	
	MDA2		XX	XX	XX	
	MDA3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Earnings		XX	XX	XX	
	Sales/Rent of Government Buildings		XX	XX	XX	
	MDA1 Cattle Market		11,313,960.00	79,313,450.00	85%	
	MDA2 Industrial undertaking		4,960,919.00	21,675,360.00	77%	
	MDA3 Others		5,955,771.00	12,803,955.00	53%	
	Etc		XX	XX	XX	
	Total Sales/Rent of Government Buildings		22,230,650.00	113,792,765.00	XX	
	Sale/Rent on Lands and Others:		19,876,130.00	42,950,000.00		
	MDA1		XX	XX	XX	
	MDA2		XX	XX	XX	
	MDA3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Sale/Rent on Lands and Others		19,876,130.00	42,950,000.00	XX	

**RE: AUDIT INSPECTION REPORT IN RESPECT OF JEGA LOCAL GOVERNMENT
TREASURY MAIN ACCOUNT, SALARY AND REVENUE FOR THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2024**

1. BUDGET AND BUDGETORY PROVISION:-

In order to provide a framework upon which expenditures are to be committed, the need to have budget with its budgetary provision becomes imperative, F.M 2:1. Expenditures worth N1,986,498,609.56 were incurred either without such budgetary provision or the approved budgetary provision was over spent without authority to incurred supplementary expenditure (A.I.S.E).

RESPONSE

The management responded to have corrected the anomalies, but not to our satisfaction.

RECOMMENDATION

The management shall be warned against violation of budgetary rules and procedure or risk been sanctioned appropriately.

2. RECORD MAINTENANCE

a. D.V.E.A:-

In another development, throughout the period covered by my report no effort has been made by this Local Government to maintain this subsidiary book of accounts which records all expenditure incurred. This contradicted the provision of F.M 13.15(1).

b. **DEPOSIT LEDGERS:-**

While various sums of money were released to your Local Government for execution of contracts, it was observed that corresponding contract deductions were not recorded in the deposit ledger. This is against the provision of F.M chapter 23.

RESPONSE

The management responded to have updated the records.

RECOMMENDATION

The said updated records are yet to be presented to me for audit inspection. Therefore, earlier observation remains.

The management and schedule officers shall be warned against negligence of duty of be surcharged appropriately.

10. **SALARY:-**

Attached to the main report sent to the Council was table of salary and allowances payment in respect of Jega Local Government for the period under review. From table, this Local Government received the total sum of ₦723,939,433.10, while the sum of ₦722,660,244.09 appeared to be expended, leaving an unaccounted balance of ₦1,279,189.01.

RESPONSE

The management responded that, the difference was as a result of salary adjustment which the auditor did not recognized.

RECOMMENDATION

Still the management failed to present records in respect of the alleged adjustment. Therefore, our earlier observation stance and the amount in question shall be properly accounted for.

REVENUE GENERATION:-

In yet another development, revenue collected and generation was not encouraging.

12. HARAJI COLLECTION:-

It was observed that throughout the year 2024, no effort has been made by your Local Government to generate and collect Haraji and no explanation was offered.

13. ANNUAL REVENUE DRIVE:-

This is yet another sources of revenue that appears untapped throughout the period under review; medical stores, private schools, GSM operators etc; which are collected once annually. From the record made available to me no single kobo was generated from the sources.

14. MARKET/MOTOR PARK:-

This revenue sources appeared to be the only sources maintained by the Local Government. But still improvements needs to be made; this is so because from the receipts posted into the cash book, only ₦2,326,680.00 appeared to have been generated. Please intimate me with the efforts you intend to employ to improve on the existing trend.

15. UNPAID AND UNDEDUCTED TENDER FEES AND CONTRACT REGISTRATION:-

Attached to my report as appendix 'D' is a list of contracts that were never registered with the Local Government nor tender fees charged. From the table of contracts

registration, the expected revenue from the sources would be ₦400,000.00 while tender fees stands at ₦14,419,151.18 these are all charges on projects/contracts.

Please comment.

A handwritten signature in green ink, appearing to read 'Faruk B. Muhammad', followed by the date '19/09/25' written in the same ink.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

KALGO LOCAL GOVERNMENT COUNCIL



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Kalgo Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Kalgo Local Government Council, Kebbi State.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



KEBBI STATE OF NIGERIA
OFFICE OF THE HON. CHAIRMAN
KALGO LOCAL GOVERNMENT COUNCIL

All correspondences should be
addressed to the Hon. Chairman

Ref. No _____

Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept the responsibility for the integrity of these financial statement. The information they contain and their compliance with the financial (Control and Management) act 1958 as amended.

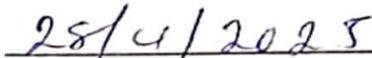
These financial fairly reflects the December, 2024 and its operation for the year ended in the date.



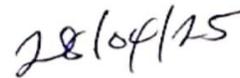
Treasurer



Chairman



Date



Date



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Kalgo Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Kalgo Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1**KALGO GOVERNMENT OF NIGERIA****CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ANNUAL BUDGET 2024 ₦	Cash from Operating Activities: Receipts:	NOTES	ACTUAL YEAR 2024	2023
			₦	₦
2,087,887,224.00	Statutory Allocations: FAAC	1	1,502,467,764.00	2,547,729,923.36
1,436,508,522.00	Valued Added Tax Allocation	1	1,666,949,758.36	745,171,033.00
3,524,495,746.00	Sub-total-Statutory Allocation		3,169,417,522.36	2,495,904,876.00
5,000,000.00	Directs Taxes	2	8,620,000.00	1,800,000.00
12,000,000.00	Licences	2	1,008,640.00	110,500,000.00
	Mining Rents:	2		
	Royalties	2		
	Fees:	2		
	Fines:	2		
	Sales:	2		
9,000,000.00	Earnings:	2	9,120,604.00	5,000,000.00
5,250,000.00	Sales/Rent of Government Buildings:	2	4,850,000.00	13,00,000.00
2,750,000.00	Sales/Rent on Lands and Others	2	3,150,000.00	1,200,000.00
	Repayments-General:	2		
	Investment Income	2		
	Interest Earned	2		
	Re-imbursement	2		
34,000,000.00	Sub-total- Independent Revenue		26,749,244.00	19,800,000.00
16,000,000.00	Other Revenue Sources of the ---Government	3	1,983,032,334.58	15,200,000.00
3,574,495,746.00				
	Total Receipts		5,179,199,100.94	2,530,904,876.00
	Payments:			
465,421,935.00	Personnel Costs (Including Salaries on CRF Charges)	4	618,377,228.36	465,419,924.00
393,399,339.00	Federal/State/LGC Govt Contribution to Pension:	5	211,229,147.90	87,105,261.00
117,400,000.00	Overhead Charges:	6	45,000,000.00	36,000,000.00
	Consolidated Revenue Fund Charges (incl. Services Wide votes)	7		
784,122,994.00	Subventions to Parastatals:	8	886,354,637.85	774,123,492.96
	Other Operating Activities			
	Other Transfers			
1,760,344,268.00	Total Payments		1,760,961,014.37	1362,698,677.95
	Net Cash Flow from Operating Activities		3,418,238,086.57	
	Cash Flows from investment Activities:			

163,000,000.00	Capital Expenditure: Administrative Sector:	11	686,594,196.08	173,480,592.53
1,540,677,486.00	Capital Expenditure: Economic Sector:	11	1,293,444,278.26	400,000,000.00
-	Capital Expenditure: Administrative Sector:	11	-	-
-	Capital Expenditure: Law and Justice:	11	-	-
-	Capital Expenditure: Regional Development:	11	-	-
637,747,989.00	Capital Expenditure: Social Service Sector:	11	1,438,067,222.60	300000000.00
-	Capital Expenditure: Funded from Aid and Grants:	10		
	Net CashFlows from investment Activities:		3,418,105,696.94	1,173,480,892.5
	CashFlows from financing Activities:			
	Proceeds from Aid and Grants	10		
	Proceeds from External Loan:	19		
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20		
	Proceeds from Internal Loans: NTBs etc	21		
	Proceeds from Development of Nat Resources	23		
	Proceeds from Loans from Other Funds	24		
	Repayment of External Loans (Including Servicing)	19		
	Repayment of FGN/Treasury Bonds:	20		
	Repayment of Internal Loan-NTBs	21		
	Repayment of Loans from Development of Nat Resources	23		
	Repayment of Loans from Other Funds	24		
	Net Cash Flow from Financing Activities:			
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investment			
	Net (Increase)/Decrease in Other Cash Equivalent:			
	Total Movement in Other Cash Equivalent Accounts		(132,389.63)	(4896665.65)
	Net Cash for the Year		(132,389.62)	(4,896,665.65)
	Cash & its Equivalent as a 1 st January, 2024		602,840.82	5,499,506.47
	Cash & its Equivalent as a 1 st December, 20		470,451.19	602,840.82

The Accompanying Notes form part of these statements

Name and Signature of -----

Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

Cash and cash Equivalent agree with Cash Equivalent in Statement 2

STATEMENT NO. 2**KALGO GOVERNMENT OF NIGERIA****STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024**

ASSETS:	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
		₦	₦
<u>Liquid Assets:-</u>			
Cash Held by AGF		470,451.19	602,840.82
-CRF Bank Balance (CBN/CRF Bank):			
-Pension Account (CBN/Bank)			
-Other Bank of the Treasury			
-Cash Balance of trust & Other funds of the FGN/State/LGC:	12		1,099,999,332.22
Cash Balance with Federal Pay Offices / Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies	14		
TOTAL LIQUID ASSETS		470,451.19	1,100,602,173.04
<u>Investment and other cash Assets:</u>			
Federal/State/Local Government Investments	15	18,998,019.64	18,998,019.64
Imprests:	16		
Advances:	17		
Revolving Loan Granted:-	18		
Intangible Assets			
TOTAL INVESTMENT AND OTHER CASH ASSETS		18,998,019.64	18,998,019.64
TOTAL ASSETS		18,998,019.64	1,119,600,192.68
<u>LIABILITES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		18,998,019.64	18,998,019.64
Capital development Fund:		470,451.19	602,840.82
Trust and other Public Funds:			1,099,999,332.22
Police Reward Fund			
TOTAL PUBLIC FUNDS			1,119,600,192.68
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: FGN/State/LGC	19		
FGN/State/LGC Bonds & Treasury Bonds:	20		
Nigerian Treasury Bills (NTB)	21		
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)	23		
Internal Loans from Other Funds	24		
TOTAL EXTERNAL AND INTERNAL LOANS			
<u>OTHER LIABILITIES</u>	25		
Deposits:-			

TOTAL LIABILITIES		18,998,019.64	1,119,600,192.68

The Accompanying Notes form part of these Statements

Name and Signature of -----

Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasury

STATEMENT NO.3

KALGO GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)			NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2023	INITIAL /ORIGINAL BUDGET 20	SUPPLEMENTARY BUDGET 20	VARIANCE ON FINAL BUDGET
				₦	₦	₦	₦	%
		Opening Balance:		602,840.82				
		<u>ADD: REVENUE</u>						0.56%
1,843,073,680	76	Statutory Allocations: FAAC	1	1,502,467,764.00	3,416,861,882.00			0.16%
902,656,242	00	Value Added Tax Allocation	1	1,666,949,758.36	1,436,508,522.00			0.35%
1,913,603,119	00	Sub-Total- Statutory Allocation		3,170,020,363.18	4,858,370,404.00			
2,500,000	00	Direct Taxes	2	3,421,614.00	5,000,000.00			1.68%
12,000,000	00	Licences	2	8,437,341.00	12,000,000.00			1.70%
		Mining Rents:	2	-	-			
		Royalties	2	-	-			
		Fees:	2					
		Fines	2					
		Sales	2					
9,000,000	00	Earnings:	2	4,671,832.00	90,000,000.00			1.05%
		Sales/Rent of Government Buildings:	2	3,150,000.00	13,000,000.00			1.81%
3,000,000	00	Sale/Rent on lands and Others:	2					
		Repayment: General	2					
		Investment Income	2					
		Interest Earned	2					
		Re-imburements	2					
26,500,000	00	Sub-Total- Independent revenue		26,749,244.00	47,000,000.00			1.51%
17,292,822	92	Other Revenue Sources of the----- Government	3	1,983,032,332.58	3,000,000.00			4.58%
2,594,086,986	28	TOTAL REVENUE:		5,179,801,939.76	4,903,370,404.00			2.06%

		LESS:EXPENDITURE					
		Personnel Costs (Including Salaries on CRF Charges):	4	939,318,443.78	465,421,935.00		3.02%
		Federal/State/LGC Govt Contribution to pension:	5	211,223,152.90	393,399,339.00		1.54%
		Overhead Charges	6	45,000,000.00	117,400,000.00		1.41%
		Consolidated Revenue Fund Charges (Inc. Service Wide Votes)	7				
		Subvention to Parastatals:	8	886,354,637.85	784,122,994.00		2.13%
		OTHER RECURRENT PAYMENTS/ EXPENDITURE					
		Repayments: External Loans: FGN/State/LGC	19				
		Repayments: External Loans: FGN/States LGC Bonds & Treasury Bonds.	20				
		Repayments: Nigerian Treasury Bills (NTB)	21				
		Repayments: Development Loan Stock	22				
		Repayments: Other Internal Loans (Promissory Notes)	23				
		Repayments: Internal loans from Other Funds	24				
		TOTAL EXPENDITURE:		1,760,961,014.37	1,160,344,268.00		2.79%
		OPERATING BALANCE		3,418,840,925.39	1,187,581,946.52		3.61%
		APPROPRIATION/TRANSFERS:					
		Transfer to capital Development Fund:	9	3,418,576,148.13	1,168,583,926.88		3.91%
		Closing Balance:		264,777.26	602,840.82		

The Accompanying Notes form part of these Statements

Name and Signature of-----

Accountant-General of the Federation/ Accountant-General of the State/ Local Government treasurer

STATEMENT NO.4

KALGO GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2023)		NOTES	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIAL /ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 202	PERFORMANCE ON TOTAL
₦			₦	₦	₦	₦	%
		Opening Balance:	602,840.82				
		<u>ADD: REVENUE</u>					
2,495,904,876	00	Transfer From Consolidated Revenue Fund:	9	3,418,576,148.13	4,903,370,404.00	4,903,370,404.00	
		Aid and Grants	10				
		External Loans: FGN/State/LGC	19				
		FGN/State/LGC Bonds & Treasury Bonds.	20				
		Nigerian Treasury Bills (NTB)	21				
		Development Loan Stock	22				
		Other Internal Loans (Promissory Notes)	23				
		Internal Loans from Other Funds	24				
2,530,904,876	00	TOTAL REVENUE AVAILABLE		3,418,576,148.13	4,903,370,404.00	4,903,370,404.00	
		<u>LESS: CAPITAL EXPENDITURE</u>					
173,480,592	53	Capital Expenditure: Administrative Sector:	11	686,594,196.08	1,540,677,486.00	1,540,677,486.00	
400,000,000	00	Capital Expenditure: Economic Sector	11	1,274,446,258.62	3,536,425,475.00	3,536,425,475.00	
		Capital Expenditure: Law and Justice	11				
		Capital Expenditure: Regional Development	11				
300,000,000	00	Capital Expenditure: Social Service Sector:	11	1,438,067,222.60	637,747,989.00	637,747,989.00	
		Capital Expenditure: Funded from Aid and Grants:	10				
873,480,592	53						
		TOTAL CAPITAL EXPENDITURE:		3,418,105,696.94	4,401,045,162.00	4,401,045,162.00	
		Intangible Assets					
1,657,504,277	47	CLOSING BALANCE		470,451.19	502,325,242.00	502,325,242.00	

KALGO GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	Details					
		Ref. Note	Amount	Amount		Remarks
1	A- Share of Statutory Allocation from FAAC		₦	₦		
	Net Share Statutory Allocation from FAAC	A	3,481,954,412.38	2,547,729,923.36		
	Add: Deduction at source for loan Repayment	B				
	Share a Statutory Allocation-Other Agencies	C				
	Share of federal Accounts Allocation- Excess Crude Oil	D				
	Total(GROSS) FAAC Allocation to FGN/SG/LG		3,481,954,412.38	2,547,729,923.36		
	B. Value Added Tax					
	Share Value Added Tax(VAT)	E	1,666,949,758.36	745,171,033.00		
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes		8,620,000.00	5,000,000.00	3,620,000.00	
	MDA 1		1,601,000.00	1,600,000.00	1,000.00	
	MDA 2		3,420,000.00	1,400,000.00	2,020,000.00	
	MDA 3		2,610,000.00	1,000,000.00	1,609,650.00	
	e.t.c		989,000.00	999,350.00	10,350.00	
	Total- Direct Taxes		8,620,000.00	5,000,000.00	3,620,000.00	
	Licences		1,008,640.00	12,000,000.00	10,991,360.00	
	MDA 1		336,214.00	336,920.00	706.00	
	MDA 2		270,000.00	290,000.00	20,000.00	
	MDA 3		400,000.00	400,000.00	-	
	e.t.c					

Total Licences		1,008,640.00	12,000,000.00	10,991,360.00	
Mining Rents					
MDA 1					
MDA 2					
MDA 3					
e.t.c					
Total Mining Rents					
Royalties					
MDA 1					
MDA 2					
MDA 3					
e.t.c					
Total Royalties					
Fees					
MDA 1					
MDA 2					
MDA 3					
e.t.c					
Total Fees					
Fines					
MDA 1					
MDA 2					
MDA 3					
e.t.c					
Total Fines					
Sales					
MDA1					
MDA 2					

MDA 3					
e.t.c					
Total Sales					
Earnings					
MDA 1		2,260,151.00	964,070.00		
MDA 2		3,106,250.00	1,740,260.00		
MDA 3		1,940,162.00	1,470,960.00		
e.t.c		1,814,041.00	824,710.00		
Total Earnings		9,120,604.00	5,000,000.00		
Sales/Rent of Government Building					
MDA 1		266,666.67	725,680.00		
MDA 2		310,720.60	910,740.00		
MDA 3		222,612.73	590,150.00		
e.t.c		-	273,430.00		
Total Sales/Rent of Government Building		800,000.00	2,500,000.00		
Sale/Rent on Lands and Others:					
MDA 1					
MDA 2					
MDA 3					
e.t.c					
Total Sale/Rent on Lands and Others:					
Repayments					
MDA 1					
MDA 2					
MDA 3					
e.t.c					
Total Repayments					
Investment Income					

	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Investment Income					
	Interest Earned					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Interest Earned					
	Re-imburement					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Re-imburement					
3	Other Revenue Sources of the Kalgo Government					
	MDA 1		3,820,640.00	7,820,000.00		
	MDA 2		3,004,800.00	3,940,160.00		
	MDA 3		2,686,421.00	1,270,000.00		
	e.t.c		1,233,825.00	2,169,840.00		
	Total Other Revenue Sources		10,745,686.00	15,200,000.00		
4	A-Total Personal Costs (Including Salaries directly charged to CRF in Note 4B below):		Actual	Total Budget	Variance	

	List of MDA: Administrative Sector					CRF Charges in Note 3
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel Cost					
	B-Salaries directly charged to CRF(included in Note 4A above)					
	List of Parastatals and Agencies:					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor-General for Federation					
	Auditor-General for State					
	Auditor-General for Local Government					
	INEC Chairman and Commissioners					
	e.t.c					
	Total					
5	Employers Contribution to Pension according to Sector		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA:Sector Sector					
	Total Employers Contribution to Pension					

6	Overheads Costs		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Overhead Costs					
7	Consolidated Revenue Fund Charges (Inc. Services Wide Votes)		Actual	Total Budget	Variance	
	Pension and Gratuity-Civilian					
	Pension and Gratuity-Military					
	Pension and Gratuity-Police					
	Pension and Gratuity-CIPPO					
	Pension and Gratuity-National/ State Assembly					
	Pension and Gratuity-Judiciary					
	Pension and Gratuity-(SSS & Nig Intelligence Agency)					
	Pension and Gratuity-Universities					
	Pension and Gratuity-Parastatals and Railways Pension					
	SEVICE WIDE VOTES					
		Total Consolidated Revenue Fund Charges				
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					

	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Subventions to Parastatals					
9	Transfer to Capital Development Fund(According to Sector)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		685,340,904.07	590,000,000.00		
	List of MDA: Economic Sector		1,274,446,258.62	1,540,677,486.00		
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector		1,438,512,001.65	637,747,989.00		
	Total Transfer to Capital Development Fund		3,398,299,164.34	1,173,480,592.53		
10	Details of Aid & Grants Received		Actual	Total Budget	Variance	
	Bilateral					
	Multi-Lateral					
	ETC					
	Total Details of Aid & Grants Received					
11	A-Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		Actual	Total Budget	Variance	Include Parastatals Exp in Note 11.B
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					

	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Capital Expenditures					
	B-Details of Capital Expenditures of Parastatals (Included in 11A above)					
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Capital Expenditures of Parastatals					
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 20 -2	Amount 20 -1		
	List all the Other Funds Cash Book Balances					
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB TREASURY OFFICES		Amount 20 -2	Amount 20 -1		
	List all the FPO/Sub-Treasuries Cash Book Balances					
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20 -2	Amount 20 -1		
	List of MDA: Administrative Sector					

	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details Cash Book Balance					
15	INVESTMENTS		Amount 20 -2	Amount 20 -1		
	Investment in Quoted Companies					
	Investment in UnQuoted Companies					
	Loans to Government Companies					
	Loans to Other Companies					
	Total Investment					
16	LIST OF OUTSTANDING IMPRESTS		Amount 20 -2	Amount 20 -1		
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Outstanding Imprests					
17	LIST OD OUTSTANDING ADVANCES		Amount 20 -2	Amount 20 -1		
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Outstanding Advance					

18	CONTINGENT LIABILITIES AS AT YEAR END		Amount 20 -2	Amount 20 -1		
	E.G.					List of all the Contingent Liabilities
	...Pension and Gratuity Due					
	...Outstanding Contractors Liabilities (According to MDA)					
	....Pending Litigations (According to MDA)					
	.....Guarantees (According to MDA)					
	....Others					
	Total Contingent Liabilities					

RE: AUDIT INSPECTION REPORT IN RESPECT OF KALGO LOCAL GOVERNMENT COUNCIL TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. RECORDS MAINTENANCE

a. CASHBOOK:-

The council cash book which is the book of accounts was not properly maintained in accordance with the provision of F.M 19.1. Examination revealed that incomplete posting of transaction thereby making extraction of opening and closing balances impossible and cheques numbers were not quoted. This unwanted attitude is contrary to the provision of F.M 13.17.

b. DEPARTMENTAL VOTE BOOK:-

It was also observed that throughout the period under review this vote book was not maintained, this of course has gone contrary to the financial memoranda provision of chapter 15.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be warned against abuse of responsibility.

2. UNRECEIPTED PAYMENT VOUCHERS:-

It has been observed that payments worth ₦13,576,182.06 were made to some organizations without receipts and/or acknowledgement from the recipient. Details were attached to the main report sent to the Council.

3. UNAUTHORIZED PAYMENT VOUCHERS:-

It was observed during our audit inspection that payment vouchers to the tune of N5,210,000.00 have not been endorsed the officer controlling the vote.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to explain the reason for effecting that were not been endorsed by the Officers Authorising the Votes.

4. UNDOCUMENTED PAYMENT VOUCHER:-

a. Audit examination of the available records revealed that payment voucher No. 237/10/2024 was paid to FRESH RUN INTERESTED SERVICES amounting N11,032,476.19 for the supply of building materials as relief measures to the Community. Although His Excellency the Executive Governor of Kebbi State approved the expenditure, but no supporting documents to prove that the said expenditure was actually carried out or accounted for.

b. In another development, another payment voucher No. 20/9/2024 was paid to S.B.S.F Nig. Ltd amounting to ~~N~~17,142,857.14 for the purchase of fertilizer to Kalgo Local Government area.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to account for the amount in question or refund the said amount. The officers who authorized the payments shall be surcharged in accordance with FM 39.3(a)(4).

SALARY ACCOUNT

The salary and allowances records made available to my office shows the sum of ~~₦~~500,618,159.70 was released to Kalgo Local Government for the payment of salary and allowances and the sum of ~~₦~~496,088,230.15 appeared to have been expended leaving an apparent balance of ~~₦~~4,529,929.55 unaccounted for. Details were attached to the main report sent to the Council.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be held responsible to account for the amounts involved the Treasurer shall be surcharged in accordance with the FM39.3(10 & 11).

INTERNALLY GENERATED REVENUE

It was noted that throughout the period covered by my report no effort was made to generate a kobo from the filing stations, pure water enterprises, and block making factories, as no kobo was remitted as revenue to the Local Government.

It was disheartening to revealed that throughout the period covered by my report only ~~₦~~616,820.00 said to have been generated as per revenue officer's cash book, please convince on why appropriate sanction should not be applied to the Revenue Officer for his inability to collect revenue for the betterment of the Local Government.

HARAJI COLLECTION

The Haraji account maintained during the year under review have been examined, which revealed that only the sum of ₦763,000.00 was collected from the four (4) District Heads; Kalgo, Diggi, Kuka and Nayelwa.

PAYMENT VOUCHER

In addition ₦50,000,000.00 was from the Ministry for Local Government to Kalgo Local Government Council with the conveyance of approval by his Excellency the Executive Governor to renovation of Kalgo Local Government Secretariat in Kebbi State.

Examination of the records revealed that voucher worth ₦16,000,000.00 paid to Zayyanu Umar Besse (DPM) on Pv. No 40/11/2024 for him to make direct labour to supply cushion chairs, executive chairs, plastic chairs, new glass window as per estimate and receipts attached to the payment voucher.

However, the balance of ₦34,000,000.00 was paid to MD APEX WIR WORK (CONTRACTOR) vide Pv No. 39/11/2024 . The company was given a contract to renovate 10 housing unit, clearance of Local Government, painting and decoration of the Local Government. The sum of ₦17,100,562.50 was earmark for the renovation of 10 housing unit. It was discovered that necessary supporting documents such as photographs of the particular sites before and after the work. Then most of these expenses were not properly authorized.

Please comment why ~~₦~~17,100,562.50 was diverted to renovating house, while the whole was for the renovation of Secretariat.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

**KOKO/BESSE LOCAL GOVERNMENT
COUNCIL**



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Koko/Besse Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Koko/Besse Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE CHAIRMAN
KOKO/BESSE GOVERNMENT COUNCIL

KEBBI STATE

Local Government Secretariat
Koko/Besse,
Kebbi State.

Our Ref.:

Your Ref.:

Date:

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Koko Besse Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Koko Besse Local Government Council**.

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

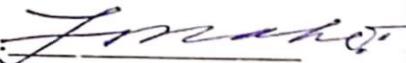
These general purpose financial statement fairly reflected the financial position of **Koko Besse Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Koko Besse Local Government Council

Signature: 

Date: 20 - 05 - 2025

TREASURER
Koko Besse Local Government Council

Signature: 

Date: 20 - 05 - 2025



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

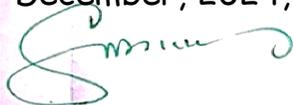
STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Koko/Besse Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Koko/Besse Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2023	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,311,726,060	Statutory Allocation	1	1,804,363,821.52	1,935,987,706.99
1,598,375,933	Value Added Allocation	1	1,956,424,759.99	1,033,448,054.45
3,910,101,993	SUB TOTAL STATUTORY ALLOCATION		3,760,788,581.51	2,969,435,761.44
4,000,000	Direct Taxes	2	7,250.11	5,260.50
6,000,000	License	2	5,250,116.10	9,254.10
800,000	Earnings	2	7,215,119.16	20,154,155.24
13,800,000	Rent on Gov't Property	2	12,615,315.12	17,528,632.24
31,800,000	TOTAL INDEPENDENT REVENUE		25,087,800.49	37,697,302.56
26,606,674	Other revenue sources from State IGR		-	19,500,253.43
3,968,508,667	TOTAL RECEIPTS	3	3,785,876,382	3,026,633,317.43
	PAYMENT			
678,375,000	Personnel cost	4	548,308,865.54	490,587,348.55
350,000,000	Contribution to pension	5	229,013,859.12	288,155,719.96
50,000,000	Overhead cost	6	45,000,000.00	36,000,000
975,133,091	Subvention	8	881,829,072.49	786,604,775.76
1,953,508,091	TOTAL PAYMENTS		1,704,151,797.15	1,601,347,844.77
2,015,000,576	Net cash from operating Activities		2,081,724,584.85	1,425,285,473.16
	CASH FLOW FROM INVESTING ACTIVITIES			
490,000,000	Capital Expenditure Administrative Sector	11	400,000,000	181,420,738.49
1,666,000,000	Capital Expenditure Economic Sector		1,018,525,000.00	618,525,000.00
1,044,000,000	Capital Expenditure Social Sector		400,000,000.00	343,856,734.67
410,241,318	Capital Expenditure Regional Sector		202,422,315.65	299,000,779.55

3,610,241,318	Net cash flow from Investing Activities		2,020,947,315.65	1,442,803,252.71
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment			
	Net (Increase/Decrease in other cash equivalent		60,777,269.20	(17,517,779.55)
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		-	-
	Net Cash flow for the year		60,777,269.20	(17,517,779.55)
	Cash flow & its equivalent as at 1/1/2024		414,805.27	17,932,584.82
	Cash flow & its equivalent as at 31/12/2024		61,192,074.47	414,805.27

STATEMENT NO. 2

**KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		61,192,074.47	414,805.27
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	Nil	1,355,495,524.05
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		61,192,074.47	1,355,910,239.32
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investment	15	18,525,000	18,525,000
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH		18,525,000	18,525,000
TOTAL ASSETS		79,717,074.47	1,375,435,329.32
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		10,000,000.00	-
Capital Development fund		8,653,584.81	414,805.27
Trust and other pubic fund		NIL	1,355,495,524.05
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		18,653,584.81	1,355,910,329.32
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES			
Deposit	25	NIL	18,525,000
TOTAL LIABILITIES		79,717,074.47	1,374,435,329.32

STATEMENT NO. 3

**KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
	Opening Balance		414,805.27		
1,935,987,706.99	Statutory Allocation	1	1,804,363,821.52	2,311,726,060	22%
1,033,448,054.45	Value Added Allocation	1	1,956,424,759.99	1,598,375,933	22%
2,969,435,761.44	Sub Total Statutory Allocation		3,760,788,581.51	3,910,101,993	
	INDEPENDENT REVENUE				
5,260.50	Direct Taxes	2	7,250.11	4,000,000.00	99%
9,254.10	License	2	5,250,116.10	6,200,000.00	15%
20,154,155.24	Earnings	2	7,215,119.16	8,000,000	10%
17,528,632.24	Rent on Govt Property	2	12,615,315.12	13,800,000.00	9%
37,697,302.56	TOTAL INDEPENDENT REVENUE		25,087,800.49	31,800,000.00	
19,500,253.43	Other revenue sources from State IGR.		NIL	26,606,674	-
3,026,633,317.43	TOTAL REVENUE		3,786,291,187.27	3,968,500,667	
	LESS EXPENDITURE				
490,587,348.55	Personnel cost	4	548,308,865.54	678,375,000	19%
288,155,719.96	Contribution to Pension	5	229,013,859.12	250,000,000	8%
36,000,000	Overhead Cost	6	45,000,000.00	50,000,000	10%
786,604,775.76	Subventions to Parastatals	8	881,329,072.49	975,133,091	10%
1,601,347,844.77	TOTAL EXPENDITURE		1,704,151,797.15	1,935,508,091	
1,425,285,473.16	Operating Balance		2,082,139,390.12	2,015,000,576	-
1,425,285,473.16	APPROPRIATION/TRANSFERS		-	2,015,000,576	-
-	Transfer to consolidated revenue		2,031,724,584.85	-	-
	Closing Balance		50,414,805.27		

STATEMENT NO. 4

**KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,425,285,473.16	Transfer from consolidated revenue fund		2,031,724,584.85	2,015,000,576	0.8%
1,425,285,473.16	Total Revenue available		2,031,724,584.85	2,015,000,575	0.6%
	LESS CAPITAL EXPENDITURE				
181,420,738.49	Capital Expenditure: Administrative Sector		400,000,000	490,000,000	18%
618,525,000.00	Capital expenditure: Economic Sector		1,018,525,000.00	1,666,000,000	40%
343,856,734.67	Capital Expenditure: Social Sector		400,000,000	1,044,000,000	62%
299,000,779.53	Capital expenditure: Regional Sector		202,422,315.65	410,241,318	51%
1,424,278,252.71	TOTAL CAPITAL EXPENDITURE		2,020,947,315.65	3,610,241,318	
414,805.27	Intangible Assets		-	-	-
	Balance		10,777,269.20		

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	751,812,895.03		
	Add. Deduction from loan Repayment	B	-	751,812,895.03	
	Share of Statutory – other agencies	C	-	1,037,362,133.11	
	Share of Federal Account Allocation: Excess crude oil	D		15,188,793.38	
	TOTAL GROSS FAAC ALLOCATION TO KOKO BESSE LG			1,804,363,821.52	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			1,956,424,759.99	
	TOTAL ALLOCATION			3,760,788,581.51	

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

INTERNALLY GENERATED REVENUE (INDEPENDED REVENUE)	ACTUAL	BUDGET	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
KOKO BESSE Local Government Council	7,250.11	4,000,000.00	-3,992,749.89
TOTAL DIRECT TAXES	7,250.11	4,000,000.00	-3,992,749.89
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
KOKO BESSE Local Government Council	5,250,116.10	6,200,000.00	-949,883.90
TOTAL LICENCE	5,250,116.10	6,200,000.00	-949,883.90
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
KOKO BESSE Local Government Council	7,215,119.16	8,000,000.00	-784,800.84
TOTAL EARNINGS	7,215,119.16	8,000,000.00	-784,800.84
RENT ON GOV'T PROPERTIES			
MDA 1	-	-	-
MDA 2	-	-	-

MDA 3	-	-	-
KOKO BESSE Local Government Council	12,615,315.12	13,800,000.00	-1,184,684.88
TOTAL RENT ON GOV'T PROPERTIES	12,615,315.12	13,800,000.00	-1,184,684.88
OTHER SOURCE OF REVENUE 10% OF THE STATE IGR			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
KOKO BESSE Local Government Council	-	26,606,674	-26,606,674
TOTAL OTHER SOURCE OF REVENUE	-	26,606,674	-26,606,674

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSONNEL COST FOR THE YEAR ENDED 31ST DEC. 2024 OF KOKO BESSE LGA	548,308,865.54	678,375,000.00	-130,066,134.46
(5) CONTRIBUTION TO PENSION	229,013,859.12	250,000,000	20,986,140.88
KOKO BESSE LG, CONTRIBUTION TO PENSION			
TOTAL CONTRIBUTION TO PENSION	229,013,859.12	250,000,000	20,986,140.88
(6) OVERHEAD COST			
KOKO BESSE LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	50,000,000	-5,000,000
TOTAL OVERHEAD COST	45,000,000	50,000,000	-50,000,000
(7) SUBVENTION TO PARASATATALS			
50. KOKO BESSE LGEA	330,189,364.09		
51. Contribution to GWANDU emirate	39,080,004.83		
52. Contribution to 0.55% Joint Account Committee	26,685,547.46		
53. Contribution to 0.85% Local Government Service Commission	18,666,952.25		
54. 0.25 Social Security	1,924,454.12		
55. Contribution to 25% Rural infrastructure	288,156,367.00		
56. Joint Army/Police Patrol	3,600,000		
57. Contribution to Women Empower.	900,000		
58. Primary Healthcare Agency	35,380,811.44		
59. Contribution to LGEA Committee on Basket Fund	2,425,190.28		
60. Contribution to ADBs	4,010,380.96		
61. Contribution to Zakkat Committee	9,720,000		
62. Contribution to Special Assistance	20,620,000		
TOTAL SUBVENTION TO PARASTATALS	881,829,072.49	975,133,091	-93,304,018.51
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
17. Administrative Sector	400,000,000	490,000,000	-90,000,000
18. Economic Sector	1,000,000,000	1,666,000,000	-666,000,000
19. Social Sector	400,000,000	1,044,000,000	-644,000,000
20. Regional Sector	202,007,510.38	410,241,318	-208,233,807.62

TOTALS	2,002,007,510.38	3,610,241,318	-16,608,233,807
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	400,000,000	490,000,000	-90,000,000
Economic Sector	1,000,000,000	1,666,000,000	-666,000,000
Social Sector	400,000,000	1,044,000,000	-644,000,000
Regional Sector	202,422,315.65	410,241,318	-207,819,002.35
TOTAL DETAILS OF CAPITAL EXPENDITURE	2,022,422,315.65	3,610,241,318	1,607,819,002.35

	2024	2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	61,192,074.47	414,805.27
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2023
1. Investment in Quated Companies (Bua Cement)	4,000,000	4,000,000
2. Investment in Un Quated Companies (Gamji Bank Plc)	2,800,000.00	2,800,000.00
3. UBA Bank	1,000,000	1,000,000
21. Investment in Un Quated Companies (Home Saving & Loans LMT)	10,725,000	10,725,000
TOTAL INVESTMENT	18,525,000	18,525,000

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP
Office of the Chairman	50,746,660.15	49,844,854	-	49,844,854	51,082,843	50,082,543	-	50,082,543
Office Vice Chairman	45,250,160	44,250,160	-	44,250,160	46,250,222	45,250,222	-	45,250,222
Internal Audit	975,000,000	970,000.00	-	970,000.00	975,000	970,000	-	970,000
Special Assistance	-	-	-	-	25,620,000	20,620.00	-	20,620.00
The Council	74,633,404	74,633,404	-	74,633,404	74,250,116	74,250,116	-	74,250,116
Administrative and General Services	232,308,060	69,000,000	160,000,000	229,000,000	557,000,000	60,000,000	462,485,805.31	523,485,805.31

Secretary to the Council	9,996,504	9,784,500	-	9,784,500	10,596,504	10,000,000	-	10,000,000
Economic Sector Dep. Of Agric	658,334,997	70,000,000	500,000,000	570,000,000	1,737,000,000	71,000,000	1,000,000,000	1,071,000,000
Department of Finance and Supply	201,979,718	200,229,000	-	200,229,000	237,113,926	230,113,605	-	230,113,605
Department of Works Transport, Housing Land and Survey	505,541,776	60,000,000.00	343,856,734.67	403,856,734.67	468,593,180	50,000,000	200,000,000	250,000,000
Department of Budget Planning Research and Survey	48,971,474	47,171,000	-	47,171,000	49,371,474	48,371,474	-	48,371,474
Water Sanitation Hygiene Wash	30,000,000	-	30,000,000	30,000,000	140,000,000	-	140,000,000	140,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	900,000.00	-	900,000.00
Department of social development	565,300,000	27,000,000	299,000,779.55	326,000,779.55	1,073,000,000	29,000,000	400,000,000.00	429,000,000
Department of Education	280,000,000	272,201,177.74	-	272,201,177.74	350,000,000.00	330,189,364.09	-	330,189,364.09
PHC	231,719,744	230,649,000.00	-	230,649,000.00	250,520,555	245,520,555.00	-	245,520,555.00
Traditional Rulers	86,067,827	85,066,827	-	85,066,827	90,256,106	89,256,700	-	89,256,700

RE: AUDIT INSPECTION REPORT IN RESPECT OF KOKO-BESSE LOCAL GOVERNMENT COUNCIL TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

2. RECORDS MAINTENANCE

a. THE COUNCIL CASH BOOK

It is quite worrisome to note that, the upkeep of this book of account was not encouraging in that even monthly balancing (from January to December) to arrive at end of year cash book balances were not established; contrary to the financial memoranda chapter 19.

b. DEPARTMENTAL VOTE OF ACCOUNTS (D.V.E.A)

audit examination observed that this the above records was not maintained, which contradicted F.M provisions nos. 13.13, 13,15 (1-7). Please comment.

12. STORE RECORDS/CONTRACT REGISTER/P.E REGISTER, MONTHLY ABSTRACTS OF REVENUE AND EXPENDITURE AND DEPOSIT LEDGERS

It was also observed that the treasury books of account listed above have not been maintained during the period of our visit.

RESPONSE

No response from the management.

RECOMMENDATION

The management needs to be alive with their responsibilities or be surcharged for negligence of duty.

3. BANK RECONCILIATION STATEMENT

It was also observed that this Local Government had deliberately ignored reconciliation of accounts between treasury records and that of their bank, as stipulated in the financial memoranda provision No. 19.23 and 19.24 respectively.

RESPONSE

No response from the Council management.

RECOMMENDATION

The schedule officer shall be surcharge in accordance with FM 39.3(b)(5).

4. OUTSTANDING PAYMENT VOUCHERS

Scrutiny of treasury records at my disposal revealed that, payment vouchers worth ~~₦~~204,652,896.61 were not made available to me during the just concluded audit inspection, contrary to F.M 14.29. details were attached to the main report sent to the Council.

RESPONSE

No response from the management

RECOMMENDATION

The management shall be to produce those vouchers for audit examination and be held responsible to account for the amount involved. Also the schedule officer shall be surcharge in accordance with FM 39.3(b)(8).

5. UNAUTHORISED PAYMENT VOUCHERS

In a similar instance, payment vouchers worth ~~₦~~119,673,956.06 were paid without endorsement of the officer controlling vote, contrary to F.M 14.18 and 14.19 respectively. Appendix "C" attached to the main report sent to the Council gives details.

RESPONSE

No response from the Council management.

RECOMMENDATION

The management shall explain why they effected payments without following the laid down payment procedure. Also the officers who effected the payment shall be surcharge in accordance with FM 39.3(a)(6).

6. UNCLAIMED PAYMENT VOUCHERS

a. Examination revealed that, payment vouchers worth ~~₦~~6,050,000.00 were paid without acknowledgement, signature or official receipts of the beneficiaries. Details were attached to the main report sent to the Council as appendix "D".

b. In the same vein, another set of payment vouchers worth ~~₦~~17,467,647.57 were paid without acknowledgement, signature or official receipts of the beneficiaries from the agencies or parastatals. Appendix "E" attached to the main report sent to Council refers.

RESPONSE

No response from the Council.

RECOMMENDATION

The management shall be made to account for the amount involved and the officer who authorized the payments shall be surcharged in accordance with FM39.3(a)(6 & 10).

7. PAYMENT OF OVERHEAD COST

Examination of the available records revealed that, this Local Government Council received the sum of ~~₦~~45,000,000.00 for payment of day today running cost, while the sum of ₦42,063,155.85 appeared to have been expended leaving the sum of ~~₦~~2,936,844.15 unaccounted for. Details were attached to the main report sent to the Council as appendix "F".

RESPONSE

No response from the Council.

RECOMMENDATION

The management shall be made to account for the amount involved and the officer who authorized the payments shall be surcharged in accordance with FM39.3(a)(6 & 10).

8. UNDOCUMENTED PAYMENT VOUCHERS

a. Payment voucher No. 02/11/2024 paid to Abubakar Abubakar worth ~~₦~~3,500,000.00 for purchase of grains, clothes and materials for assistance to victim of fire disaster.

b. Payment voucher No. 38/07/2024 paid to Attahiru Maccido for reconstruction of missing & pillars at Farfajiya Grazing reserve at Zaria District worth the sum of ~~₦~~1,500,000.00.

Audit examination of these vouchers revealed that necessary supporting documents were not attached to authenticate the payment.

RESPONSE

No response from the management

RECOMMENDATION

The management shall be held to account for the amount involved and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a)(6 & 10).

10. DEDUCTION AND REMITTANCE OF VAT AND WITHHOLDING TAX

The sum of ~~₦~~15,129,464.28 and ~~₦~~10,086,309.82 deducted as VAT and withholding tax were not remitted to the Federal Inland Revenue and Board of Internal Revenue respectively. Details were attached to the main account sent to the Council.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to account for the amount involved and the Treasurer shall be surcharge in accordance with FM 39.3(a)(13).

REVENUE

HARAJI

S/N	District Head	No. of Tax Payer	Amount Per Tax Payer	Total
1.	Koko District	5210	500	2,605,000.00
2.	Besse District	5500	500	2,750,000.00
3.	Dutsin Mari District	7472	500	3,780,000.00
4.	Lani District	6132	500	3,060,000.00
5.	Zariya District	4271	500	500
		28,585	2500	14,292,500.00

The above table shows that 28,585 of eligible tax payer confirmed in Koko/Besse Local Government Council and rate per head is ₦500.00 totaling ₦14,292,500. But to my utmost surprise the remittance of Haraji could not be located together with receipt. Please comment or make the receipt available for my further examination.

MARKET REVENUE (EARNING FROM COMMERCIAL UNDERTAKING LOAN)

GENERAL:-

Examination of revenue records revealed that only the sum of N2,813,000.00 was realized from this sources. The amount was too small and cannot be accepted by our office. You have to double your effort.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

MAIYAMA LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Maiyama Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Maiyama Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE EXECUTIVE CHAIRMAN
MAIYAMA LOCAL GOVERNMENT COUNCIL
Secretariat Complex Maiyama,
Maiyama Local Government, Kebbi State

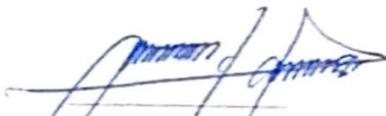
Our Ref:..... Your Ref:..... Date:.....

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.



In our opinion, these financial statements fairly reflect the financial position of Maiyama Local Government as at 31 December 2024 and its operation for the year ended on that date.


Treasurer
Maiyama Local Government
Date: 10/07/2025


Chairman
Maiyama Local Government
Date: 10/07/2025



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Maiyama Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Maiyama Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

.....MAIYAMA GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024 N		NOTES	2024	ACTUAL YEAR 2023 N
	Cashflows from Operating Activities :			
2,669,110.790.00	Statutory Allocations FAAC	1	2,251,023,225.99	1,914,766,800.56
1,310,914,956.00	Value Added Tax Allocation	1	1,927,935,443.83	1,099,741,313.24
4,157,051,157.00	Sub-Total Statutory Allocation		4,178,958,669.82	3,014,508,113.80
				Nil
20,000,000.00	Direct Taxes	2	17,420,711.00	14,780,218.00
50,000.000.00	License	2	11,040,820.00	9,280,711.00
XX	Mining Rents	2		Nil
XX	Royalties	2		Nil
10,000,000.00	Fees	2	5,411,918.00	4,670,215.00
10,000,000.00	Fines	2	7,026,211.00	5,211,280.00
XX	Sales	2		Nil
XX	Earnings	2	7,520,620.00	6,720,819.00
XX	Sales/Rent of Government Buildings	2	9,018,216.00	7,780,112.00
40,000.000.00	Sale/ Rent on Lands and Other	2	2,209,740.00	2,105,611.00
XX	Repayment-General	2		Nil
10,000,000.00	Investment Income	2	0.00	0.00
Xx	infress Earned	2		Nil
XX	Re- Imbursement	2		Nil
	Sub-Total-Independent Revenue		59,648,236.00	50,548,966.00
				Nil
XX	Other Revenue Sources of the Government	3		1,018,054,777.21
				Nil
,0.00	Total Receipts		4,238,606,905.82	4,083,111,857.01
	Payments			
625,602,560.00	Personnel Costs (Including Salaries of CFR charges)	4	465,323,547.05	419,877,970.48
49,964,648.00	Federal/States/LGC Govt. Contribution to Pension	5	218,581,112.42	202,688,858.63
259,300.00.00	Overhead Charge	6	45,000,000.00	36,000,000.00
XX	Consolidated Revenue Fund Charges (incl. Service Wide Votes)	7	Nil	Nil
1,608,659,401.00	Subvention to Parastatals	8	1,151,527,905.91	1,082,264,251.06
XX	Other Operating Activities		1,437,179,243.78	955,436,731.69
XX	Other Transfers		Nil	1,000,000,000.00
			Nil	Nil
,0.00	Total Payment		3,317,611,809.16	3,696,267,811.86
			Nil	Nil
,0.00	Net Cash Flow from Operating		920,995,096.66	386,844,045.15

	Activities			
			Nil	Nil
	CashFlows from Investment Activities		Nil	Nil
1,630,000.000.00	Capital Expenditure Administrative Sector	11	54,900,600.00	56,500,000.00
2,025,500,000.00	Capital Expenditure Economics Sector	11	22,850,890.00	22,850,390.00
XX	Capital Expenditure Law and Justice	11		Nil
525,000,000.00	Capital Expenditure Regional Development	11	391,600,000.00	Nil
668,000,000.00	Capital Expenditure Social Service Sector	11	447,200,600.00	390,290,472.00
XX	Capital Expenditure Funded from Aid and Grants	10	Nil	Nil
,0.00	Net Cash Flow Investment Activities		916,552,090.00	469,640,862.00
	Cash Flows from Financing Activities			
XX	Proceeds from Aid and Grants	10		
XX	Proceeds from External Loan	19		
XX	Proceeds from Internal Loans FGN/Treasury Bonds	20		
XX	Proceeds from Internal Loans NTBs etc	21		
XX	Proceeds from Development of Nat Resources	23		
XX	Proceeds of Loans from Other Funds	24		
XX	Repayment of External Loans (Including Servicing)	19		
XX	Repayment of FGN) Treasury Bonds	20		
XX	Repayment of Internal Loan-NTBs	21		
XX	Repayment of Loans from Development of Nat. Resources	23		
XX	Repayment of Loans from Other Funds	24		
,0.00	Net Cash Flow from Financing Activities		0.00	
	Movement in Other Cash Equivalent Accounts			
XX	(Increase)/Decrease in Investments			
XX	Net (Increase) Decrease in Other Cash Equivalent Accounts			
,0.00	Total CashFlows from other Cash Equivalent Accounts Account		4,443,006.66	.(82,796,816.85)
XX	Net Cash for the year			
XX	Cash & Its Equivalent as at 1st January, 2022		131,330.81	82,928,147.66
XX	Cash & its Equivalent as at 31st December, 2023		4,574,337.47	131,330.81

STATEMENT NO. 2

MAIYAMA GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS 31ST DECEMBER, 2024

<u>ASSETS:</u>	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
			N
<u>Liquid Assets:-</u>			
Cash Held by AGF			
-CRF Bank Balance (CBN/CRF Bank):		4,574,337.47	131,330.81
-Pension Account (CBN/Bank):			XX
-Other Bank of the Treasury			XX
-Cash Balance of Trust & Other Funds of the	12	920,995,096.66	386844045.2
-Cash Balance with Federal Pay Offices/Sub-	13		
Cash Held by Ministries, Department & Agencies:-	14		XX
TOTAL LIQUID ASSETS		925,569,434.13	386,975,375.96
<u>Investments and Other Cash Assets:</u>			
Federal/State/Local Government Investments	15	22,850,390.00	22,850,390.00
Imprests:-	16		XX
Advances:-	17		XX
Revolving Loans Granted:-	18		XX
Intangible Assets			XX
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
			XX
			XX
TOTAL ASSETS		948,419,824.13	409,825,765.96
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds:			XX
Capital Development Fund:		920,995,096.66	386,844,045.15
Trust & Other Public Fund:		27,424,727.47	22,981,720.81
Police Reward Fund			XX
TOTAL PUBLIC FUNDS		948,419,824.13	409,825,765.96
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: FGN/States/LGC	19		XX
FGN/States/LGC Bonds & Treasury	20		XX

Bonds			
Nigeria Treasury Bills (NTB)	21		XX
Development Loan Stock	22		XX
Other Internal Loans (Promissory Notes)	23		XX
Internal Loans from Other Funds	24		XX
TOTAL EXTERNAL AND INTERNAL LOANS			0
OTHER LIABILITIES			
Deposits:-	25		XX
TOTAL LIABILITIES		948,419,824.13	409,825,765.96

4,083,111,857.01	TOTAL REVENUE		4,238,606,905.82	0.00	0.00	0.00	0.00
	LESS:EXPENDITURE						
419,877,970.48	Salaries on CRF Charge)	4	465,323,547.05	6,256,025,600.00	xx	xx	92%
202,688,858.63	Contribution to Pension	5	218,581,112.42	Xx	xx	xx	86%
36,000,000.00	Overhead Charges	6	45,000,000.00	259,300,000.00	xx	xx	82%
	Service Wide Votes)	7	NIL	Xx	xx	xx	xx
2,082,264,251.06	Subvention to Parastatais	8	1,151,257,905.91	1,608,659,401.00	xx	xx	xx
955,436,731.69	PAYMENTS/EXPENDITURE		1,437,197,243.78				
	External Loans: FGN/States/LGC	19		Xx	xx	xx	xx
	Bonds & Treasury Bonds	20		Xx	xx	xx	xx
	Nigeria Treasury Bills (NTB)	21		Xx	xx	xx	xx
	Development Loan Stock	22		Xx	xx	xx	xx
	(Promissory Notes)	23		Xx	xx	xx	xx
	from Other Funds	24		Xx	xx	xx	xx
3,696,267,811.86	TOTAL EXPENDITURE		3,317,611,809.66	.00	0.00	0.00	0.00
386,844,045.15	OPERATING BALANCE		920,995,096.66	Xx	xx	xx	xx
	APPROPRIATIONS/TRANSFERS						
386,844,045.15	Development Fund	9	920,995,096.66	Xx	xx	xx	xx
	Closing Balance			Xx	xx	xx	xx

STATEMENT NO. 4

MAIYAMA GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR(2023)	Opening Balance	NOTES	TOTAL CAPITAL EXPENDITURE 2024	INITIAL/ORIGIN AL BUDGET 2024	SUPLEME NTARY BUDGET 20	REFORMANCE ON TOTAL
N XX	ADD. REVENUE					
386,844,045.15	Transfer from Consolidated Revenue Fund	9	920,995,096.6 6	Xx	Xx	xx
XX	Aid and Grants	10		Xx	Xx	xx
XX	External Loans FGN/States/LGC	19		Xx	Xx	xx
XX	FGN/States/LGC Bonds & Treasury Bonds	20		Xx	Xx	xx
XX	Nigeria Treasury Bills (NTB)	21		Xx	Xx	xx
XX	Development Loan Stock	22		xx	Xx	xx
XX	Other Internal Loans(Promissory Notes)	23		xx	Xx	xx
XX	Internal Loans from Funds	24		Xx	xx	xx
				,0.00	,0.00	,0.00
,0.00	TOTAL REVENUE AVAILABLE		920,995,096.6 6			
	LESS CAPITAL EXPENDITURE					
56,500,000.00	Capital Expenditure Administrative Sector	11	54,900,600.00	1,630,000,000.00	XX	96%
22,850,390.00	Capital Expenditure Economic Sector	11	22,850,390.00	2,025,5000,000.00	xx	98%
XX	Capital Expenditure Law	11		Xx	xx	xx

	and Justice					
XX	Capital Expenditure Regional Development	11		Xx	xx	xx
390,290,472.00	Capital Expenditure Social Service Sector	11	447,200,600.00	668,000,000.00	xx	33%
XX	Capital Expenditure Funded from Aid and Gr	10		Xx	xx	xx
,0.00	TOTAL CAPITAL EXPENDITURE		916,552,090.0 0	,0.00	,0.00	,0.00
	Intangible Assets		131,330.81			
,0.00	CLOSING BALANCE		4,574,337.47			

MAIYAMA LOCAL GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	Details		Amount (₦) – 2024	Amount (₦) - 2023		Remarks
		Net Note	Amount	Amount		
	A-share of statutory Allocation from FAAC		N	N		
1	Net Share of Statutory Allocation from FAAC	A	2,251,023,225.99	1,914,766,800.56	336,256,425.43	
	Add: Deduction at source for Loan Repayment	B	Xx	Xx		
	Share of Statutory Allocation - Other Agencies	C	Xx	Xx		
	Share of Federal Accounts Allocation - Excess Crude Oil	D	Xx	Xx		
	Total (GROSS) FAAC Allocation to FGN/SG/LG		Xx	xx		
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	1,927,935,443.83	1,099,741,313.24	828,194,130.59	

2	Internal Generated Revenue (Independent Revenue)		Actual (₱)	Budget (₱)	Variance (%)	
	Direct Taxes					
	MDA 1		6,142,000.00	5,065,700.00	1,076,300.00	
	MDA 2		7,041,000.00	6,011,800.00	1,029,200.00	
	MDA 3		2,237,000.00	2,568,718.00	331,718.00	
	e.t.c		2,000,211.00	1,200,000.00	800,211.00	
	Total - Direct Taxes		17,420,711.00	14,780,218.00	2,640,493.00	
	Licences					
	MDA 1		3,418,000.00	3,170,000.00	248,000.00	
	MDA 2		4,600,100.00	3,810,000.00	790,100.00	
	MDA 3		2,022,620.00	1,000,711.00	1,021,909.00	
	e.t.c		1,000,100.00	1,300,000.00	299,900.00	
	Total Licences		11,040,820.00	9,280,711.00	1,760,109.00	
	Mining Rents					
	MDA 1		Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	

	Total Mining Rents		Xx	xx	xx	
	Royalties					
	MDA 1		Xx	xx	xx	
			Xx	xx	xx	
			Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Royalties		Xx	xx	xx	
	Fees					
	MDA 1		2,400,700.00	20,000,500.00	17,599,800.00	
	MDA 2		1,710,200.00	1,516,200.00	19,400.00	
	MDA 3		920,700.00	600,000.00	320,700.00	
	e.t.c		380,318.00	553,515.00	173,197.00	
	Total Fees		5,411,918.00	4,670,215.00	741,703.00	
	Fines					
	MDA 1		1,970,500.00	2,100,700.00	130,200.00	
	MDA 2		2,200,100.00	1,400,200.00	799,900.00	

	MDA 3		1,001,500.00	1,200,100.00	198,600.00	
	e.t.c		1,854,111.00	510,280.00	1,343,831.00	
	Total Fines		7,026,211.00	5,211,280.00	1,814,931.00	
	Sales					
	MDA 1		Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Sales		Xx	xx	xx	
	Earnings					
	MDA 1		Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Earning		Xx	xx	xx	
	Sales/Rent of Government Buildings					
	MDA 1		2,700,400.00	2,100,400.00	600,000.00	
	MDA 2		3,810,600.00	1,900,100.00	1,910,500.00	

	MDA 3		200,600.00	1,406,400.00	1,205,800.00	
	e.t.c		506,616.00	2,273,212.00	1,766,596.00	
	Total Sales/Rent of Government Buildings		9,018,216.00	7,780,112.00	1,238,104.00	
	Sales/Rent on Lands and Others					
	MDA 1		478,840.00	562,200.00	83,360.00	
	MDA 2		500,200.00	413,200.00	87,000.00	
	MDA 3		810,600.00	740,111.00	70,489.00	
	e.t.c		420,100.00	390,100.00	30,000.00	
	Total Sales/Rent on Lands and Others		2,209,740.00	2,105,611.00	104,129.00	
	Repayments					
	MDA 1		Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Repayments		Xx	xx	xx	
	Investment Income					

	MDA 1		2,480,000.00	2,210,000.00	96%	
	MDA 2		2,000,000.00	1,570,000.00	77%	
	MDA 3		1,506,200.00	1,220,719.00	85%	
	e.t.c		1,534,420.00	1,720,100.00	90	
	Total Investment Income		7,520,620.00	6,720,819.00	xx	
	Interest Earned					
	MDA 1		Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Interest Earned		Xx	xx	xx	
	Re-inbursement		Xx	xx	xx	
	MDA 1		Xx	xx	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Re-inbusement					

3	Sales/Rent on Lands and Others					
	MDA 1		Xx	1,018,054,777.21	xx	
	MDA 2		Xx	xx	xx	
	MDA 3		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Sales/Rent on Lands and Others		Xx	1,018,054.21	xx	
4	A - Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		50,401,680.00	49,700,800.00		CRF Charges in Note 3
	List of MDA: Economic Sector		Xx	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		Xx	xx	xx	
	List of MDA: Sector Sector		Xx	xx	xx	
	Total Personnel Cost		465,323,547.75	419,877,970.48	xx	
	B - Salaries directly charged to CRF (Included in Note 4A above)					
	Judges of Supreme Court of Nigeria		Actual	Total Budget	Variance	

	Judges of Court of Appeal		Xx	xx	xx	
	Other Judges of Court in Nigeria		Xx	xx	xx	
	Auditor-General for Federation		Xx	xx	xx	
	Auditor-General for State		Xx	xx	xx	
	Auditor-General for Local Government		Xx	xx	xx	
	INEC Chairman and Commissioners		Xx	xx	xx	
	e.t.c.		Xx	xx	xx	
	Total		Xx	xx	xx	
5	Employers Contribution to Pension according to Sector					
	List of MDA: Administrative Sector		Actual	Total Budget	Variance	
	List of MDA: Economic Sector		1,480,700.00	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		Xx	xx	xx	
	List of MDA: Sector Sector		Xx	xx	xx	
	Total Employers Contribution to Pension		2,799,800.00	xx	xx	
6	Overhead Costs					
	List of MDA: Administrative Sector		Actual	Total Budget	Variance	

	List of MDA: Economic Sector		450,000,000.00	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		Xx	xx	xx	
	List of MDA: Sector Sector		Xx	xx	xx	
	Total Overhead Cost		450,000,000.00	xx	xx	
7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Variance	
	Pension and Gratuity – Civilian		Xx	xx	xx	
	Pension and Gratuity – Military		Xx	xx	xx	
	Pension and Gratuity – Police		Xx	xx	xx	
	Pension and Gratuity – CIPPO		Xx	xx	xx	
	Pension and Gratuity - National/ State Assembly		Xx	xx	xx	
	Pension and Gratuity – Judiciary		Xx	xx	xx	
	Pension and Gratuity - (SSS & Nig Intelligence Agency)		Xx	xx	xx	
	Pension and Gratuity - Universities		Xx	xx	xx	
	Pension and Gratuity - Parastatals and Railways Pension		Xx	xx	xx	
	SERVICE WIDE VOTES		Xx	xx	xx	
	Total Consolidated Revenue Fund Charges		Xx	xx	xx	

8	8 - Subventions to Para tatas (According to Sectors-List)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		871,280,140.00	xx	xx	
	List of MDA: Economic Sector		280,247,765.91	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		Xx	xx	xx	
	List of MDA: Sector Sector		Xx	xx	xx	
	Total Subventions to Parastatals		1,151,527,905.91	1,082,264,251.06	xx	
9	Transfer to Capital Development Fund (According to Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		916,552,090.00	xx	xx	
	List of MDA: Economic Sector		Xx	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		Xx	xx	xx	
	List of MDA: Sector Sector		Xx	xx	xx	
	Total Transfer to Capital Development Fund		916,552,090.00	469,640,862.00	xx	
10	10 - Details of Aid & Grants Received		Actual	Total Budget	Variance	
	Bilateral		Xx	xx	xx	

	Multilateral		Xx	xx	xx	
	e.t.c		Xx	xx	xx	
	Total Details of Aid & Grants Received					
11	A - Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget	Variance	Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector		54,900,600.00	xx	xx	
	List of MDA: Economic Sector		228,508,903.00	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		3,911,600.00	xx	xx	
	List of MDA: Sector Sector		447,200,600.00	xx	xx	
	Total Details of Capital Expenditures					
	B. Details of Capital Expenditures of Parastatals (Included in 11A above)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		Xx	xx	xx	
	List of MDA: Economic Sector		Xx	xx	xx	
	List of MDA: Law and Justice Sector		Xx	xx	xx	
	List of MDA: Regional Sector		Xx	xx	xx	
	List of MDA: Sector Sector		Xx	xx	xx	
	Total Details of Capital Expenditures of		Xx	xx	xx	

	Parastatals					
12	Closing Book Balances of Other Funds of the Government	Amount	Amount 20xx.2	Amount 20xx-1		
	list all the other funds cash Book Balance		4,574,337.47	113,380.81		
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB-TREASURY OFFICES		Amount 20xx.2	Amount 20xx-1		
	List all the PPOs/Sub-Treasuries Cash Book Balances					
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20xx.2	Amount 20xx-1		
	List of MDA: Administrative Sector		Xx	xx		
	List of MDA: Economic Sector		Xx	xx		
	List of MDA: Law and Justice Sector		Xx	xx		
	List of MDA: Regional Sector		Xx	xx		
	List of MDA: Sector Sector		Xx	xx		
	Total Details of Cash Book Balances		Xx	xx		

15	INVESTMENTS		Amount 20xx.2	Amount 20xx-1		
	Investments in Quoted Companies		22,850,390.00	22,850,390.00	NIL	
	Investments in Unquoted Companies		Xx	xx		
	Investments in Government Companies		Xx	xx		
	Loans to Other Government		Xx	xx		
	Total Investments		22,850,390.00	22,850,390.00	NIL	
16	LIST OF OUTSTANDING IMPRESTS		Amount 20xx.2	Amount 20xx-1		
	List of MDA: Administrative Sector		Xx	xx		
	List of MDA: Economic Sector		Xx	xx		
	List of MDA: Law and Justice Sector		Xx	xx		
	List of MDA: Regional Sector		Xx	xx		
	List of MDA: Sector Sector		Xx	xx		
	Total Outstanding Imprests		Xx	xx		
17	LIST OF OUTSTANDING ADVANCES		Amount 20xx.2	Amount 20xx-1		
	List of MDA: Administrative Sector		Xx	xx		
	List of MDA: Economic Sector		Xx	xx		
	List of MDA: Law and Justice Sector		Xx	xx		
	List of MDA: Regional Sector		Xx	xx		
	List of MDA: Sector Sector		Xx	xx		

	Total Outstanding Advances		Xx	xx		
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DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND AND SUVEY					52,500,000.00	30,492,264.00		30,492,264.00
DEPARTMENT OF BUDGET, STATISTICS (BPRS)								
DEPARTMENT OF BUDGET, STATISTICS (BPRS)						15,360,000.00		15,360,000.00
WATER, SANITATION & HYGIENE (WASH)								
WATER, SANITATION & HYGIENE (WASH)								
<i>SOCIAL SECTOR</i>								
WOMEN DEVELOPMENT OFFICE								
WOMEN DEVELOPMENT OFFICE								
DEPARTMENT OF SOCIAL DEVELOPMENT								
DEPARTMENT OF SOCIAL DEVELOPMENT					420,000,000.00	36,271,596.00		
DEPARTMENT OF EDUCATION								
DEPARTMENT OF EDUCATION								
PRIMARY SCHOOL TEACHERS					170,000,000.00	281,013,600.00		281,013,600.00
PRIMARY SCHOOL TEACHERS								
DEPARTMENT OF INFORMATION								
DEPARTMENT OF INFORMATION								

DEPARTMENT OF SPORTS AND CULTURE								
DEPARTMENT OF SPORTS AND CULTURE								
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)								
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)					780,000,000.00	163,485,072.00		163,485,072.00
ENVIROMENTAL HEALTH UNIT								
TRADITIONAL RULES COUNCIL								
TRADITIONAL RULES COUNCIL					255,000,000.00	51,873,804.00		51,873,804.00

RE: AUDIT INSPECTION REPORT IN RESPECT OF MAIYAMA LOCAL GOVERNMENT TREASURY MAIN, SALARY, ALLOWANCES AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. RECORDS MAINTENANCE

a. CASH BOOK:-

The upkeep of the cashbook was not done in compliance with the provision of chapter 19 of the Financial Memoranda; in that after all entries were made, monthly totals appeared not to have been done in accordance with F.M 19.18. Moreover, monthly balancing of the cashbook, which is enshrined under FM 19.20 was also not carried out.

b. SUBSIDIARY BOOKS OF ACCOUNTS:-

Audit inspect of the available records revealed records such as Departmental vote of expenditure account book (D.V.E.A), abstract books of expenditure and revenue, advance ledgers, PE Register etc appeared not to have been maintained during the period under review.

RESPONSE

No response from the management.

RECOMMENDATION

The management to shall be strongly warned against negligence of duty and disregard to Financial Memoranda or risk being surcharge appropriately.

2. BUDGETORY PROVISIONS:-

In the course of examining payment vouchers made available to me, it was discovered that, payments vouchers worth N57,885,210.56 appeared not to have been budgeted for or exceeded their budgetary provisions without making necessary arrangement of committing A.I.S.E. details were attached to the main report sent to the Council.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be to explain the reasons for violating budgetary rules and regulation. And the schedule officer shall also be surcharge in accordance with FM 39.3(b)(6).

3. PREPAYMENT AUDIT

In yet another development, it was observed that the Local Government disregards the provision of FM 14:10. Records made available to us revealed that not a single payment voucher was pre-audited by the Internal Auditor. When contacted, the Internal Auditor admitted that the Director Finance did not respect his office or the provision of the Financial Memoranda.

RESPONSE

No response from the management.

RECOMMENDATION

The management and particularly be made to explain the above claimed and/or be surcharge in accordance with 39.3(a).

5. UNDETAILED EXPENDITURE IN THE CASHBOOK

Audit examination of the available records revealed that payments worth ~~₦~~148,132,137.86 without details of whom the payments were made to. This has contravened the provision of F.M 14.4(1). Details of these payments were presented in the main report sent to the Council.

RESPONSE

No response from the Council.

RECOMMENDATION

The management shall be made to account for this funds and the officers who authorized these payments shall be surcharge in accordance with 39.3(a)(6 & 10).

5. TAX AND VAT DEDUCTION:-

Attached as appendix 'D' is the table of contractual deduction of V.A.T and Withholding tax that were not been remitted to the appropriate government agency and no satisfactory explanation was offered.

RESPONSE

No response from the management

RECOMMENDATION

The management shall be made account for the amount deducted in the name of tax and the officer who authorized the deductions shall be surcharge in accordance with FM 39.3(a)(13).

6. SALARY AND ALLOWANCES:-

Appendix 'B' of the report sent to the Council was the table of receipts and payment of salary and allowances on monthly basis as received from the Kebbi State Joint Account in the course of computing the salary and allowances payment vouchers, it was discovered that while the sum of ~~₦465,803,821.01~~ was disbursed for said purposes but only the sum ~~₦463,191,671.22~~ appeared to have been spent and the sum of ~~₦2,612,149.79~~ remained unaccounted for.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made to account for the amount in question and the officer who authorized the payments shall be surcharged in accordance with FM 39.3(a)(10).

REVENUE GENERATION AND COLLECTION:-

The revenue collection of Maiyama Local Government for the period covered by my report was not encouraging. From the treasury receipts and cashbook made available for my inspection, it was discovered that only the sum of

N2,007,380.00 appeared to have been generated from all the sources available for revenue collection. From the above generation it was discovered that annual revenue drive would not appear to have been done, which gives way for none collection of revenue from filling stations, medical stores, private school, GSM network etc.

Please convince me as to why your Local Government cannot generate revenue from all this sources so as to reduce reliance from the Federation for its day today running cost.

1. HARAJI COLLECTION:-

Rv. No 62/12/24 indicates that the sum of ₦1,280,000.00 appeared to have been generated as Haraji for the year 2024, but up to the time of writing this report not a single kobo was paid to the State Board of Internal Revenue and the same would not appear to have been seen in the Local Government revenue accounts. Please comment.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

NGASKI LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Ngaski Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Ngaski Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE EXECUTIVE CHAIRMAN
NGASKI LOCAL GOVERNMENT
SECRETARIAT COMPLEX, WARRA

Our Ref:.....

Date:.....

STATEMENT OF FINANCIAL RESPONSIBILITY
STATEMENT NO1
RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statements have been prepared by the Treasurer of Ngaski Local Government Council in accordance with the provision of Financial (Council and Management) Act 1958 as amended. The Financial Statement comply with the Generally Accepted Accounting Practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within the Statutory Authority and properly record the use of all public financial resources by the Local Government Council, this system of internal control has operated adequately throughout the reporting period.

Signed: _____

Treasurer

Date: _____

10 - July 2025

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control And Management Act 1958 as Amended).

In our opinion, these financial statements fairly reflects the financial position of the Local Government as at 31st December, 2024 and its operations for the year ended on that date.

Treasurer

Date

10 - July 2025

chairman

Date

20 July 2025



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Ngaski Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirements and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) show a "true and fair" view of the state of affairs of the Ngaski Local Government Council as at 31st December, 2024, with exception of observations raised therein.


17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

.....NGASKI.....GOVERNMENT OF NIGERIA

CASHFLOW STATE FOR THE YEAR ENDED 31ST DECEMBER, 20_24

ANNUAL BUDGET 2024 ₦		NOTES	ACTUAL YEAR 2024 ₦	PREVIOUS YEAR 2023 ₦
	Cashflows from Operation Activities:			
	Receipts:			
3,088,600,532.00	Statutory Allocation FAAC	1	1,749,723,344.37	1,680,412,672.99
1,527,897,925.00	Value Added Tax Allocation	1	1,869,607,411.42	999,521,538.83
4,616,498,457.00	Sub-total – Statutory Allocation		3,619,330,755.83	2,674,934,211.82
50,000,000.00	Direct Taxes	2	5,899,974.04	10,000,000.00
	Licences			
50,000,000.00	Mining Rents		15,000,000.00	15,000,000.00
28,000,000.00	Royalties		20,000,000.00	
	Fees:		Nil	
	Fines		Nil	
	Sales		Nil	
	Earnings :			
60,000,000.00	Sales/Rent of Government Buildings:		1,200,000.00	1,300,000.00
59,000,000.00	Sale/Rent of Lands and Others;		10,000,000.00	15,000,000.00
	Repayments-General:			
	Investment Income			
3,000,000.00	Interest Earned			
	Re-imburement			
250,000,000.00	Sub-total – Independent Revenue		52,099,974.04	41,300,000
	Other Revenue Sources of the.....Government			
	Total Receipts		3,671,430,720.87	2,716,234,211.82
	Payment:			
657,665,240.00	Personnel Costs (Including Salaries on CRF Charges):	4	684,796,100.02	596,463,929.87
340,983,739.00	Federal/States/LGC Govt Contribution to Pension:	5	224,817,589.39	213,503,783.20
206,800,000.00	Overhead Charges:	6	36,200,000.00	36,000,000.00
	Consolidated Revenue Found Charges (Incl. Service Wide Votes)			
701,000,000.00	Subvention to Parastatals:	8	990,466,742.23	794,057,189.54
	Other Operation Activities			
	Other Transfers			
	Total Payment		1,936,280,431.56	1,640,024,902.61
	Net Cash Flow from Operating Activities		1,735,150,298.31	1,076,209,309.21
	CashFlows from Investment Activities			
505,000,000.00	Capital Expenditure: Administrative Sector:		450,000,000.00	200,000,000.00
2,033,040,271.00	Capital Expenditure: Economic Sector:		1,200,000,000.00	800,000,000.00
	Capital Expenditure: Law and Justice:			
543,000,000.00	Capital Expenditure: Regional Development:		25,150,298.31	26,209,309.21
685,000,000.00	Capital Expenditure: Social Service Sector:		39,715,722.76	50,000,000.00
	Capital Expenditure: Funded from Aid and Grants:			
	Net Cash Flow from Investment		1,714,866,021.07	1,076,209,309.21

	Activities:			
	CashFlows from Financing Activites:			
	Proceed From Aid and Grants:	10	Nil	
	Proceed From External Loan:	19	Nil	
	Proceed From Internal Loans: FGN/Treasury Bonds	20	Nil	
	Proceed From Internal Loans: NTBs etc	21	Nil	
	Proceed From Development of Nat Resources	23	Nil	
	Proceed of Loans From Other Funds	24	Nil	
	Repayment of External Loans (Including Servicing)	19	Nil	
	Repayment of FGN/ Treasury Bonds:	20	Nil	
	Repayment of Internal Loan-NTBs	21	Nil	
	Repayment of Loans from Development of Nat Resources	23	Nil	
	Repayment of Loans From other Funds	24	Nil	
	Nat Cash Flow from Financing Activities:		Nil	
	Movement in Other Cash Equipment Accounts			
	(Increase) / Decrease In Investments		Nil	Nil
	Net (Increase) / Decrease in Other Cash Equivalentents:		3,098,105.13	Nil
	Total Cash flow from other Cash Equivalent Accounts		3,098,105.13	Nil
	Net cash for the year			
	Cash & Its Equivalent as at 1st January, 20__24__		17,186,172.11	
	Cash & Its Equivalent as at 31st December, 20__24__ ****		20,284,277.24	17,186,172.11

The Accompanying Notes from part of these Statements

Name and Signature of _____

Accountant –General of the Federation/ Accountant –General of the state/ Local Government Treasurer

***** Cash and cash Equivalent agree with Cash and Cash Equivalent in State 2

STATEMENT NO. 2**.....NGASKI.....GOVERNMENT OF NIGERIA****STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 20_24__**

ASSETS:-	NOTES	CURRENT YEAR 20_24__	Previous year 2023__-1
		₦	₦
Liquid Assets:-			
Cash Held by AGF:			
-CRF Bank Balance (CBN/CRF Bank):		20,284,277.24	17,182,172.11
-Pension Account (CBN/Bank):			
-Other Bank of Treasury			
-Cash Balances of Trust & Other Funds of the FGN/State/LGC:	12	1,714,866,021.07	1,028,817,758.21
-Cash Balances with Federal Pay Offices/Sub – Treasury:	13	Nil	Nil
Cash Held by Ministries, Departments and Agencies:-	14	Nil	Nil
TOTAL LIQUID ASSETS		1,735,150,298.31	1,045,999,930.32
Investments and Other Cash Assets:			
Federal/State/Local Government Investments		25,000,000.00	25,000,000.00
Imprests:-	16	Nil	
Advances:-	17	Nil	
Revolving Loans Granted:-	18	Nil	
Intangible Assets			
TOTAL INVESTMENT AND OTHER CASH ASSETS		25,000,000.00	25,000,000.00
TOTAL ASSETS		1,760,150,298.31	1,070,999,930.32
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund:		20,284,277.24	17,182,172.11
Capital Development Fund:		1,714,866,021.07	
Trust and Other Public Funds:			1,028,817,758.21
Police Reward Fund		Nil	
TOTAL PUBLIC FUNDS		1,735,150,298.31	1,045,999,930.32
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/State/LGC	19	Nil	
FGN/State/LGC Bonds and Treasury Bonds.	20	Nil	
Nigerian Treasury Bills (NTB)	21	Nil	
Development Loan Stock	22	Nil	
Other Internal Loans (Promissory Notes)	23	Nil	
Internal Loans from Other Funds	24	Nil	
TOTAL EXTERNAL AND INTERNAL LOANS		NIL	
OTHER LIABILITIES			
Deposits:-	25	Nil	
TOTAL LIABILITIES		1,760,150,298.31	

The Accompanying form part of these statements

Name and Signature of _____

Accountant –General of the Federation/ Accountant –General of the state/ Local Government Treasurer

STATEMENT NO. 3
.....NGASKI.....GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL PREVIOUS YEAR (20_23__-1)	NOTES	ACTUAL YEAR 20_24__	FINAL BUDGET 20_24__	INITIAL/ORIGINAL BUDGET 20_24__	SUPPLEMENTARY BUDGET 20_24__	VARIANCE ON FINAL BUDGET
		₦	₦	₦	₦	%
	Opening Balance:					
	ADD: REVENUE					
1,679,126,989.00	Statutory Allocations: FAAC	1,749,723,344.27				
844,347,461.00	Value Added Text Allocation	1,869,607,411.42				
2,522,474,450.00	Sub-total - Statutory Allocation	3,619,330,755.74	4,616,498,457.00			0.28%
50,000,000.00	Direct Taxes	5,899,974.04	50,000,000.00			7.47%
	Licenses	Nil				
78,000,000.00	Mining Rates	15,000,000.00	78,000,000.00			4.2%
	Royalties	20,000,000.00	60,000,000.00			4%
	Fees:	Nil				
	Fines:	Nil				
	Sales	Nil				
	Earnings:	NIL				
60,000,000.00	Sales/Rent of Government Buildings:	1,200,000.00	59,000,000.00			48.16%
50,000,000.00	Sale/Rent of Lands and Others:	10,000,000.00	60,000,000.00			5%
	Repayment: General:					
	Investment Income					
	Interest Earned					
	Re-Imbursements					
	Sub-total – Independent Revenue	52,099,974.04				
	Other Revenue Sources of the Government	3 Nil				
	TOTAL REVENUE:	3,671,460,720.87				
	LESS:EXPENDITURE					
703,069,594.00	Personnel Costs (Including Salaries on CRF Charges):	4 675,796,100.02	657,665,240.00			2.60%
350,000,000.00	Federal/States/LGC Govt.	5 224,817,389.31	982,992,940.00			35.77%

	Contribution of Pension					
36,000,000.00	Overhead Charges:	6	45,200,000.00	206,800,000.00		0.55%
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	Nil			
966,298,024.00	Subvention of Parastatals:	8	990,466,742.23			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
	Repayment: External Loans FGN/States/LGC					
	Repayment: FGN/States/LGC Bonds & Treasury Bonds.					
	Repayment: Nigerian Treasury Bills (NTB)					
	Repayment: Development Loan Stock					
	Repayment: Other Internal Loans (Promissory Notes)					
	Repayment: Internal Loans from Other Funds					
2,055,367,618.00	TOTAL EXPENDITURE		1,936,280,431.56			
714,106,832.00	OPERATING BALANCE		1,735,150,298.31			53.90%
	<u>APPROPRIATIONS/TRANSFERS:-</u>					
	Transfer to Capital Development Fund:	9	1,714,866,021.07			
	Closing Balance:		20,284,277.24			

The Accompanying form part of these statements

Name and Signature of _____
Accountant –General of the Federation/ Accountant –General of the state/ Local Government Treasurer

	TOTAL CAPITAL EXPENDITURE:		1,714,866,021.07				
	Intangible Assets						
17,182,172.11	CLOSING BALANCE:		20,284,277.24				

-----NGASKI-----GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARENDED 31ST DECEMBER, 20_24_____

NOTE	Details					
		Ref. Note	Amount	Amount		Remark
1	A- Share of Statutory Allocation from FAAC					
	<i>Net Share of Statutory Allocation FAAC</i>		1,749,723,344.00			
	Add :Deduction at source for Loan Repayment					
	Share of Statutory Allocation – Other Agencies		585,923,374.00			
	Share of Federal Accounts Allocation- Excess Crude Oil		14,076,720.00			
	Total (GROSS) FAAC Allocation to FGN/SG/LG					
1	B. Value Added Tax					
	Share of Value Added Tax (Vat)		1,876,723.110.00			
2	Internally Generated Revenue (Indipendent Revenue)		Actual	Budget	Variance	
	Direct Taxes		7,000,000.00	50,000,000.00	43,000,000.00	
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Direct Taxes					
	Licences					
	MDA 1					
	MDA 2					
	MDA 3					
	Total Licences					
	Mining Rates		15,000,000.00	50,000,000.00	35,000,000.00	
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Mining Rates					
	Royalties		20,000,000.00	28,000,000.00	8,000,000.00	
	MDA 1					

	MDA 2				
	MDA 3				
	e.t.c				
	Total Royalties				
	Fees				
	MDA 1				
	MDA 2				
	MDA 3				
	e.t.c				
	Total Fees				
	Fines				
	MDA 1				
	MDA 2				
	MDA 3				
	e.t.c				
	Total Fines				
	Sales				
	MDA 1				
	MDA 2				
	MDA 3				
	e.t.c				
	Total Sales				
	Earning				
	MDA 1				
	MDA 2				
	MDA 3				
	e.t.c				
	Total Earning				
	Sales/Rent of Government Buildings		1,200,000.00	60,000,000.00	58,800,000.00
	MDA 1				
	MDA 2				
	MDA 3				
	e.t.c				
	Total sales/Rent of Government Building				
	Sale/Rent on Lands and Others:				
	MDA 1				

	MDA 2					
	MDA 3					
	e.t.c					
	Total Sale/Rent on Land and Others		10,000,000.00	59,000,000.00	49,000,000.00	
	Repayments					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Repayments					
	Investment Income					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Investment Income					
	Interest Earned					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total interest Earned					
	Re-imbursement					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Re-imburbement					

3	Other Revenue Sources of the -----Government:					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Other Revenue Sources					

4	A – Total personnel Costs (Including Salaries directly charged to CRF in note 4B below):		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		864,796,100.00	656,665,240.00	(27,130,860.00)	
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel cost					
	B- salaries directly charged to CRF (included in Note 4A above)					
	List of Parastatals and Agencies:					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor –General for Federation					
	Auditor –General for State					
	Auditor –General for Local Governments					
	INEC Chairman and Commissioners					
	e.t.c					
Total						
5	Employers Contribution to Pension according to Sector		Actual	Total Budget	Variance	
List of MDA: Administrative Sector		224,817,389.00	340,983,739.00	116,166,349.00		
List of MDA: Economic Sector						
List of MDA: Law and Justice Sector						
List of MDA: Regional Sector						
List of MDA: Sector Sector						
Total employers Contribution to Pension						
6	Overhead Cost					
List of MDA: Administrative Sector		36,200,000.00	206,800,000.00	(170,600,000.00)		
List of MDA: Economic Sector						
List of MDA: Law and Justice Sector						
List of MDA: Regional Sector						
List of MDA: Sector Sector						
Total Overhead Cost						

7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Varince	
	Pension and Gratuity- Civilian					
	Pension and GratuityVOTES- Military					
	Pension and Gratuity- Police					
	Pension and Gratuity- CIPPO					
	Pension and Gratuity- National/ State Assembly					
	Pension and Gratuity- Judiciary					
	Pension and Gratuity- (SSS & Nig Intelligence Agency)					
	Pension and Gratuity- Universities					
	Pension and Gratuity- Parastatals and Railways Pension					
	SERVICE WIDE					
	Total Consolidated revenue Fund charges					
8	Subventions to Parastatals (according to sectors-list)					
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total subventions to Parastatals					
9	Transfer of Capital Development Fund (According to Sector)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		450,000,000.00	505,000,000.00	(55,000,000.00)	
	List of MDA: Economic Sector		1,200,000,000.00	2,033,040,271.00	(833,040,271.00)	
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector		25,850,324.00	543,600,00.00	(517,759,676)	
	List of MDA: Sector Sector		60,000,000.00	685,000,000.00	(625.000,000.00)	
	Total Transfer To Capital Development Fund					
10	Details of Aid & Grants Received		Actual	Total Budget	Variance	
	<i>Bilateral</i>					
	<i>Multi Lateral</i>					
	<i>ETC</i>					
	Total Details of Aid & Grant Received					
11	A – Details of Total Capital Expenditures (According		Actual	Total Budget		

12	to Sectors)					
			Actual	Total Budget	Variance	Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Capital Expenditures					
	B – Details of Capital Expenditures (According To Sectors)		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
List of MDA: Law and Justice Sector						
List of MDA: Regional Sector						
List of MDA: Sector Sector						
Total Details of Capital Expenditures of Parastatals						
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT		Amount 20-----	Amount 20---			
List all the Other Funds Cash Book Balances						
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUBTREASURY OFFICES		Amount 20---2	Amount 20--1		
	List all the FPO/sub- Treasuries Cash Book Balances					
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20---2	Amount 20--1		
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
15	INVESTMENT		Amount 2024	Amount 2023		
	Investment In Quoted Companies		25,000,000.00	25,000,000.00		

	Investment In Unquoted Companies					
	Loan to Government Companies					
	Loan to Other Government					
	Total Investments					

RE: AUDIT INSPECTION REPORT IN RESPECT OF NGASKI LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. OUTSTANDING PAYMENT VOUCHERS

During the posting of payment vouchers into the cash book, it was observed that paid vouchers to the tune of ₦142,298,496.63 were not available for audit examination. Details of such payment vouchers were attached to the main report sent to the Council as appendix "B".

RESPONSE

No response from the management

RECOMMENDATION

The management shall be made to produce those vouchers for audit purposes and the schedule officers shall be surcharge for negligence of duty

2. INFLATION OF SALARY PAYMENT

During the casting of paid salary payment vouchers, it was observed that the sum of ₦32,850,200.82 appeared to have been injected into the salary payment vouchers (from January to December 2024). Details of these vouchers were attached to the main report sent to the Council as Appendix "C".

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to provide defense or account for the amount involved. The officers who authorized this payments shall be surcharged in accordance with FM 39.3(a)(10).

3. UNCLAIMED PAYMENT VOUCHERS

During examination of payment vouchers for the period under review revealed that, paid vouchers worth ~~₦~~11,577,000.00 appeared to have been paid without acknowledgement from the receipts. Details were attached to the main report sent to the Council as appendix "D".

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to account for the amount in question and the officer who authorized the payment shall be surcharged in accordance with FM 39.3(a)(10).

4. UNAUTHORIZED PAYMENT VOUCHERS

In another instance, payment vouchers worth ~~₦~~87,603,333.33 were paid without been controlled by the respective Officers Controlling the Vote. This indicates clear breach and contradiction of FM provisions 14.8 and 14.9.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made explain reason for effecting payments without the knowledge of the officers Controlling the Votes and the officers who authorized such payments shall be surcharge in accordance with FM 39.3(b).

5. UNDOCUMENTED PAYMENT VOUCHERS

- a. Payment voucher no. 66/3/2024 paid to Director Agric for the purchase of 100 bags of grains worth ~~N~~6,000,000.00.
- b. Payment voucher no. 2/4/2024 paid to Director Agric for the supply of 750 bags of fertilizer amounting to ~~N~~4,100,000.00.
- c. Payment voucher no. 68/3/2024 paid to Director Social for the purchase of motorcycles for security purposes amounting to ~~N~~30,000,000.00.

Audit examination of these payment vouchers revealed that necessary supporting documents were not attached to authenticate the payments.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to account for these expenses or refund the amount involved. Similarly, the officers who authorized the payments shall be surcharge in accordance with 39.3(a)(4).

INTERNALLY GENERATED REVENUE

It has been observed with great displeasure that revenue records were kept and maintained by the Local Government Council during the period under review. Please comment as to why F.M provision no. 39.3(a) 13 would not be applied to both the Treasurer and Revenue Officer.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

SAKABA LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Sakaba Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Sakaba Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



SAKABA LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

Local Government Secretariat
Sakaba Road,
P.M.B 001, Dirin Daji
Kebbi State

r Ref: _____ *Your Ref:* _____ *Date:* _____

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Sakaba Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Sakaba Local Government Council**.

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Sakaba Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Sakaba Local Government Council

Signature: 

Date: 14/07/2025

TREASURER
Sakaba Local Government Council

Signature: 

Date: 14/07/2025



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Sakaba Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Sakaba Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	Receipts			
2,160,472,986	Statutory Allocation	1	1,783,798,252.29	1,430,846,282.82
2,447,004,040	Value Added Allocation	1	1,665,958,953.91	915,007,189.69
4,604,447,026	SUB TOTAL STATUTORY ALLOCATION		3,449,757,206.20	2,345,853,472.51
7,000,000	Direct Taxes	2	1,420,000.74	-
50,000,000	License	2	1,506,200.15	1,220,000.00
5,000,000	Fees	2	924,500.10	780,000
1,000,000	Fines	2	950,250.17	850,000
30,000,000	Earning	2	1,830,740.77	1,650,000
30,000,000	Sales on Gov't Building	2	2,716,200.60	1,500,000
123,000,000	TOTAL INDEPENDENT REVENUE		9,347,892.53	6,000,000
-	Other revenue sources of 10% share of state		NIL	110,092,287.00
4,730,447.026	TOTAL RECEIPTS	3	3,459,105,098.73	2,461,945,759.55
	PAYMENT			
379,663,854	Personnel cost	4	661,559,798.95	476,142,869.75
200,000,000	Contribution to pension	5	197,741,425.41	180,384,176.47
199,800,000	Overhead cost	6	45,000,000.00	36,000,000
973,705,930	Subvention	8	890,796,610.22	697,927,208.80
1,753,169,784.00	TOTAL PAYMENTS		1,795,097,834.58	1,390,454,254.80
2,601,741,096	Net cash from operating Activities		1,664,007,264.15	1,071,491,504.75
	CASH FLOW FROM INVESTING ACTIVITIES			
743,419,513	Capital Expenditure Administrative Sector	11	364,007,264.15	271,125,853.68
1,835,500,000	Capital Expenditure Economic Sector		480,509,546.11	393,117,143.67
404,000,000	Capital Expenditure Social Sector	11	345,250,000.15	408,181,023
575,000,000	Capital Expenditure Regional Sector	11	220,164,290.14	-
3,557,919,513	Net cash flow from Investing Activities		1,409,931,100.55	1,072,242,020.25
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-

	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	
	Net (Increase/Decrease in other cash equivalent		254,076,163.60	
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		-	-
	Net Cash flow		254,076,163.60	(750,515.60)
	Cash flow & its equivalent as at 1/1/2024		128,120.08	878,635.68
	Cash flow & its equivalent as at 31/12/2024		254,204,283.68	128,120.08

STATEMENT NO. 2

**SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		254,204,283.68	128,120.08
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	1,664,007,264.15	Nil
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		1,918,211,547.83	128,120.08
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investment	15	49,650,391.60	49,650,391.60
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		49,650,391.60	49,650,391.60
TOTAL ASSETS		1,976,861,939.43	49,778,511.68
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund			40,000,511.68
Capital Development fund		1,664,007,264.15	9,778,000.00
Trust and other pubic fund		303,854,675.28	-
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		1,976,861,939.43	49,778,511.68
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-

Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES			
Deposit	25	NIL	
TOTAL LIABILITIES		1,967,861,939.43	49,778,511.68

STATEMENT NO. 3

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,430,846,282.82	Statutory Allocation	1	1,783,798,252.29	2,160,472,986.00	17%
915,007,189.69	Value Added Allocation	1	1,605,958,953.91	2,447,004,040	31%
2,345,853,472.51	Sub Total Statutory Allocation		3,449,757,206.20	4,607,447,026	
-	INDEPENDENT REVENUE				
1,220,000.00	Direct Taxes	2	1,420,000.74	7,000,000	80%
780,000	License	2	1,506,200.15	5,000,000	70%
850,000	Fees	2	924,500.10	5,000,000	81%
1,650,000	Fines	2	950,250.17	1,000,000	4%
1,500,000	Earnings	2	1,830,740.77	30,000,000	106%
6,000,000	Sales of Govt. Building	2	2,714,200.66	30,000,000	90%
110,092,287.00	TOTAL INDEPENDENT REVENUE		9,347,892.53	123,000,000	
2,461,945,759.55	Other revenue sources from State IGR.		NIL	-	
	TOTAL REVENUE		3,459,105,098.73	4,730,447,026	
	LESS EXPENDITURE				
476,142,869.75	Personnel cost	4	661,559,798.95	329,663,854	100%
180,384,176.47	Contribution to Pension	5	197,741,425.41	200,000,000	1%
36,000,000	Overhead Cost	6	45,000,000	199,800,000	77%
697,927,208.80	Subventions to Parastatals	8	890,796,610.22	973,705,930	8%
1,390,454,254.80	TOTAL EXPENDITURE		1,795,097,834.58	2,128,705.930	
	Operating Balance		1,664,007,264.15	1,753,169,784	-5%
	APPROPRIATION/TRANSFERS		1,664,007,264.15	1,753,169,784	-5%
	Closing Balance		-	-	-

STATEMENT NO. 4

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024

PREVIOUS YEAR	DESCRIPTION	NOTE	TOTAL 2024	BUDGETED 2024	VARIANCE %
1,031,490,993.07	Transfer from consolidated revenue fund		1,664,007,264.15	1,753,169,784	5%
1,031,490,993.07	Total Revenue available		1,664,007,264.15	1,753,169,784	5%
	LESS CAPITAL EXPENDITURE				
100,000,000	Capital Expenditure: Administrative Sector		309,802,980.47	743,419,513	58%
431,490,993.07	Capital expenditure: Economic Sector		711,542,717.75	1,835,500,000	61%
290,222,000	Capital Expenditure: Social Sector		198,246,116.10	404,000,000	50%
200,000,000	Capital expenditure: Regional Sector		190,211,166.15	575,000,000	66%
1,021,712,993.07	TOTAL CAPITAL EXPENDITURE		1,409,802,980.47	3,557,919,513.00	
9,778,000	Closing Balance		254,204,283.68	-	

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	631,374,800.06	631,374,800.06	
	Add. Deduction from loan Repayment	B	-	-	
	Share of Allocation other agencies	C	-	1,138,551,283.59	
	Share of Federal Account Allocation: Excess crude oil	D		13,872,168.64	
	TOTAL GROSS FAAC ALLOCATION TO SAKABA LG			1,783,798,252.29	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			1,665,958,953.91	
	TOTALS			3,449,757,206.20	

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

DIRECT TAXES	ACTUAL	BUDGET	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SAKABA Local Government Council	1,420,000.74	7,000,000	-5,579,999.26
TOTAL DIRECT TAXES	1,420,000.74	7,000,000	-5,579,999.26
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SAKABA Local Government Council	1,506,200.15	50,000,000	-48,493,799.85
TOTAL LICENCE	1,506,200.15	50,000,000	-48,493,799.85
FEES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SAKABA Local Government Council	924,500.10	1,000,000.00	-75,499.90
TOTAL FEES	924,500.10	1,000,000.00	-75,499.90
FINE			
MDA 1	-	-	-
MDA 2	-	-	-

MDA 3	-	-	-
SAKABA Local Government Council	950,250.17	50,000,000	49,049,749.83
TOTAL FINE	950,250.17	50,000,000	49,049,749.83
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SAKABA Local Government Council	1,830,740.77	30,000,000	-28,169,259.23
TOTAL EARNINGS	1,830,740.77	30,000,000	-28,169,259.23
SALES ON GOV'T BUILDING			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SAKABA Local Government Council	2,316,200.66	30,000,000	-27,683,799.34
TOTAL SALES ON GOV'T BUILDING	2,316,200.66	30,000,000	-27,683,799.34
OTHER REVENUE SOURCES OF SAKABA LG 10% OF STATE SHARE OF IGR			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SAKABA Local Government Council	NIL	NIL	NIL
TOTAL OTHER REVENUE	NIL	NIL	NIL

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

(4) TOTAL PERSONNEL COST	ACTUAL	BUDGETED	VARIANCE
SAKABA LG, TOTAL PERSONAL COST FOR THE YEAR ENDED DEC, 2024	661,559,798.95	700,000,000	-38,440,201.05
TOTAL	661,559,798.95	700,000,000	-38,440,201.05
(5) CONTRIBUTION TO PENSION			
SAKABA LG, CONTRIBUTION TO PENSION	197,741,425.41	400,000,000	-202,258,574.59
TOTAL CONTRIBUTION TO PENSION	197,741,425.41	400,000,000	-202,258,574.59
(6) OVERHEAD COST			
SAKABA LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	55,000,000	-10,000,000.00
TOTAL OVERHEAD COST	45,000,000	55,000,000	-10,000,000.00
(7) SUBVENTION TO PARASATATALS			
63. SAKABA LG EA	293,642,094.84		
64. Contribution to Zuru emirate	40,116,501.12		
65. Contribution to 0.55% Joint Account Committee	26,089,312.09		
66. Contribution to 0.85% Local Government Service Commission	12,401,147.37		
67. Contribution to 25% Rural infrastructure	436,164,835.58		
68. 0.25% Social Security fund			
69. Joint Army/Police Patrol	1,851,907.78		
70. Women Empowerment	3,600,000		
71. Contribution to Primary Health Care Agency	300,000.00		
72. Contribution to LGEA Committee on Basket Fund	35,850,811.40		
73. Contribution to ADBs	3,830,000.00		
74. Contribution to Zakkat Committee			
75. Contribution to Special Assistance	4,400,000		
76. Mine Gauds	4,800,000.00		
	22,750,000		
	5,000,000.00		
TOTAL	890,796,610.22	973,705,930	-82,909,319.78
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
4. Administrative Sector	309,802,980.47	743,419,513	- 433,616,532.53
5. Economic Sector	711,542,717.75	1,835,500.00	- 1,123,957,282.25
6. Social Sector	198,246,116.12	404,000,000	- 205,253,883.90
7. Regional Sector	190,211,166.15	575,000,000	- 384,788,833.85

TOTALS	1,409,802,980.47	3,557,919,513	-2,148,116,532.53
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	364,007,264.15	743,419,513	-379,412,248.85
Economic Sector	480,509,564.11	1,835,500.00	-1,354,990,485.89
Social Sector	345,250,000.15	404,000,000	-58,749,999.85
Regional Sector	220,164,290.14	575,000,000	-354,835,709.86
TOTAL DETAILS OF CAPITAL EXPENDITURE	1,409,802,980.47	3,557,919,513	-2,148,116,532.53

	AMOUNT 2024	AMOUNT 2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	254,204,283.68	128,120.08
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2023
1. Investment in Quoted Companies (Bua Cement)	29,650,391.60	29,650,391.60
2. Investment in Un Quoted Companies (Home Saving and Loan)	20,000,000	20,000,000
TOTAL INVESTMENT	49,650,391.60	49,650,391.60

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET 2023	REC EXP 2023	CAP EXP 2023	TOTAL EXP 2023	FINAL BUDGET 2024	REC EXP 2024	CAP EXP 2024	TOTAL EXP 2024
Chairman	25,630,186.00	23,031,619.00	-	23,031,619.00	45,583,434	43,583,434	-	43,583,434
Vice Chairman	24,630,186	22,031,619	-	22,031,619	44,583,434	42,583,434	-	42,583,434
Internal Audit	1,779,072.00	1,779,072.00	-	1,779,072.00	1,779,072.00	1,779,072.00	-	1,779,072.00
Special Assistance	22,750,000	22,750,000	-	22,750,000	22,750,000	22,750,000	-	22,750,000
The Council	94,596,524	36,010,320	-	36,010,320	99,017,900	42,001,410	-	42,001,410
Administrative and General Services	384,044,365	80,000,000	260,280,708.60	340,280,708.60	384,044,365	80,000,000	260,280,708.60	340,280,708.60

Secretary to the Council	10,056,428	9,256,400	-	9,256,400	12,368,592	11,368,592.10	-	11,368,592.10
Economic Sector	757,482,659	50,000,000	700,000,000	750,000,000	757,482,659	50,000,000	600,000,000	110,000,000
Department of Finance and Supply	33,496,032	30,496,032	-	30,496,032	55,429,937	50,429,937	-	50,429,937
Department of Works Transport, Housing Land and Survey	601,588,476	24,588,476	200,000,000	224,588,476	605,363,378	25,588,476	200,000,000	255,588,476
Department of Budget Planning Research and Survey	26,977,377	25,977,377	-	25,977,377	26,236,875	25,236,875	-	26,236,875
Water Sanitation Hygiene Wash	45,000,000	-	140,000,000	140,000,000	155,000,000	-	150,000,000	150,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,000,000	-	3,000,000
Department of social development	915,389,692	300,000,000	300,000,000	600,000,000	954,999,475	300,000,000	300,000,000	640,000,000
Department of Education	300,000,000	293,642,094.84	-	293,642,094.84	300,000,000	293,642,094.84	-	293,642,094.84
PHC	171,690,845	168,690,845	-	168,690,845	161,985,142	160,985,142	-	160,985,142
Traditional Rulers	65,494,413	60,494,413	-	60,494,413	74,793,191	70,793,291	-	70,793,291

RE: AUDIT INSPECTION REPORT IN RESPECT OF SAKABA LOCAL GOVERNMENT COUNCIL ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. STATE OF ACCOUNTING RECORDS AS AT 31ST DECEMBER, 2024

a. CASHBOOK:-

It has been observed that the council cash book which is the book of prime entry around which all other entries in the subsidiary ledgers terminate was not properly maintained.

b. STORES:-

Audit inspection of the Council stores revealed that there was noncompliance with F.M 34:10(3) and no proper supervision of store. This was evident by non-maintenance of appropriate store record contrary to F.M 34.14 to F.M 14.18.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made to explain why they failed to maintained these important records and shall also be held responsible for all the money lost as a result.

2. BANK RECONCILIATION STATEMENT:-

This is important aspect of book keeping process where agreement between bank and Local Government balances are established. But to my dismay, the FM provision no. 19.23 that mandated it was abused, due to the fact that the said reconciliation was not done.

RESPONSE

No response from the management.

RECOMMENDATION

The Treasurer shall be held responsible for this dismal performance and be surcharge in accordance with FM 39.3b)(5).

3. OUTSTANDING PAYMENT VOUCHER:-

a. Examination of cash book and payment vouchers revealed that payment vouchers worth ~~N~~5,522,380.04 have not been made available to me for inspection, contrary to provision of F.M 14.29. details of the vouchers were attached to the main report sent to the Council as appendix "B".

b. Outstanding Payment Vouchers (Salary):-

Examination of salary payment vouchers revealed that vouchers amounting to ~~N~~6,056,673.94 have not been made to me for scrutiny. Contrary to F.M 14.26. Appendix "J" attached to the main report sent to the Council gave details.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to produce the vouchers or account for the amount involved and be surcharged accordingly.

4. INTERNAL AUDITOR'S ENDORSEMENT:-

Examination of the available accounting records revealed that this Local Government Council ignored the office of the Internal Auditor by not allowing vouchers to the tune of N5,587,000.00 undergo prepayment audit. This is a clear violation of section 14.10

and entire chapter 40 of the Financial Memoranda. Appendix "C" attached to the main report sent to the Council gave details.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be explain their reason for not allowing the Internal Auditor to perform his statutory duty and the Treasurer shall equally be warned against paying voucher that did not undergo prepayment audit.

5. UNAUTHORISED PAYMENT VOUCHERS:-

Examination of various accounting records revealed that payment vouchers amounting to ~~N~~7,418,591.04 was paid without the endorsement from the officers controlling votes, contrary to F.M 14.8 and 14.9 respectively. Details of these vouchers were attached to the main report sent to the Council as appendix "D".

RESPONSE

No response to the management.

RECOMMENDATION

The management shall be to explain their reason for effecting payment without prior endorsements by the officers controlling the votes. The officers who authorized these payments shall be surcharge in accordance with FM 39.3(a & b).

6. UNDOCUMENTED PAYMENT VOUCHERS:-

Payment vouchers worth the sum of ~~N~~5,310,861.63 have been paid without attaching the necessary accounting documents, which makes it impossible to admit it as proper

charge against the public funds entrusted the Council. Appendix "E" attached to the main report gave details.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made account for the amount in question and be surcharged in accordance with FM 39.3(6 & 10).

7. UNRECEIPTED PAYMENT VOUCHERS:-

Payment vouchers worth ~~N~~89,372,798.35 appeared to have been paid/transferred to various organization without acknowledgement or receipt confirming the receipts of such payments by the beneficiaries. Details were attached to the main report sent to the Council as appendix "G".

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made to account for the amounts involved and the officers who authorized the payments shall also be surcharged in accordance with FM 39.3(a)(6 & 10)

8. OVER HEAD COST:-

Sakaba Local Government Council received the sum of ~~N~~48,000,000.00 from the State Joint Account as running cost, while the sum of ~~N~~46,200,000.00 appeared to have been expended leaving the total sum of ~~N~~1,800,000.00 unaccounted for. Appendix "H" attached to the main report sent to the Council gave details.

RESPONSE

No response from the management

RECOMMENDATION

The management shall be made to account for the amount or refund. The Treasurer shall be surcharged accordingly.

REVENUE

It is quite worrisome to note that your Council only realized the sum of ₦1,079,100.00 as Internally Generated Revenue for the year under review; despite various sources such as timber, markets, departmental receipts, filling stations and many others. Please comment.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

SHANGA LOCAL GOVERNMENT COUNCIL



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Shanga Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Shanga Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



Office of the Executive Chairman

YAURI LOCAL GOVERNMENT COUNCIL

YELWA-YAURI, KEBBI STATE OF NIGERIA

SECRET

LOCAL GOVERNMENT SECRETARIAT
YELWA-YAURI, KEBBI STATE

Our Ref..... Your Ref..... Date.....

STATEMENT OF FINANCIAL RESPONSIBILITY

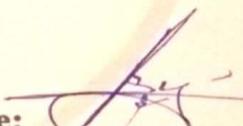
The general purpose statement has been prepared by Director Finance and Supply of **Yauri Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of public sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Yauri Local Government Council**.

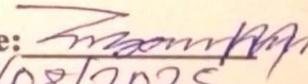
The Director of Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Yauri Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Yauri Local Government

Signature: 
Date: 14/08/2025

TREASURER
Yauri Local Government

Signature: 
Date: 14/08/2025



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE**

Our Ref: _____

Date. 17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Shanga Local Government Council for the year ended 31st December, 2024. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Shanga Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

**SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ANNUAL BUDGET 2024	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,219,848,607	Statutory Allocation	1	1,856,023,208.36	2,582,891,581.56
1,498,925,672	Value Added Allocation	1	1,927,882,121.37	999,955,042.10
3,718,774,279	SUB TOTAL STATUTORY ALLOCATION		3,783,905,329.72	3,582,846,623.66
13,000,000	Direct Taxes	2	20,165,250.11	15,000,000.00
45,000,000	License	2	22,160,350.10	15,000,000.00
-	Mining Rents	2	-	-
-	Royalties	2	-	-
15,250,116	Fees	2	16,250,950.12	-
10,000,000	Fines	2	10,211,130.16	-
30,000,000	Earning	2	26,136.50	15,000,000.00
22,000,000	Rent on Gov't Property	2	12,962,140.77	5,000,000
-	Rent on Lands and Others	2	-	-
-	Repayments General	2	-	-
-	Investment Income	2	-	-
-	Interest Earned	2	-	-
-	Re-imburement	2	-	-
135,250,116	SUB TOTAL INDEPENDENT REVENUE		81,775,957.76	50,000,000
28,912,857	Other revenue sources of Shanga Local Government		NIL	NIL
3,882,937,252	TOTAL RECEIPTS	3	3,865,681,287.48	3,632,846,623.66
	PAYMENT			
600,000,000	Personnel cost	4	597,382,516.89	489,142,676.56
183,800,000	Contribution to pension	5	162,130,874.38	124,214,564.55
55,000,000	Overhead cost	6	45,000,000.00	36,000,000
-	Consolidated Revenue	7	-	-
886,780,799	Subvention	8	975,359,301.08	798,356,778.49
-	Other Operating Activities		-	-
-	Other Transfers		-	-
1,725,580,799	TOTAL PAYMENTS		1,779,872,692.35	1,447,714,018.60
2,157,356,453	Net cash from operating Activities		2,085,808,595.13	2,185,132,604.06

	CASH FLOW FROM INVESTING ACTIVITIES			
534,000,000	Capital Expenditure Administrative Sector	11	305,116,205.10	413,558,278.73
2,237,439,346	Capital Expenditure Economic Sector		1,164,326,172.23	1,000,000,000
	Capital Expenditure Law and Justice	11	-	-
614,000,000	Capital Expenditure Social Sector	11	310,142,116.15	500,000,000
489,938,271	Capital Expenditure Regional Sector	11	306,211,666.77	500,000,000
-	Capital Expenditure funded from Aid and Grants	10	-	-
3,875,377,617	Net cash flow from Investing Activities		2,085,796.160.25	2,213,558,278.73
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		-	-
	TOTAL CASH FLOW		-	-

	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		12,434.88	(45,568,531.81)
	Net Cash flow		12,434.88	(45,568,531.81)
	Cash flow & its equivalent as at 1/1/2024		768,082.00	46,366,613.81
	Cash flow & its equivalent as at 31/12/2024		780,516.88	768,082.00

STATEMENT NO. 2

**SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		780,516.88	768,082.80`
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	2,085,808,595.13	1,318,596,550.89
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		2,086,589,112.01	1,319,364,632.89
<u>INVESTMENT AND OTHER CASH ASSETS</u>			
Local Government Council Investment	15	17,142,857.14	17,142,857.14
Imprests	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
Intangible Assets		-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		17,142,857.14	17,142,857.14
TOTAL ASSET		2,103,731,969.15	1,336,507,490.03
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		-	-
Capital Development fund		2,085,808,595.13	768,082.00
Trust and other pubic fund		17,923,374.02	1,318,596,556.59
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		2,103,731,969.15	1,336,507,490.00
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-

LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other funds	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES	25		
Deposit	25	NIL	17,142,857.14
TOTAL LIABILITIES		2,103,731,969.15	1,336,507,490.03

STATEMENT NO. 3

**SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

2023	OPENING BALANCE	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
	ADD: REVENUE				
2,582,891,581.56	Statutory Allocation	1	1,856,023,208.36	2,219,848,607	16.39%
999,955,042.10	Value Added Allocation	1	1,927,882,121.37	1,498,925,672	-28%
3,582,846,623.66	Sub Total Statutory Allocation		3,782,905,329.72	3,718,774,279	
	INDEPENDENT REVENUE				
15,000,000	Direct Taxes	2	20,165,250.11	13,000,000	-55%
15,000,000	License	2	22,160,350.10	45,000,000	51%
-	Mining Rents	2	-	-	-
-	Royalties	2	-	-	-
-	Fees	2	16,250,950.12	15,250,116	-7%
-	Fines	2	10,211,130.16	10,000,000	-2%
15,000,000	Earnings	2	26,136.50	30,000,000	99%
5,000,000	Rent on Govt Property	2	12,962,140.77	22,000,000	41%
-	Rent on Lands and Others	2	-	-	-
-	Repayments General	2	-	-	-
-	Investment Income	2	-	-	-
-	Interest Earned	2	-	-	-
-	Re-Imbursement	2	-	-	-
50,000,000	TOTAL INDEPENDENT REVENUE		81,775,927.76	135,250,116	
-	Other revenue sources from State IGR.		NIL	28,912,857	
3,632,846,623.66	TOTAL REVENUE		3,865,681,287.48	3,882,937,252	
	LESS EXPENDITURE				
489,142,676.56	Personnel cost	4	597,382,516.89	600,000,000	0.44%
124,214,564.55	Contribution to Pension	5	162,130,874.38	183,800,000	12%

36,000,000	Overhead Cost	6	45,000,000	55,000,000	18%
-	Consolidated Revenue Fund	7	-	-	-
798,356,778.49	Subventions to Parastatals	8	975,359,301.08	886,780,799	-10%
	OTHER RECURRENT PAYMENTS/EXPENDITURE				
-	Repayments External Loans FGN/State	19	-	-	-
-	Repayments FGN/State/LGC Bonds	20	-	-	-
-	Repayments Nigerian Treasury Bill	21	-	-	-
-	Repayments Development Loan Stock	22	-	-	-
-	Repayments Other Internal Loans	23	-	-	-
-	Repayments Internal Loans from other funds	24	-	-	-
1,447,714,019.62	TOTAL EXPENDITURE		1,779,872,692.35	1,725,580,799	
2,185,132,604.62	Operating Balance		2,085,808,595.13	2,157,356,453	-6%
2,185,132,604.62	APPROPRIATION/TRANSFERS		2,073,885,221.11		
-	Intangible Assets		11,142,857.14		
-	Closing Balance		780,516.88	-	-

STATEMENT NO. 4

**SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

PREVIOUS YEAR 2023	OPENING BALANCE	NOTE	TOTAL 2024	BUDGETED 2024	VARIANCE %
	ADD: REVENUE				
2,185,132,604.62	Transfer from consolidated revenue fund	9	2,073,885,221.11		
-	Aid and Grants	10	-	-	-
-	External Loans FGN/State	19	-	-	-
-	FGN/State/LGC Bonds	20	-	-	-
-	Nigerian Treasury Bill	21	-	-	-
-	Development Loan Stock	22	-	-	-
-	Other Internal Loans	23	-	-	-
-	Internal Loans from other funds	24	-	-	-
2,185,132,604.62	Total Revenue available		2,073,885,221.11		
	LESS CAPITAL EXPENDITURE				
284,364,522.06	Capital Expenditure: Administrative Sector	11	315,605,111.10	534,000,000	44%
1,000,000,000	Capital expenditure: Economic Sector	11	1,000,000,000	2,237,439,346	55%
-	Capital expenditure: Law and Justice	11	-	-	-
400,000,000	Capital Expenditure: Social Sector	11	455,383,343.02	614,000,000	28%
500,000,000	Capital expenditure: Regional Sector	11	302,116,250.11	489,938,271	39%

-	Capital expenditure: Funded from Aid and Grants	10			
872,076,233.28	TOTAL CAPITAL EXPENDITURE		2,073,104,704.23	3,875,377,617	
46,366,613.81	Closing Balance		780,516.88	-	

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	615,168,726.37	615,168,726.37	
	Add. Deduction from loan Repayment	B	-	NIL	
	Share of Allocation other agencies	C	-	1,226,458,648.73	
	Share of Federal Account Allocation: Excess crude oil	D		14,395,833.26	
	TOTAL GROSS FAAC ALLOCATION TO SHANGA LG			1,856,023,208.36	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			1,927,882,121.36	
	TOTALS			3,783,905,329.72	

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

Internally Generated Revenue (Independent Revenue)	ACTUAL	BUDGET	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	20,165,250.11	13,000,000.00	7,165,250.11
TOTAL DIRECT TAXES	20,165,250.11	13,000,000.00	7,165,250.11
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	22,160,350.10	45,000,000	-22,839,649.90
TOTAL LICENCE	22,160,350.10	45,000,000	-22,839,649.90
FEES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	16,250,950.12	15,250,116	1,000,834.12
MINING RENT	-	-	-
ROYALTIES	-	-	-
TOTAL FEES	16,250,950.12	15,250,116	1,000,834.12

FINE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	10,211,130.16	10,000,000	211,130.16
TOTAL FINE	10,211,130.16	10,000,000	211,130.16
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	26,136.50	30,000,000	-29973,863.50
SALES	-	-	-
TOTAL EARNINGS	26,136.50	30,000,000	-29973,863.50
RENTON GOV'T PROPERTY			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	12,962,140.77	22,000,000	-9,037859.23
TOTAL RENT ON GOV'T PROPERTY	12,962,140.77	22,000,000	-9,037859.23
OTHER REVENUE SOURCES OF SHANGA LG 10% OF STATE SHARE OF IGR			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
SHANGA Local Government Council	NIL	NIL	NIL

SALES /RENT OB LANDS AND OTHERS	-	-	-
REPAYMENT	-	-	-
INVESTMENT INCOME	-	-	-
INTEREST EARNED	-	-	-
RE-EMBURSEMENT	-	-	-
TOTAL OTHER REVENUE	NIL	NIL	NIL

3. Other Revenue Sources of the Government			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

(4) TOTAL PERSONNEL COST	ACTUAL	BUDGETED	VARIANCE
SHANGA LG, TOTAL PERSONAL COST FOR THE YEAR ENDED DEC, 2024	597,382,516.89	600,000,000	-2,617,483.11
List of MDA: Administrative Sector	-	-	-
List of MDA: Economic Sector	-	-	-
List of MDA: Economic Sector	-	-	-
List of MDA: Law and Justice Sector	-	-	-
List of MDA: Sector Sector	-	-	-
TOTAL PERSONNEL COST	597,382,516.89	600,000,000	-2,617,483.11
(5) CONTRIBUTION TO PENSION			
SHANGA LG, CONTRIBUTION TO PENSION	162,130,874.38	183,800,000	-21,669,125.62
Judges of Supreme court of Nigeria	-	-	-
Judges of court of appeal	-	-	-
Other Judges of court in Nigeria	-	-	-
Auditor General for Federation	-	-	-
Auditor General for State	-	-	-
Auditor General for Local Government	-	-	-
INEC chairman and commissioners	-	-	-
E.T.C	-	-	-
TOTAL CONTRIBUTION TO PENSION	162,130,874.38	183,800,000	-21,669,125.62
(6) OVERHEAD COST			
SHANGA LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	55,000,000	-10,000,000.00
List of MDA: Economic Sector	-	-	-
List of MDA: Economic Sector	-	-	-

List of MDA: Law and Justice Sector	-	-	-
List of MDA: Sector Sector	-	-	-
TOTAL OVERHEAD COST	45,000,000	55,000,000	-10,000,000.00
(7) CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICES WIDE VOTES)			
Pension and Gratuity Civilian	-	-	-
Pension and Gratuity Military	-	-	-
Pension and Gratuity Police	-	-	-
Pension and Gratuity CIPPO	-	-	-
Pension and Gratuity National/State Assembly	-	-	-
Pension and Gratuity Judiciary	-	-	-
Pension and Gratuity (SSS and Intelligences Agency)	-	-	-
Pension and Gratuity Universities	-	-	-
Pension and Gratuity Parastatals and Railways Pension	-	-	-
SERVICE WIDE VOTES	-	-	-
Total Consolidated Revenue Fund Charges	-	-	-
(8) SUBVENTION TO PARASATATALS			
77. SHANGA LGEA	292,354,115.17		
78. Contribution to Yauri emirate	41,870,786.98		
79. Contribution to 0.55% Joint Account Committee	28,152,392.65		
80. Contribution to 0.85% Local Government Service Commission	8,364,087.17		
81. Contribution to 25% Rural infrastructure	494,940,018.61		
82. 0.25% Social Security fund	2,226,633.02		
83. Joint Army/Police Patrol	3,600,000		
84. Contribution to Primary Health Care Agency	35,850,811.44		
85. Contribution to LGEA Committee on Basket Fund	2,545,190.68		
86. Contribution to ADBs	2,615,256.30		
87. Contribution to Zakkat Committee	6,440,000.00		
88. Contribution to Special Assistance	18,000,000.00		

89. Mine Gauds	32,400,000		
TOTAL	975,359,301.08	886,780.799	88,578,502.08
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
8. Administrative Sector	315,605,111.10	534,000,000	- 218,394,888.90
9. Economic Sector	1,000,000,000	2,237,439,346	- 1,237,439,346
10. Social Sector	455,383,343.02	614,000,000	- 158,616,656.89
11. Regional Sector	302,116,250.11	489,938,271	- 187,822,020.89
12. Law and Justice	-	-	-
TOTALS	2,073,104,704.23	3,875,377,617	-1,802,272,912.7
(10) DETAILS OF AID & GRANTS RECEIVED			
Bilateral	-	-	-
Multi-Lateral	-	-	-
ETC	-	-	-
Total Details of Aid & Grants Received	-	-	-
(11a) CAPITAL EXPENDITURE ACCORDING TO SECTOR	-	-	-
Administrative Sector	305,116,205.10	413,558,278.73	-108,442,073.63
Economic Sector	1,164,326,172.23	1,000,000,000	-164,326,172.23
Social Sector	310,142,116.15	500,000,000	-189,587,883.85
Regional Sector	306,211,666.77	500,000,000	-193,788,333.23
Law and Justice	-	-	-
TOTAL DETAILS OF CAPITAL EXPENDITURE	2,085,796,160.25	2,413,558,278.73	-327,762,118.48
B. Details of Capital Expenditures of Parastatals (Included in 11A above			
List of MDA: Administrative Sector	-	-	-
List of MDA: Economic Sector	-	-	-
List of MDA: Economic Sector	-	-	-
List of MDA: Law and Justice Sector	-	-	-
List of MDA: Sector Sector	-	-	-

	AMOUNT 2024	AMOUNT 2023
(12) CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	780,516.88	768,082.00
(13) Closing Cash Book Balance of Federal Pay Offices/SUB Treasury offices		
(14) Closing Cash Book Balance of Ministries, Departments (By Sector)		
List of MDA: Administrative Sector	-	-
List of MDA: Economic Sector	-	-
List of MDA: Economic Sector	-	-
List of MDA: Law and Justice Sector	-	-
List of MDA: Sector Sector	-	-
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2023
1. Investment in Quoted Companies (Bua Cement)	7,142,857.14	7,142,857.14

2. Investment in Un Quoted Companies (Home Saving and Loan)	10,000,000	10,000,000
TOTAL INVESTMENT	17,142,857.14	17,142,857.14
(16) LIST OF OUTSTANDING IMPRESTS		
List of MDA: Administrative Sector	-	-
List of MDA: Economic Sector	-	-
List of MDA: Economic Sector	-	-
List of MDA: Law and Justice Sector	-	-
List of MDA: Sector Sector	-	-
TOTAL OUTSTANDING IMPRESTS-	-	-
(17) LIST OF OUTSTANDING ADVANCES		
List of MDA: Administrative Sector	-	-
List of MDA: Economic Sector	-	-
List of MDA: Economic Sector	-	-
List of MDA: Law and Justice Sector	-	-
List of MDA: Sector Sector	-	-
TOTAL OUTSTANDING ADVANCES	-	-

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET 2023	REC EXP 2023	CAP EXP 2023	TOTAL EXP 2023	FINAL BUDGET 2024	REC EXP 2024	CAP EXP 2024	TOTAL EXP 2024
Chairman	44,223,371	42,475,735	-	42,475,735	48,259,839	48,259,839	-	45,259,839
Vice Chairman	43,223,371	41,475,735	-	41,375,735	47,259,839	44,259,839	-	44,259,839
Internal Audit	1,600,000	1,095,872	-	1,095,872	1,700,000	101,256,290	-	101,256,290
Special Assistance	-	-	-	-	19,000,000	18,000,000	-	18,000,000
The Council	66,517,900	40,017,900	-	40,017,900	100,017,900	99,250,111.10	-	99,250,111.10
Administrative and General Services	360,693,274	100,258,160.10	300,000,000	400,250,160.10	648,960,000	120,444,250	300,000,000	420,444,250

Secretary to the Council	3,368,592	2,352,000	-	2,352,000	3,868,592	2,352,000	-	2,352,000
Economic Sector	1,399,619,800	30,256,210.11	1,000,000,000	1,030,256,210.11	2,273,059,146	34,250,750.10	1,162,653,296.16	2,307,310,096.10
Department of Finance and Supply	123,549,605	123,049,605	-	123,049,605	145,634,707	143,215,210	-	143,215,210
Department of Works Transport, Housing Land and Survey	520,020,924	47,020,921	500,000,000	547,020,921	545,959,195	54,250,924	500,000,000	554,250,921
Department of Budget Planning Research and Survey	21,631,292	20,131,292	-	20,131,292	25,631,292	24,650,160.40	-	24,650,160.40
Water Sanitation Hygiene Wash	180,000,000	-	150,000,000	150,000,000	190,000,000	-	170,000,000	170,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,000,000	-	3,000,000
Department of social development	341,102,812	300,000,000	300,000,000	600,000,000	996,151,819	340,000,000	300,000,000	640,000,000
Department of Education	300,000,000	256,166,310.00	-	256,166,310.60	300,000,000	298,354,115.17	-	298,345,115.4
PHC	123,861,254	122,861,254	-	122,861,254	136,861,245	130,256,741	-	130,250,741
Traditional Rulers	88,969,764	75,576,694	-	75,576,694	100,950,639	99,256,111.50	-	99,256,111.50

RE: AUDIT INSPECTION REPORT IN RESPECT OF SHANGA LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. OUTSTANDING PAYMENT VOUCHERS

During the posting of payment vouchers into the cashbook, it has been observed that, paid vouchers to the tune of ₦73,593,166.24 have not been presented to me for examination up to the time of writing this report. Details of such payment vouchers could be seen in appendix "B" attached to this report.

RESPONSE

The management responded that the vouchers were with Local Governments Inspector (from the Ministry for Local Governments) when our team visited.

RECOMMENDATION

Despite the above claim, the Council is yet to present the vouchers for audit examination. Therefore, we are of the opinion that these payment vouchers still remain unprepared.

The management shall be made to produce the vouchers in question or refund the amounts involved. Moreover, the Treasurer shall also be surcharge in accordance with FM 39.3(a)(6 & 10) for authorizing payments not backed by payment vouchers.

3. RECORDSS MAINTENACE

a. MAIN CASH BOOK

Examination revealed that, this book was not properly maintained, in that most of the entries were neglected.

b. DAILY ABSTRACTS OF EXPENDITURE

Similarly, this very essential book also in the treasury where revenue and expenditure are summarized monthly but such books were left without recording anything for the year ended 31st December, 2024.

c. D.V.E.As

These books were not kept by the officers controlling votes or their accountants, to records departmental expenditure in accordance with heads and sub-heads to cater for expenditure.

RESPONSE

The management responded to have updated the records now.

RECOMMENDATION

The cashier and other schedule officers shall be warned against negligence of duty or be surcharge accordingly.

8. PAYMENTS WITHOUT DESCRIPTION AND PROPER DOCUMENTATION

During the period covered by my report, payment vouchers to the tune of ₦259,862,824.19 deemed to be questionable due to clear violation of payment procedures, lack of supporting documents and authorization by both the Internal Auditor and Officer Controlling the Vote; contrary to chapter

14 of the FM. Details of the vouchers were presented in the main report sent to Council.

RESPONSE

The management alleged that most of these payments were contracts awarded by the Ministry for Local Governments and Chieftaincy Affairs.

RECOMMENDATION

Further audit enquiry revealed that the Ministry lacks power and did not in any time awarded contract on behalf of any Local Governments.

In view of the above, the management shall be held responsible to account for the amount in question or refund the amount. The officers who authorized these payment shall equally be surcharged in accordance with FM 39.3(a)(6 & 10).

SALARY

9. RECEIPT AND PAYMENT OF ALLOWANCES

Observation of the monthly allowances records revealed that, the sum of ~~₦~~65,398,000.00 was received by the Local Government Council for the payment of allowances for the year ended 31st December, 2024 while only the sum of ~~₦~~59,251,000.00 appeared to have been utilized and leaving the balance of ~~₦~~6,147,000.00 unaccounted for. Details were attached to the main report sent to the Council as Appendix "C".

RESPONSE

The management disputed the observation in total.

RECOMMENDATION

Despite disputing the observation, the management failed to present any record contradicting my observation. Therefore, therefore our observation is maintained. And the management shall be made to account for the amount in question or refund the said sum. Furthermore, the officer who authorized the payment shall be surcharge in accordance with FM 39.3(a)(6).

REVENUE RECORDS

It was disheartening to report that Shanga Local Government did not maintained a single record in respect of Internally Generated Revenue, due to the fact none was presented to me for examination despite repeated request.

RESPONSE

The management alleged that the council was tax holiday due to activities of bandits.

RECOMMENDATION

The management failed to present any circular in respect of alleged tax holiday and posted N81,775,927.76 in Cash flow statement as amount realized from Internally Generated Revenue.

The management shall be held responsible to explain the above contradiction and also account for the amount said to have been generated. Moreover, the Director of Finance shall be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

SURU LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Suru Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Suru Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE SOLE ADMINISTRATOR
SURU LOCAL GOVERNMENT COUNCIL
DAKINGARI, KEBBI STATE OF NIGERIA

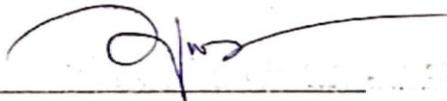
Local Government Secretariat
Headquarter-Dakingari
Kebbi State, Nigeria

Our Ref: _____ Your Ref: _____ Date: 17/06/2025

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statement, the information conform and their compliance with the financial (Control and management) act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of the local government as at 31st December, 2024 and its operations for the year ended on that date.



Treasurer

Date: 19-6-2025



Executive Chairman

Date:



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Suru Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Suru Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
SURU LOCAL GOVERNMENT
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

ANNUAL BUDGET 2024	Cash flows from operating activities: Receipts	NOTES	ACTUAL YEAR 2024	YEAR 2023
2,563,068,011.00	Statutory Allocations: FAAC	1	2,029,826,995.97	1,893,606,183.96
1,587,040,204.00	Value Added Tax Allocation	1	1,680,730,839.08	1,052,655,553.80
	Sub-Total: Statutory Allocation		3,710,577,835.05	2,946,261,737.76
8,200,000.00	Direct Taxes	2	7,300,000	7,239,841.25
22,000,000.00	Licenses	2	3,400,000	3,774,900.23
	Mining Rents:	2		
	Royalties	2		
31,000,000.00	Fees:	2	4,600,000	4,500,000.00
10,000,000.00	Fines	2		
	Sales	2	1,000,000	2,600,258.52
30,000,000.00	Earning	2	1,500,000	85,000.00
29,600,000.00	Sales/Rent of Government Buildings	2		2,000,000.00
	Sale/rent on Lands and Others	2	2,700,000	
	Repayments: General	2		
1,900,000.00	Investment Income	2		
	Interest Earned	2		
	Re-Imbursement	2		
	Sub-Total-Independent Revenue		20,500,000	20,200,000.00
	Other Revenue Sources of the.....Government	3	18,122,333.22	17,914,736.16
	Total Receipts		3,749,200,168.27	2,984,376,473.91
	Payments			
734,176,668.00	Personnel Costs (Including Salaries on CRF Charges)	4	780,490,664.80	590,490,664.87
404,776,000	Federal /States/LGC Gov. Contribution to Pension	5	402,188,222.33	267,458,312.36
131,600,000.00	Overhead Charges	6	45,000,000	36,000,000.00
	Consolidated Revenue Fund Charges (Inlc, Service Wide Votes)	7		
1,109,177,843	Subvention to Parastatals	8	932,144,623.52	846,136,468.54
	Other Operating Activities			
	Other Transfer			
	Total Payments		2,159,823,510.65	1,740,085,445.77
	Net Cash Flow from Operating Activities		1,589,376,657.62	1,244,291,028.14
	Cash Flows from Investing Activities			
680,000,000.00	Capital Expenditure: Administrative Sector	11	4,13,592,812.48	380,348,767.65
1,948,890,571	Capital Expenditure: Economic Sector	11		128,405,137.85
	Capital Expenditure: Law and Justice	11		
585,000,000.00	Capital Expenditure: Regional development	11		
665,000,000.00	Capital Expenditure: Social Service Sector	11	206,810,275.70	735,875,798.87
	Capital Expenditure: Funded from Aid and Grants	10	956,882,762.98	
	Net Cash Flow from Investing Activities		1,577,285,851.16	1,244,629,698.37
	CashFlows from Financing Activities			
	Proceeds from Aid and Grants	10		
	Proceeds from External Loan	19		
	Proceeds from Internal Loan: FGN/Treasury Bonds	20		
	Proceeds from Internal Loan: NTBs etc	21		
	Proceeds from Development of Nat Resources	23		
	Proceeds of Loans from other Funds	24		

	Repayment of External Loans (Including Servicing)	19		
	Repayment of FGN/Treasury Bonds	20		
	Repayment of Internal Loan-NTBs	21		
	Repayment of Loans from Development of Nat. Resources	23		
	Repayment of Loans from Other Funds	24		
	Net CashFlows from Financing Activities			
	Net (Increase)/Decrease in Cash and it's Equivalent		12,090,806.46	338,670.23
	Cash B Its Equivalent as at 1st January 2023		419,306	757,976.23
	Cash B Its Equivalent as at 31st December 2024		12,510,112.46	419,306

STATEMENT NO. 2

**SURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		12,510,112.46	419,306.00
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	2,684,364.14	
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		15,194,476.60	419,306.00
<u>INVESTMENT AND OTHER CASH</u>			
<u>ASSETS</u>			
Local Government Council Investments	15	20,417,857.14	20,417,857.14
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		20,417,857.14	20,417,857.14
TOTAL ASSETS		35,612,333.74	20,837,163.14
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		13,907,696.85	16,374,994.09
Capital Development fund		21,704,636.89	4,462,169.05
Trust and other pubic fund			
Police rewards fund			
TOTAL PUBLIC FUNDS		35,612,333.74	20,837,163.14
<u>EXTERNAL AND INTERNAL LOANS</u>			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-

Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LOAN			
OTHER LIABILITIES			
Deposit	25		
TOTAL LIABILITIES		35,612,333.74	20,837,163.14

STATEMENT NO. 3
SURU LOCAL GOVERNMENT
STATEMENT CONSOLIDATE REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2024

Actual Previous Year (2023)	OPENING BALANCE	NOTE	ACTUAL YEAR 2024 21,138,469.23	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
2,109,084.476	ADD/REVENUE						
164,753,689 X 135,800.00	Statutory Allocations: FAAC	1	2,029,826,995.97	2,563,068,011.00			-21%
3,708,223,470	Value Added Tax Allocation	1	1,680,730,839.08	1,587,040,204.00			-6%
	Sub-Total: Statutory Allocation		3,710,577,835.05				
8,200	Direct Taxes	2	7,300,000	8,200,000.00			-11%
	Licenses	2	3,400,000	22,000,000.00			-85%
32,000,000	Mining Rents:	2					
	Royalties	2					
	Fees:	2	4,600,000	31,000,000.00			-95%
30,000,000	Fines	2		10,000,000.00			
1,900,000	Sales	2	1,000,000				
31,000,000	Earning	2	1,500,000	30,000,000.00			
32,700,000	Sales/Rent of Government Buildings	2		29,600,000.00			
	Sale/rent on Lands and Others	2	2,700,000				
	Repayments: General	2					
	Investment Income	2		1,900,000.00			
	Interest Earned	2					
	Re-Imbursement	2					
540,575,000	Sub-Total-Independent Revenue		20,500,000				
404,775,000	Other Revenue Sources of the Government	3	18,122,333.22				
3,708,223,470	Total Revenue		3,770,338,637.50				
	LESS-EXPENDITURE						
570,000,000	Personnel Costs (Including Salaries on CRF Charges)	4	780,490,664.80	734,176,668.00			-6%
1,109,177,843	Federal /States/LGC Gov. Contribution to Pension	5	402,188,222.33	404,776,000			0.6%
131,600,000	Overhead Charges	6	45,000,000	131,600,000.00			65%
	Consolidated Revenue Fund Charges (Inlc. Service Wide Votes)	7					
890,145,322.11	Subvention to Parastatals	8	932,144,623.52	1,109,177,843			15%
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
	Repayments: External Loans FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bonds	20					
	Repayments: Nigerian Treasury Bills (NTB)	21					
	Repayments: Development Loan Stock	22					
	Repayment: Other Internal Loans (Promissionary Notes)	23					
	Repayments: Internal Loans from Other Funds	24					
3,708,224,229	Total-EXPENDITURE		2,159,825,570.65				
	OPERATING BALANCE		1,610,513,066.85				

	APPROPRIATIONS/TRANSFERS					
1,687,997,388	Transfer to Capital Development Fund	9	1,596,053,370.00			48%
2,500,000	CLOSING BALANCE		13,907,696.85			

STATEMENT NO. 4
SURU LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024.

ACTUAL PREVIOUS YEAR (2023..)		NOTE	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET (2024)	INITIAL/ORIGINAL BUDGET (2024)	SUPPLEMENTARY BUDGET (2024)	PERFORMANCE ON TOTAL %
	OPENING BALANCE		N 2,937,118.05	N -	N -	N -	% -
2,890,378,389.35	ADD/REVENUE		1,596,053,370.00	2,563,068,011.00			38%
	Transfer from Consolidated Revenue Fund	9			XX	XX	
	Aid and Grants	10	XX	XX	XX	XX	XX
	External Loans: FGN/States/LGC	19	XX	XX	XX	XX	XX
	FGN/States/LGC Bonds & Treasury Bonds	20	XX	XX	XX	XX	XX
	Nigerian Treasury Bills (NTB)	21	XX	XX	XX	XX	XX
	Development Loan Stock	22	XX	XX	XX	XX	XX
	Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
	Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
2,890,378,389.35	TOTAL REVENUE AVIALABLE:		1,598,990,488.05	2,563,068,011.00	0.00	0.00	
	LESS: CAPITAL EXPENDITURE						
1,469,246,206.04	Capital Expenditure Administrative Sector	11	413,592,813.08	680,000,000.00	XX	XX	39%
896,465,164.29	Capital Expenditure: Economic Sector	11	651,848,341.25	1,948,890,571.00	XX	XX	67%
	Capital Expenditure: Law and Justice	11			XX	XX	XX
	Capital Expenditure: Regional Development	11	206,810,275.70	585,000,000.00	XX	XX	65%
524,667,019.02	Capital Expenditure: Social Service Sector	11	305,034,421.73	665,000,000.00	XX	XX	54%
	Capital Expenditure: Funded from Aid and Grants	10			XX	XX	XX
2,890,378,389.35	TOTAL CAPITAL EXPENBDITURE		1,577,285,851.16	3,878,890,571.00	XX	XX	
	Intangible Assets						
	CLOSING BALANCE		21,704,636.89				

Name and Signature of.....
Accountant General of the Federation/Accountant General of the State/Local Government Treasurer

.....**GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 20XX

NOTE	Details					
		Ref. Note	Amount	Amount		Remarks
1.	A- Share of Statutory Allocation from FAAC					
	Net Share of Statutory Allocation from FAAC	A	2,029,826,995.97			
	Add: Deduction at Source for Loan Repayment	B	NILL			
	Share of Statutory Allocation – Other Agencies	C	-			
	Share of Federal Accounts Allocation – Excess Crude Oil	D	-			
	Total(GROSS) FAAC Allocation to FGN/SG/LG		2,029,826,995.97			
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	1,680,730,839.08			
2.	Internally Generated Revenue (Independent)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1		7,300,000	8,200,000	900,000	
	MDA 2					
	MDA 3					
	e.t.c					
	Total- Direct Taxes		7,300,000	8,200,000	900,000	
	Licences					
	MDA 1		3,400,000	22,000,000	(18,600,000)	
	MDA 2					
	MDA 3					
	e.t.c					
	Total Licences		3,400,000	22,000,000.00	(18,600,000)	
	Mining Rents					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					

Total Mining Rents					
Royalties					
MD1					
MDA 2					
MDA 3					
e.t.c					
Total Royalties					
Fees					
MD1		4,600,000	31,000,000.00	(26,400,000.00)	
MDA 2					
MDA 3					
e.t.c					
Total Fees		4,600,000	31,000,000.00	(26,400,000.00)	
Fines					
MD1					
MDA 2			10,000,000.00	(10,000,000.00)	
MDA 3					
e.t.c					
MD1					
Total Fines			10,000,000.00	(10,000,000.00)	
Sales					
MD1		1,000,000	2,200,000	(1,200,000)	
MDA 2					
MDA 3					
e.t.c					
Total Sales		1,000,000	2,200,000	(1,200,000)	
Earnings					
MD1		1,500,000	30,000,000	(28,500,000)	
MDA 2					
MDA 3					
e.t.c					
Total Earnings		1,500,000	30,000,000	(2,500,000)	
Sales/Rent of Government Building					
MD1		2,700,000	29,600,000	(26,900,000)	
MDA 2					
MDA 3					
e.t.c					
Total Sales/rent of Government Building		2,700,000	29,600,000	(26,900,000)	
Sales/ Rent on Lands and others					
MD1					

	MDA 2					
	MDA 3					
	e.t.c					
	Total Sale/Rent on Lands and others					
	Repayment					
	MD1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Repayment					
	Investment Income					
	MD1	20,417,857.14	30,000,000	(9,582,142.86)		
	MDA 2					
	MDA 3					
	e.t.c					
	Total Investment Income	20,417,857.14	30,000,000	(9,528,142.86)		
	Interest Earned					
	MD1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Interest Earned					
	Re-imburement					
	MD1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Re-imburement					
3.	Other Revenue Sources of the.....Government					
	MD1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Other Revenue Sources					

RE: AUDIT INSPECTION REPORT IN RESPECT OF SURU LOCAL GOVERNMENT COUNCIL MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. STATE OF THE BOOKS OF ACCOUNT

During the audit examination of the named Local Government Council books of account, it was observed that the way and manner in which these records were kept and maintained appeared to be unacceptable due to the following anomalies.

- a. The council treasury cash book was not balanced on monthly basis as stipulated by FM 19.20.
- b. Monthly bank reconciliation statement was not prepared during the period under review, as none was submitted to me for audit examination; contrary to FM 19.13 - 26. In view of the above not much reliance could be placed on the council cash book as a result of its deficiency to provide accurate accounting information.

RESPONSE

The management promise to have updated the records and guard against future occurrence.

RECOMMENDATION

The Treasury unit of this Local Government shall be alive with their responsibilities or risk facing necessary surcharge.

3. INTERNAL AUDITOR'S ENDORSEMENT

The effectiveness of Internal Audit Operations during the year under review was not encouraging; in view of the Treasurer's deliberate neglect of the unit and violation of the extant regulations provided in FM 40.10.

The internal audit unit of the Local Government Council did not designed any audit programmed to work with and that internal auditor's report which supposed to be at least on quarterly basis to the Hon. Chairman was not made available to me despite repeated request. And at the same time the council audit correspondence register was not maintained, all of which contradicted Financial Memoranda provisions in chapter 40.

RESPONSE

The management responded that all the payment vouchers in question were now taken to the Internal Auditor for endorsement "After payments".

RECOMMENDATION

Post payment audit is not the responsibility of the Internal Auditor. The management shall therefore be warned against violation and any payment procedure stipulated in the FM or be surcharge accordingly.

4. INCOME AND EXPENDITURE IN RESPECT OF SALARY ACCOUNT

Audit examination of the available records revealed that the total sum of ₦517,720,772.81 was received as statutory allocation for the payment of salary during the year under review. but, only the total sum of ₦513,205,824.29 appeared to have been expended thereby leaving a resultant balance of ₦7,005,975.81 unaccounted for. Details were presented in the main report sent to the Council.

RESPONSE

The management admitted the observation but attributed the errors to miscalculation and wrongful entries by the Cashier.

RECOMMENDATION

In view of that, the amount in question shall be properly accounted for and schedule officer shall also be warned in accordance with FM 39.3(a).

5. UNPRESENTED PAYMENT VOUCHERS

During the posting of paid payment voucher into the cashbook, it was discovered that vouchers valued at ₱21,044,128.62 were not prepared and presented to me for inspection despite repeated requests. Details of such vouchers were listed in appendix "A" attached to this report sent to the Council.

RESPONSE

The management responded that the vouchers were with Local Government Inspectors at the time of my visit.

RECOMMENDATION

But still the management failed to present payment vouchers for examination. In view of that, the maintained our earlier observation and they shall either present the payment vouchers or refund the amounts in question.

6. UNACCOUNTED CASH WITHDRAWALS

Further examination revealed that the sum of ₱22,260,000.00 appeared to have been withdrawn from the bank but not recorded anywhere in the accounting books. Details were presented in the main report sent the Council.

RESPONSE

The management responded that the amount was transferred to 0.55% account not cashed as observed by audit.

RECOMMENDATION

Whatever the case, the transaction remained unaccounted up to the time of writing this report.

Therefore, the officer who authorized the payments shall be made account for the amount or refund and shall also be surcharge in accordance with FM 39.3(a).

7. UN-RECEIPTED PAYMENT VOUCHER

It has been observed that payments were made to some organization amounting to ₦3,508,728.68 without official receipts and/or acknowledgement from the recipients. Details were attached to the main report sent to the Council.

RESPONSE

In their response, the management alleged that they have communicated to affected organization for the receipts.

RECOMMENDATION

We are not satisfied with the response, therefore the management shall be made to account for the amount involved. And the officer who authorized the payment shall be surcharged accordingly.

8. PAYMENT VOUCHERS NOT AUTHORISED BY THE OCV AND INTERNAL AUDITOR

The payment vouchers total ₦25,997,555.22 were observed to have been paid to various individuals for different purposes during the period without passing through the officer controlling the vote (OCV) and Internal Audit unit, which is contrary to Financial Memoranda Provision 14.10, 14.13 and 40.10 and that all these payments did not warrant the haste for payment without following laid down payment procedures. Details were presented in the main report sent to the Council.

RESPONSE

The management responded to have corrected the anomalies.

RECOMMEDATION

The Treasurer shall be warned against flagrant violation of FM provisions or face necessary sanctions.

A handwritten signature in green ink, followed by the date '17/09/25' also in green ink.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

YURI LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Yauri Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Yauri Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



Office of the Executive Chairman

YAURI LOCAL GOVERNMENT COUNCIL

YELWA-YAURI, KEBBI STATE OF NIGERIA

LOCAL GOVERNMENT SECRETARIAT
YELWA-YAURI, KEBBI STATE

SECRET

Our Ref..... Your Ref..... Date.....

STATEMENT OF FINANCIAL RESPONSIBILITY

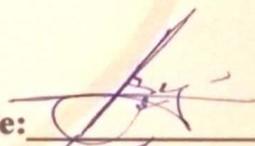
The general purpose statement has been prepared by Director Finance and Supply of **Yauri Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of public sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Yauri Local Government Council**.

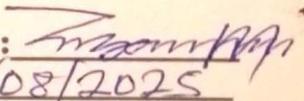
The Director of Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Yauri Local Government Council** for the year ended 31st December, 2024.

CHAIRMAN
Yauri Local Government

Signature: 
Date: 14/08/2025

TREASURER
Yauri Local Government

Signature: 
Date: 14/08/2025



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

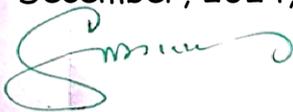
STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Yauri Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Yauri Local Government Council as at 31st December, 2024, with exception of observations raised therein.

 17/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE , NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Opening activities</u>			
	<u>Receipts</u>			
2,105,000,701	Statutory Allocation	1	1,7789,550,81230	3,073,502061.81
1,467,858,870	Value Added Allocation	1	1,802,013,613.87	877,471,992.78
3,572,857,571	SUB TOTAL STATUTORY ALLOCATION		3,591,013,613.87 x	3,950,974054.59
5,800,000	Direct Taxes	2	16,250,116.25	15,000,000
7,500,000	License	2	17,118,201,.50	10,000,000
6,500,000	Earning	2	15,266,944.16	15,000,000
5,000,000	Rent on Gov't Property	2	4,275,900.77	5,000,000
24,800,000	TOTAL INDEPENDENT		52,911,171.68	45,000,000.00
31,574,874	Other revenue sources from State IGR			
3,629,234,445	TOTAL RECEIPTS	3	3,644,475,597.85	3,995,974,054.59
	PAYMENT			
600,000,000	Personnel cost	4	594,614,305.56	461,393,265.57
400,000,000	Contribution to pension	5	328,003,778.89	236,048,028.69
50,000,000	Overhead cost	6	45,000,000.00	36,000,000
987,101,768	Subvention	8	1,084,330,150.56	859,817,533.28
2,037,101,768	TOTAL PAYMENTS		2,051,948,235.01	1,593,258,827.54
1,592,132,677	Net cash from operating Activities		1,592,527,362.84	2,402,715,227.05
	CASH FLOW FROM INVESTING ACTIVITIES			
495,000,000	Capital Expenditure Administrative sector	11	222,454,698.72	388,751,915.55
2,031,648,482	Capital Expenditure Economic Sector		717000,000.00	1017,000,000.00
349,000,000	Capital Expenditure Social Sector		300,000,000.00	500,000,000
453,000,000	Capital Expenditure Regional Sector		300,000,000	500,000,000
3,328,648,482	Net cash flow from Investing Activities		1,539,454,698.72	2,705,751,915.55

	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resource	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of External loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loan	24	-	-
	Divided Received	-	-	-
	Net each flow from financing Activities		NIL	NIL
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		53,072,664.11	(3,036,687,.50)
	TATAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		-	-
	Net Cash flow for the year		53,072,664.11	(3,036,687.50)
			1,691,210.46	4,727,897,960.00
	Cash flow & its equivalent as at 31/12/2024		54,763,874.57	1,691,210.46

STATEMENT NO.2

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024

DESCRIPTION	NOTE	2024	2023
ASSETS			
Cash at Hand Bank Balance		54,763,874.57	1,691,210.46
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Gv't	12	Nil	763,157,089.88
Cash Balance with Federal pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		54,763,874.57	764,848,300.34
ASSETS			
Local Government Council Investment	15	17,000,000.00	17,000,000.00
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		17,000,000.00	17,000,000.00
TOTAL ASSETS		71,763,874.57	781,848,300.34
LIABILITIES			
PUBLIC FUNDS			
Consolidate Revenue fund		50,000,000.00	-
Capital Development fund		3,072,664.12	1,691,210.46
Trust and other public fund		18,691,210.45	763,157,089.88
Police reward fund		Nil	-
TOTAL PUBLIC FUNDS		71,763,874.57	764,848,300.34
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loan from other loans	24	-	-

TOTAL EXTERNAL/INTERNAL LOAN		Nil	Nil
OTHER LIABILITIES			
Deposit	25	Nil	17,000,000.00
TOTAL LIABILITIES		71,763,874.57	781,848,298.34

STATEMENT NT NO.3

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST

DECEMBER 2024

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
3,073,502,061.81	Statutory Allocation	1	1,789,550,812.30	2,105,000,701	-15%
877,471,992.78	Value Added Allocation	1	1,802,013,613.87	1,467,858,870	-23%
3,950,974,054.99	Sub Total Statutory Allocation		3,591,564,426.17	3,572,857,571	
	INDEPENDENT REVENUE				
15,000,000.00	Direct Taxes	2	16,250,116.25	5,800,000	-180%
10,000,000	License	2	17,118,210.50	7,800,000	-119%
15,000,000	Earnings	2	15,266,944.16	6,500,000	-135%
5,000,000	Rent on Gov't Property	2	4,275,900.77	5,000,000	-14%
45,000,000	TOTAL INDEPENDENT REVENUE		52,911,171.68	24,800,000	
-	Other revenue sources from state IGR.		Nil	31,574,874	
3,995,974,054.59	TOTAL REVENUE		3,644,475,597.85	3,629,234.445	
	LESS EXPENDITURE				
461,393,265.57	Personnel cost	4	594,614,305.56	600,000,000	-1%
236,048,028.69	Contribution to Pension	5	328,003,778.89	400,000,000	-18%
36,000,000	Overhead Cost	6	45,000,000	50,000,000	-10%
859,817,533.28	Subventions to Parastatals	8	1,084,330,150.56	987,101,768	-10%
2,402,715,227.05	TOTAL EXPENDITURE		2,051,948,235.01	2,037,101.768	
2,402,715,227.05	Operating Balance		1,592,527,362.84	1,592,132,677	-0.22%
2,402,715,227.05	APPROPRIATION/TRANSFERS TRANSFER TO CAPITAL DEVELOPMENT FUNDS		1,542,527,362.84	1,592,132,677	-3%
-	Closing Balance		50,000,000	-	-

STATEMENT NO.4**YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA****STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED	VARIANCE%
2,402,715,227.05	Transfer from consolidated revenue fund		1,54 2,527,362.84	1,592,132,677	3%
2,402,715,227.05	Total revenue available		1,542,527,362.84	1,592,132,677	
	LESS CAPITAL EXPENDITURE				
401,024,016.59	Capital Expenditure: Administrative Sector		222,454,698.72	495,000,000	55%
100,000,000	Capital expenditure: Economic Sector		717,000,000,	2,031,648,482	65%
500,000,000	Capital Expenditure: Social Sector		300,000,000	349,000,000	14%
2,401,024,016.59	TOTAL CAPITAL EXPENDITURE		1,539,454,698.72	3,328,648.482	
1,691,210.46	Closing Balance		3,072,664.12		

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	571,927,767.36		
	Add Deduction from loan Repayment	B	-	571,927,767.36	
	Share of Federal Account Allocation Excess crude oil	D		13,383,785.79	
	TOTAL GROSS FAAC ALLOCATION TO YAURI LG			1,789,550,812.30	
	(B) Value Added Tax	E			
	Share of value Added Tax			1,802,013,613.87	
	TOTAL ALLOCATION			3,591,564,425.90	

MDA 3	-	-	-
YAURI Local Government Council	4,275,900.00	8,000,000	-724,099.23
TOTAL SALES ON GOV'T BUILDING	4,275,900.00	8,000,000	-724,099.23
OTHER REVENUE SOURCES OF YAURI LG 10% OF STATE SHARE OF IGR			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
YAURI Local Government Council	Nil	31,574,874	-31,574,874
TOTAL OTHER REVENUE SOURCES	Nil	31,574,874	-31,574,874

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSONNEL COST			
YAURI LG, SALARIES FOR THE PERIOD ENDED 31 ST DECEMBER, 2024	594,614,305.56	600,000,000	-5,385,694.44
TOTAL PERSONNEL COST	594,614,305.56	600,000,000	-5,385,694.44
(5) CONTRIBUTION TO PENSION YAURI LG, CONTRIBUTION TO PENSION	328,003,778.89	400,000,000	-71,996,221.11
TOTAL CONTRIBUTION TO PENSION	328,003,778.89	400,000,000	-71,996,221.11
(6) OVERHEAD COST			
YAURI LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	50,000,000	5,000,000.00
TOTAL OVERHEAD COST	45,000,000	50,000,000	5,000,000.00
SUBVENTION TO PARASTATALS			
1. YAURI LGEA	438,423,503.39		
2. Contribution to Yauri Emirate	39,871,881.95		
3. Contribution to 0.55% Joint Account Committee	26,793,474.48		
4. Contribution to 0.85% Local	7,776,080.92		
5. Contribution to 25% Rural	462,185,181.20		
6. 0.25% Social Security fund	2,143,746.64		
7. Joint Army/Police Patrol	3,600,000		
8. Contribution to Primary Health Care Agency	35,850,811.44		
9. Contribution to LGEA Committee on Basket fund	2,225,190.48		
10. Contribution to ADBs	4,010,274.96		
11. Contribution to Zakka Committee	4,800,000.00		
12. Contribution on Special Assistance	19,250,000.00		
13. Mine Guard	37,400,000.00		
TOTAL SUBVENTION TO PARASTATALS	1,084,330,150.56	987,101,768	97,228,382.56
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			

1. Administrative Sector	220,763,488	495,000,000	-274,236,512
2. Economic Sector	700,000,000	2,031,648,482	-1,331,648.482
3. Social Sector	300,000,000	349,000,000	-49,000,000
4. Regional Sector	300,000,000	453,000,000	-153,000,000
TOTAL S	1,520,763,488	3,328,648,482	1,807,884,994
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	222,454,698.46	495,000,000	-272,545,301.54
Economic Sector	700,000,000	2,031,648,482	-1,331,648,482
Social Sector	300,000,000	349,000,000	-49,000,000
Regional Sector	300,000,000	453,000,000	-153,000,000
TOTAL DETAILS OF CAPITAL EXPENDITURE	1,522,454,698.46	3,328,648,482	-1,806,193,783.54

	2024	2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	54,763,874.57	1,691,210.46
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2023
1. Investment in Quated Companies (Bua Cement)	700,000.00	700,000.00
2. Investment in Un Quated Companies (Home saving and Loan)	10,000.00	10,000.00
TOTAL INVESTMENT	17,000,000.00	17,000,000.00

**YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) 2023-2024**

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP	FINAL BUDGET	REC EXP	CAP EXP	TOTAL EXP
Office of the Chairman	21,323,777	20,323,900	-	20,323,900	41,914,797	40,914,797	-	40,914,797
Office Vice Chairman	20,400,200	19,256,116	-	19,256,116	25,400,200	24,162,200	-	24,162,200
Internal Audit	2,000,000	1,525,200	-	1,525,200	2,000,000	19,250,000	-	1,525,200
Special Assistance	-	-	-	-	20,000,000	19,250,000	-	19,250,000
The Council	93,717,900	90,717,900	-	90,717,900	96,711,870	94,256,200	-	94,256,200
Administrative and General Services	232,052,369	100,000,000	200,000,000	300,000,000	596,354,360	100,000,000	222,454,698.18	322,454,698.18

Secretary to the Council	12,368,592	10,368,592.10	-	10,368,592.10	94,572,620	90,256,100.10	-	90,256,100.10
Economic Sector	937,903,808	40,260,940	800,000,000	840,260,940.00	2,082,648,482	50,162,500	700,000,000	750,162,500
Department of Financial and Supply	128,972,096	120,972,096	-	120,972,096	188,512,332	170,512,000	-	170,512,000
Department of Works Transport, Housing land and Survey	224,694,782	24,166,250	200,000,000	224,166,250	511,000,000	50,166,205	300,000,000	350,166,250
Department of Budget Planning Research and Survey	85,834,571	80,834,510	-	80,834,510	93,125,100	90,256,100	-	90,256,100
Water Sanitation Hygiene Wash	95,000,00	-	95,000,000	95,000,000	160,000,000	-	160,000,000	160,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,600,000,	-	3,600,000
Department of Social Development	350,000,000	450,000,000	300,000,000	345,000,000	517,000,000	60,000,000	300,000,000	360,000,000
Department of Education	400,000,000	373,893,676.41	-	373,893,676.41	500,000,000	438,423,508.39	-	438,423,508.39
PHC	177,492,221	177,492,221	-	177,492,221	240,165,210.15	240,165,210.15	-	230,165,200.15
Traditional Rulers	67,810,400	65,200,166.10	-	65,200.166.10	85,076,065	84,076,160.15	-	84,076,160.15

RE: AUDIT INSPECTION REPORT IN RESPECT OF YAURI LOCAL GOVERNMENT COUNCIL'S MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

1. CASH BOOK AND BANK RECONCILIATION STATEMENT

The monthly reconciliation of cash book and banking records were not done throughout the period under review.

RESPONSE

No response from the management

RECOMMENDATION

The management shall be surcharge in accordance with FM 39.3(b)(5).

2. OUTSTANDING PAYMENT VOUCHERS

Audit examination of cashbook revealed that original payment vouchers amounting to ~~₱~~61,954,509.54 were not presented for audit verification which is contrary to F.M provision 1.14(a) and F.M 14.29. This is a gross violation of Laws and a way of diverting public funds into unauthorized uses. Details were attached to the main report sent to the Council as appendix "B".

RESPONSE

No response from the management.

RECOMMENDATION

The Treasurer and the Council Cashier shall be held liable for the sum of ~~₱~~61,954,509.54. They shall also be surcharge in accordance with FM 39.3(a).

3. INFLATION OF SALARY FIGURE

During the casting of salary payment vouchers the sum of ~~₦~~4,142,231.96 appeared to have been deliberately injected. Details were attached to the main report sent to the Council as appendix "C".

RESPONSE

No response from the management.

RECOMMENDATION

The Treasurer shall be held to account for the amount in question and be surcharge in accordance with FM 39.3(a)(10).

4. RETIRED AND DEATH OFFICERS

Records in respect of retired personnel and/or those who died while in active service were not presented to me for audit scrutiny. This makes it difficult if not impossible to ascertain the actual staff strength of this Local Government.

RESPONSE

No response from the Council.

RECOMMENDATION

The management shall be made to present the list and the schedule officer shall be surcharge in accordance with FM 39.3(b).

5. PAYMENT OF MONTHLY ALLOWANCE

Observation of the monthly allowances records revealed that, the sum of ~~₦~~32,570,000.00 was received and recorded by the Local Government Council for the payment of allowances for the year ended 31st December, 2024. While only the sum of ~~₦~~31,575,500.00 appeared to have been utilized and leaving the balance of ~~₦~~994,500.00 unaccounted for.

RESPONSE

No response from the management.

RECOMMENDATION

The management shall be made to account for the amount involved and the officer who authorized the payment shall be surcharge in accordance with FM 39.3(a)(6 & 10).

6. REVENUE CASH BOOK

During the examination of the council revenue cash book, it was discovered that despite the amount posted on the cash flow as Independent revenue, but only the sum of ~~N~~3,366,400.00 appeared to have been recorded as the total amount generated for the period from 1st January to 30th June 2024.

RESPONSE

No response from the management.

RECOMMENDATION

The Treasurer shall be made to account for the balances and be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

ZURU LOCAL GOVERNMENT COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT CERTIFICATE

The Annual Financial Statements of Zuru Local Government Council for the period from 1st January to 31st December 2024 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accounting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Zuru Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



ZURU LOCAL GOVERNMENT COUNCIL
OFFICE OF THE HON. CHAIRMAN
KEBBI STATE.

OFFICE ADDRESS:
ZURU LOCAL GOVERNMENT
SECRETARIAT, P.O BOX 1001
KEBBI STATE

Our Ref..... ZUR/LG/FIN/AFS/Vol. II

Date... 24/03/2025

RESPONSIBILITY OF FINANCIAL RESPONSIBILITY

These Financial Statement have been prepared by the treasurer Zuru Local Government in accordance with the financial (Council and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting practice.

The Treasurer is responsible for Establishing and Maintaining a system of internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public Financial resources by the Local Government council. To the best of my knowledge, this statement of internal control has operated adequate through the reporting period.

TREASURER

DATE

We accept responsibility for the integrity of Financial Statements, the information they contain compliance with the Financial (Council and Management) Act 1958 as amended.

In our opinion, these Financial Statement fairly reflect the financial position of Local Government as at 31st December, 2024 and its operation for the year ended on that date.

TREASURER

DATE

CHAIRMAN

DATE



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Zuru Local Government Council for the year ended 31st December, 2024, The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also in compliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

- i. Statement of Cash Flow
- ii. Statement of Assets and Liabilities
- iii. Statement of Consolidated Revenue Funds
- iv. Statement of Capital Development Funds.
- v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Zuru Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

**ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ANNUAL BUDGET 2024	DESCRIPTION	NOTE	2024	2023
	<u>Cash Flow from Operating Activities</u>			
	<u>Receipts</u>			
2,404,569,143	Statutory Allocation	1	2,079,403,206.19	1,821,297,758.51
1,622,615,224	Value Added Allocation	1	2,096,670,768.67	1,807,624,093.87
4,027,184,367	SUB TOTAL STATUTORY ALLOCATION		4,176,073,974.86	3,628,921,851.78
6,000,000	Direct Taxes	2	12,601,457.00	15,000,000
5,385,000	License	2	10,250,000.000	15,000,000.00
-	Fees	2	-	-
-	Fines	2	-	-
10,000,000	Earning	2	15,000,200.00	20,000,000
6,000,000	Rent of Gov't Building	2	4,500,000.00	7,500,000
1,000,000	Investment Income	2	189,174.66	
28,385,000	SUB TOTAL INDEPENDENT REVENUE		42,539,831.66	57,500,000
33,733,208	Other revenue sources of ZURU Local Government		NIL	NIL
4,089,302,575	TOTAL RECEIPTS	3	4,218,613,806.52	3,686,042,108.51
	PAYMENT			
850,990,000	Personnel cost	4	823,617,899.20	666,242,801.91
500,600,000	Contribution to pension	5	455,088,943.33	356,327,048.39
50,000,000	Overhead cost	6	45,000,000.00	36,000,000
1,238,524,723	Subvention	8	1,324,107,017.06	1,073,394,201.17
2,640,187,852	TOTAL PAYMENTS		2,647,813,859.59	2,131,964,051.47
1,449,187,852	Net cash from operating Activities		1,570,799,946.93	1,554,457,800.31
	CASH FLOW FROM INVESTING			

	ACTIVITIES			
660,000,000	Capital Expenditure Administrative Sector	11	365,163,769.78	252,735,921.43
1,500,207,553	Capital Expenditure Economic Sector		618,055,857.14	618,055,857.14
953,777,004	Capital Expenditure Social Sector	11	200,000,000	250,000,000
497,190,985	Capital Expenditure Regional Sector	11	200,000,000	350,000,000
3,611,175,542	Net cash flow from Investing Activities		1,383,219,626.92	1,452,735,721.43
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in		(18,055,857.14)	(18,055,857.14)

	Investment			
	Net (Increase/Decrease in other cash equivalent		205,636,177.15	83,940,595.29
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		187,580,320.01	66,884,738.15
	Net Cash flow		187,580,320.01	66,884,738.15
	Cash flow & its equivalent as at 1/1/2024		84,349,643.71	17,464,905.56
	Cash flow & its equivalent as at 31/12/2024		271,929,963.72	84,349,643.71

STATEMENT NO. 2

**ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024.**

DESCRIPTION	NOTE	2024	2023
<u>ASSETS</u>			
Cash at Hand and Bank Balance		271,929,963.72	84,349,643.91
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	1,570,799,946.93	Nil
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		1,842,729,910.65	84,349,643.91
<u>INVESTMENT AND OTHER CASH ASSETS</u>			
Local Government Council Investment	15	18,055,857.14	18,055,857.14
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		18,055,857.14	18,055,857.14
TOTAL ASSET		1,860,785,767.79	102,405,501.05
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidate Revenue fund		-	84,349,643.71
Capital Development fund		1,842,729,910.65	887,530,001.72
Trust and other pubic fund		18,055,857.14	-
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		1,860,785,767.79	971,879,645.43
<u>EXTERNAL AND INTERNAL LOANS</u>			

External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES	25		
Deposit	25	NIL	-
TOTAL LIABILITIES		1,860,785,767.79	971,879,645.43

STATEMENT NO. 3

**ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
1,821,297,758.51	Statutory Allocation		2,079,403,206.19	2,404,569,143.00	-14%
1,807,624,095.27	Value Added Allocation		2,096,670,768.67	1,622,615,224.00	29%
3,628,921,851.78	Sub Total Statutory Allocation		4,176,073,974.86	4,027,184,367.00	
	INDEPENDENT REVENUE				
15,000,000	Direct Taxes		12,600,457.00	6,000,000	11%
15,000,000	License		10,250,000	5,385,000.00	90%
-	Fees		-	-	-
-	Fines		-	-	-
20,000,000	Earnings		15,000,200	10,000,000	50%
7,500,000	Rent on Govt. Building		4,500,000	6,000,000	-25%
	Investment Income		189,174.66	1,000,000	-81%
57,500,000	TOTAL INDEPENDENT REVENUE		42,539,831.66	-	-
-	Other revenue sources from State IGR.	3	NIL	33,733,208	
3,686,421,851.78	TOTAL REVENUE		4,218,806.32	4,089,302,575.00	
	LESS EXPENDITURE				
666,242,801.81	Personnel cost (salaries on CRF charges)	4	823,617,899.20	850,990,000	-3%
356,327,048.39	Contribution to Pension	5	455,088,943.33	500,600,000	-9%
36,000,000	Overhead Cost	6	45,000,000	50,000,000	-10%
	Consolidated revenue fund charges	7	Nil	Nil	
1,073,394,201.17	Subventions to Parastatals	8	1,324,107,017.06	-	6.9%

	OTHER RECURRENT PAYMENT/EXPENDITURE				
	Repayment: External Loans FGN/States/LGC				
	Repayment: FGN/States/LGC Bonds & Treasury Bonds				
	Repayment: Nigerian Treasury Bills (NTB)				
	Repayment: Development Loan Stock				
	Repayment: Other Internal Stock				
	Repayment Other Internal Loans (Promissory Notes)				
	Repayment: Internal Loans from other Funds				
2,131,394,201.17	TOTAL EXPENDITURE		2,647,813,859.59	2,640,114,723	
1,554,457,800.31	Operating Balance		1,570,799,946.93	1,449,187,852	8%
	APPROPRIATION/TRANSFERS				
	Transfer to consolidated revenue fund	9	1,570,799,946.93	1,449,187,852	-6%
	Closing Balance		271,929,963.72		

STATEMENT NO. 4

**ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

PREVIOUS YEAR	DESCRIPTION	NOTE	TOTAL 2024	BUDGETED 2024	VARIANCE %
1,544,457,800.31	Transfer from consolidated revenue fund		1,570,799,946.93	1,449,187,582	- 5%
1,544,457,800.31	Total Revenue available		1,570,799,946.93	1,449,187,582	- 5%
	LESS CAPITAL EXPENDITURE				
-	Capital Expenditure: Administrative Sector		300,000,000	660,000,000	-55%
-	Capital expenditure: Economic Sector		618,055,857.14	1,500,207,533	-68%
-	Capital Expenditure: Social Sector		330,814,126.07	953,777,004	-68%
-	Capital expenditure: Regional Sector		50,000,000	497,190,985	-68%
-	TOTAL CAPITAL EXPENDITURE			3,611,175,542	
-	Closing Balance		271,929,963.72	-	

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	683,141,517.24		
	Add. Deduction from loan Repayment	B	-	683,141,517.24	
	Share of Allocation other agencies	C	-	1,380,275,455.66	
	Share of Federal Account Allocation: Excess crude oil	D	-	15,986,233.29	
	TOTAL GROSS FAAC ALLOCATION TO ZURU LG		-	2,079,403,206.19	
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)			2,096,670,768.67	
	TOTALS			4,176,073.974.86	

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
INTERNALLY GENERATED REVENUE FOR THE YEAR ENDED 2024

DIRECT TAXES	ACTUAL 2024	BUDGET 2024	VARIANCE
DIRECT TAXES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	12,600,457	6,000,000	6,600,457.00
TOTAL DIRECT TAXES	12,600,457	6,000,000	6,600,457.00
LICENCE			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	10,250,000	5,385,000	-4,486,000
TOTAL LICENCE	10,250,000	5,385,000	-4,486,000
FEES			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	-	-	-
TOTAL FEES	-	-	-
FINE			
MDA 1	-	-	-

MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	-	-	-
TOTAL FINE	-	-	-
EARNINGS			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	15,000,200.00	10,000,000	5,200,000
TOTAL EARNINGS	15,000,200.00	10,000,000	5,200,000
RENTON GOV'T BUILDING			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	4,500,000	6,000,000	-1500,000.00
TOTAL RENT ON GOV'T BUILDING	4,500,000	6,000,000	-1500,000.00
INVESTMENT INCOME			
MDA 1	-	-	-
MDA 2	-	-	-
MDA 3	-	-	-
ZURU Local Government Council	189,174.60	1,000,000	-810,825.40
TOTAL OTHER REVENUE	189,174.60	1,000,000	-810,825.40

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

(4) TOTAL PERSONNEL COST	ACTUAL 2024	BUDGETED 2024	VARIANCE
ZURU LG, TOTAL PERSONAL COST FOR THE YEAR ENDED DEC, 2024	823,617,899.20	850,990,000	-27,372,100.80
TOTAL	823,617,899.20	850,990,000	-27,372,100.80
(5) CONTRIBUTION TO PENSION			
ZURU LG, CONTRIBUTION TO PENSION	455,088,943.33	500,600,000	-45,511,056.67
TOTAL CONTRIBUTION TO PENSION	455,088,943.33	500,600,000	-45,511,056.67
(6) OVERHEAD COST			
ZURU LG, OVERHEAD COST FOR THE YEAR ENDED 31 ST DECEMBER 2024	45,000,000	50,000,000	-5,000,000.00
TOTAL OVERHEAD COST	45,000,000	50,000,000	-5,000,000.00
(7) SUBVENTION TO PARASATATALS			
90. Contribution to 25% Rural infrastructure	534,831,462.33		
91. Contribution to 0.85% Local	9,228,323.23		
92. 0.55% Social Security fund	30,171,378.73		
93. Contribution to emirate council	47,633,858.46		
94. LGEA ZURU	611,559,915.78		
95. Contribution to Primary Health Care Agency	35,850,811.44		
96. Contribution to Zakkat Committee			
97. Area Development	5,200,800.00		
98. Special Assistance	3,984,380.96		
99. Mine Gauds	26,650,000		
100. Special Security Welfare funds	500,000.00		
101. Joint Army/Police Patrol	2,336,886.13		
	3,600,000.00		
TOTAL	1,324,107,017.06	1,238,524.723	85,582,294.060
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			
13. Administrative Sector	300,000,000	660,000,000	- 360,000,000
14. Economic Sector	480,000,000	1,500,207,533	1,020,207,533
15. Social Sector	330,814,126.07	953,777,004	-662,962,877.93
16. Regional Sector	170,000,000	497,190,985	-327,190,985
TOTALS	1,280,814,126.07	3,611,175,542	-

			2,330,361,415.93
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	365,163,769.78	660,000,000	-294,836,230.22
Economic Sector	600,000,000	1,500,207,533	-900,000,000
Social Sector	200,000,000	953,777,604	-753,777,004
Regional Sector	200,000,000	497,190,985	-297,190,985
TOTAL DETAILS OF CAPITAL EXPENDITURE	1,365,163,769.78	3,611,175,542	- 2,246,011,772.22

	AMOUNT 2024	AMOUNT 2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT		
1. 2000268015 - Revenue all	338,454.95cr	15,402.20cr
2. 2000272553 - Main Account	271,591,508.77	84,334,241.51cr
TOTALS	271,929,963.72CR	84,349,643.71
(15) INVESTMENT	AMOUNT 2024	AMOUNT 2024
1. Investment in Quoted Companies (Bua Cement)	113,000.00	113,000.00
Urban Development	800,000.00	800,000.00
2. Investment in Un Quoted Companies (Kebbi Home Saving and Loan)	17,142,857.14	17,142,857.14
TOTAL INVESTMENT	18,055,857.14	18,055,857.14

FINANCIAL 2023					FINANCIAL 2024			
ADMINSTRATIO N SECTOR	FINAL BUDGET 2023	REC EXP 2023	CAP EXP 2023	TOTAL EXP 2023	FINAL BUDGET 2024	REC EXP 2024	CAP EXP 2024	TOTAL EXP 2024
Chairman	45,214,241	30,401,592	-	30,401,592	44,486,360	31,401,592	-	31,401,592
Vice Chairman	40,624,510	24,063,160.1 0	-	24,063,160.1 0	41,624,510	27,400,150.1 0	-	27,400,150.10
Internal Audit	3,868,599	20,250,160.1 0	-	20,250,160.1 0	3,868,599	20,250,160.1 0	-	20,250,160.10
Special Assistance	-	-	-	-	30,156,250.0 0	26,650,000	-	26,650,000
Administrative and General Services	347,508,275	45,508,275	300,000,000	345,508,275	358,771,772. 60	53,400,000	300,000,000	353,400,000

Secretary to the Council	3,868,599	2,400,000	-	2,400,000	3,868,599	2,400,000	-	2,400,000
Economic Sector	1,595,462,317	94,212,317	600,000,000	694,212,317	1,601,462,477	101,000,000	700,000,000	801,000,000
Department of Finance and Supply	46,875,585	46,875,858	-	46,875,858	48,175,585.00	48,175,858.00	-	48,175,858.00
Department of Works Transport, Housing Land and Survey	992,723,052.22	39,598,052.20	600,000,000	639,598,052.20	992,723,052.22	39,598,052.20	600,000,000	992,723,052.22
Department of Budget Planning Research and Survey	25,600,622	25,600,622	-	25,600,622	26,900,627	26,900,627	-	26,900,627
Water Sanitation Hygiene Wash	145,591,040	-	75,000,000	75,000,000	170,000,000	-	155,000,000	155,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,000,000	-	3,000,000
Department of social development	946,246,604.30	46,000,000	700,000,000	746,000,000	47,000,000	47,000,000	760,000,000	747,000,000
Department of Education	525,600,164.10	525,600,164.10	-	525,600,164.10	600,000,000	600,000,000	-	600,000,000
PHC	162,024,805	162,024,805	-	162,024,850.00	186,322,437.70	186,322,437.70	-	186,322,437.70
Traditional Rulers	16,525,480	16,525,480	-	16,525,480	215,415,00.10	215,415,00.10	-	215,415,00.10

RE: AUDIT INSPECTION REPORT IN RESPECT OF ZURU LOCAL GOVERNMENT COUNCIL'S ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

**1. STATE OF ACCOUNTING RECORDS AS AT 31ST DECEMBER 2024
(MAIN ACCOUNT)**

a. CASH BOOK:-

It has been observed that the council's cash book which is the book of prime entry around all other entries in the subsidiary ledgers was not properly maintained.

b. STORE:-

Audit inspection of the Council stores observed noncompliance with F.M 34:10(3). There was no proper supervision of the store. These are evidently visible due to non-maintenance of appropriate store records, which is contrary to F.M 34.14-18.

RESPONSE

The management in their response alleged to have updated the records.

RECOMMENDATION

Up to the time writing this report the management failed to present the updated records for inspection. Therefore, they shall be held surcharge in accordance with FM 39.3(b).

2. UNAUTHORISED PAYMENT VOUCHER:-

Examination of the available accounting records revealed that payment vouchers worth ~~₦~~36,530,269.19 were paid without authorization by the respective officers controlling the vote (OCV), contrary to the F.M 14.8. Details were attached to the main report sent to the Council as appendix "B".

RESPONSE

The Council responded that during the payments the OCVs' were not in office.

RECOMMENDATION

The response sound ridiculous and unsatisfactory. We therefore maintain our observations.

The management shall be made account to account for the amount involved and the officer who authorized the payment shall be surcharge accordingly.

3. SALARY AND ALLOWANCE

a. OVERHEAD COST:-

Examination revealed that, Zuru Local Government Council received the sum of ~~N~~45,000,000.00 (per annum) as running cost. It was also noted that only ~~N~~39,330,000.00 appeared to have been expended, leaving the total sum of ~~N~~5,670,000.00 unaccounted for. Details were attached to main report sent to the Council as appendix "C".

b. PAYMENT OF ALLOWANCES:-

Examination of the available records revealed that, your Local Government received the sum of ~~N~~87,300,000.00 for payment of allowances. But surprisingly, only the sum of ~~N~~60,230,000.00 appeared to have been expended, leaving the sum of ~~N~~27,070,000.00 unaccounted for.

RESPONSE

The management refuted the observation.

RECOMMENDATION

Despite their disagreement, the management failed to present any record to support their claim.

In view of the above, the management shall be made to account for the amount in question and the officer who authorized the payments shall be surcharge accordingly.

4. UNACCOUNTED WITHDRAWALS:-

Cross examination of the cashbook and bank statement revealed that the sum of ₦33,415,238.08 were withdrawn from bank with no corresponding entries in any of the accounting books.

RESPONSE

The management responded to have updated their records now.

RECOMMENDATION

The said updated records were not made available to us for examination. We therefore hold the Treasurer accountable and shall be surcharge in accordance with FM 39.3(a)(6).

5. OUTSTANDING PAYMENT VOUCHERS (OTHER CHARGES):

Scrutiny of treasury records at my disposal shows that payment vouchers worth ₦46,109,946.65 were not made available to me during audit inspection, contrary to FM 14:29.

Similarly, salary payment voucher worth the sum of ₦59,141,962.55 were not made available to me during audit inspection contrary to FM 14.29.

RESPONSE

The management responded that the vouchers are now traced; but still failed to present them for audit examination.

RECOMMENDATION

The management shall be made to present the vouchers or be held responsible for the refund of the amounts involved.

I shall be grateful for your comment or the amount involved would not be admitted as a proper charge against Local Government funds. See appendix "H" for more details.

REVENUE

REVENUE GENERATED:-

Examination revealed that, Zuru Local Government Council realized failed to account for the independent revenue, despite posting it in their cash flow statement.

RESPONSE

The management attributed the problem to incessant bandits attacks within the Local Government area.

RECOMMENDATION

The management shall account for the amount alleged to have been realized so far or be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State



**OFFICE OF THE AUDITOR GENERAL FOR
LOCAL GOVERNMENTS**

KEBBI STATE, BIRNIN KEBBI

**ANNUAL AUDIT REPORT IN RESPECT OF KEBBI STATE LOCAL
GOVERNMENTS JOINT ACCOUNT COMMITTEE
(MAIN ACCOUNT)**

FOR

THE YEAR ENDED 31ST DECEMBER, 2024

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

RE: AUDIT FINDINGS IN RESPECT OF KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT DISTRIBUTION AND FISCAL COMMITTEE (MAIN ACCOUNT) FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Committee. This observation is evaluated within the context of extant laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

The Committee started its financial year (2024) with an opening balance of ₦6,267,107,404.79 and received the sum of ₦91,632,327,049.02 from the FAAC and other statutory sources, totaling ₦97,899,434,453.80 (as annual income). Similarly, the Committee disbursed the total sum of ₦97,887,928,204.48, while the sum of ₦5,753,124.66 appear to be unaccounted for. See appendix "A" attached.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

SCHEDULE OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 2024

S/N	MONTH	INCOME N	EXPENDIDITURE N	DIFFERENCE N
	Opening balance	6,267,107,404.79	-	6,267,107,404.79
1	JANUARY	6,709,596,431.18	6,999,515,251.29	(298,918,820.11)
2	FEBRUARY	6,609,063,891.23	6,872,692,597.28	(263,628,706.05)
3	MARCH	6,136,096,964.06	6,783,917,189.91	(647,820,225.85)
4	APRIL	9,870,720,306.13	6,216,279,982.57	3,654,440,323.56
5	MAY	6,814,146,679.00	11,355,813,911.49	(4,541,667,232.49)
6	JUNE	6,542,627,564.00	6,845,169,881.36	(302,542,317.36)
7	JULY	7,854,585,906.00	9,127,155,779.05	(1,272,569,873.05)
8	AUGUST	8,019,654,322.00	10,400,753,124.03	(2,381,098,802.03)
9	SEPTEMBER	7,052,232,328.00	5,103,229,806.63	1,949,002,521.37
10	OCTOBER	8,283,572,347.00	7,509,214,759.37	774,357,614.63
11	NOVEMBER	8,258,613,072.03	3,624,449,265.55	4,634,163,806.48
12	DECEMBER	9,481,417,237.96	12,756,156,107.90	(3,274,738,869.94)
	TOTAL	97,899,434,453.80	97,887,928,204.48	5,753,124.66



**OFFICE OF THE AUDITOR GENERAL FOR
LOCAL GOVERNMENTS**

KEBBI STATE, BIRNIN KEBBI

**ANNUAL AUDIT REPORT IN RESPECT OF KEBBI STATE LOCAL
GOVERNMENTS JOINT ACCOUNT COMMITTEE**

(0.55% ACCOUNT)

FOR

THE YEAR ENDED 31ST DECEMBER, 2024

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

RE AUDIT FINDINGS IN RESPECT OF KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT DISTRIBUTION AND FISCAL COMMITTEE (0.55% ACCOUNT) FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Committee. This observation is evaluated within the context of the laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

It was observed that the 0.55% account received the total sum of N673,827,072.21 and expended the sum of N612,181,182.50 during the year under review. Another sum of N43,883,666.43 appeared to the closing balance as at 31st December, 2024; while the balance of N17,762,223.28 remain accounted for.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

**KEBBI STATE JOINT LOCAL GOVERNMENTS ACCOUNT DISTRIBUTION
AND FISCAL COMMITTEE (0.55%)**

**SCHEDULE OF INCOME AND EXPENDITURE FOR PERIOD FROM 1ST
JANUARY TO 31ST DECEMBER 2024**

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening balance	50,279,261.18	-	50,279,261.18
1	January	39,382,848.03	18,135,000.00	21,247,848.03
2	February	49,382,780.37	56,984,000.00	(7,081,219.03)
3	March	49,902,780.37	47,458,000.00	1,891,857.42
4	April	49,349,851.42	40,517,500.00	8,832,351.47
5	May	50,477,806.74	73,760,350.00	(23,282,543.26)
6	June	48,984,451.63	61,564,000.00	(12,579,548.37)
7	July	47,159,227.37	57,463,700.00	(10,304,472.63)
8	August	59,108,098.67	51,717,400.00	7,390,698.67
9	September	53,787,277.18	40,838,000.00	12,949,277.18
10	October	57,104,316.63	53,017,232.50	4,087,084.13
11	November	60,422,371.89	48,145,000.00	12,277,371.89
12	December	58,500,929.68	62,581,000.00	(4,080,070.32)
	Closing balance		43,883,666.43	(43,883,666.43)
	Total	N673,827,072.21	N656,064,848.93	N17,762,223.28

**KEBBI STATE LOCAL GOVERNMENTS
SERVICE COMMISSION**

ANNUAL AUDIT REPORT

IN RESPECT OF TRAINING FUNDS

FOR

**THE PERIOD FOR 1ST JANUARY TO 31ST
DECEMBER, 2024**

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

RE AUDIT FINDINGS IN RESPECT OF LOCAL GOVERNMENTS SERVICE COMMISSION (TRAINING FUNDS) FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Commission. This observation is evaluated within the context of extant laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

The Commission enters its financial year (2024) with an opening balance of ~~N~~38,170,238.98 and received the sum of N191,426,055.22 as contributions of the 21 Local Governments to the training funds, totaling N229,596,294.20 (as annual income). Similarly, the commission expended the total sum of N211,657,775.50. And the total sum of N13,690,998.28 remained in the commission's account (No. 1010902023, Zenith Bank) as closing balance as at 31st December, 2024 while the sum of ~~N~~4,247,520.42 appeared to be unaccounted for.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

**INCOME AND EXPENDITURE IN RESPECT OF TRAINING FUNDS FOR
THE YEAR ENDED 2024**

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening Bal.	38,170,238.98		38,170,238.98
1	January	13,076,617.91	18,671,938.00	(5,595,320.09)
2	February	15,394,253.75	22,250,363.75	(6,856,110.00)
3	March	19,197,072.27	17,925,291.25	1,271,781.02
4	April	19,197,072.27	13,610,606.00	5,586,466.27
5	May	9,937,519.09	30,285,633.73	(20,348,114.68)
6	June	5,406,041.19	9,676,292.00	(4,270,250.81)
7	July	4,337,540.74	9,121,189.50	(4,783,648.76)
8	August	15,258,082.63	6,900,224.00	8,357,858.63
9	September	14,933,478.42	10,542,154.00	4,391,324.42
10	October	27,266,406.65	17,782,334.00	9,484,072.65
11	November	29,651,034.23	26,300,597.75	3,350,436.48
12	December	17,770,936.09	28,591,151.50	(10,820,215.41)
	Closing bal.		13,690,998.28	(13,690,998.28)
	Total	229,596,294.20	225,348,773.80	4,247,520.42

KEBBI STATE COUNCIL OF CHIEFS

BIRNIN KEBBI

AUDIT REPORT IN RESPECT OF FOUR EMIRATE COUNCILS

FOR

THE YEAR ENDED

31ST DECEMBER 2024



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

**RE AUDIT FINDINGS IN RESPECT OF GWANDU EMIRATE COUNCIL FOR
THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024**

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Emirate Council. The observation is evaluated within the context of extant laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

Examination of the available records revealed that Gwandu Emirate Council received the total sum of N372,581,139.58, while the total sum of N152,896,555.00 appeared to have been expended. Moreover, the total sum of N132,828.70 was cited in bank statement from Jaiz bank as closing balance, while the total sum of N219,551,755.00 remained unaccounted for .

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

INCOME AND EXPENDITURE IN RESPECT OF GWANDU EMIRATE
COUNCIL FOR THE YEAR ENDED 2024.

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening bal.	1,092,060.25	-	1,092,060.25
1	January,2024	21,284,622.75	Nil	21,284,622.75
2	February, 2024	25,056,974.26	21,453,651.17	3,603,323.09
3	March, 2024	31,262,993.05	26,408,934.67	4,854,058.38
4	April, 2024	31,262,993.05	30,866,405.91	396,587.14
5	May, 2024	16,175,198.76	31,078,283.60	(14,903,084.84)
6	June, 2024	31,103,222.22	15,325,249.57	15,777,972.65
7	July, 2024	25,056,974.26	27,764,249.57	(2,707,056.27)
8	August, 2024	31,103,222.22	Nil	31,103,222.22
9	September, 2024	31,262,993.05	Nil	31,262,993.05
10	October, 2024	37,723,656.88	Nil	37,723,656.88
11	November, 2024	41,022,988.89	Nil	41,022,988.89
12	December, 2024	49,173,237.94	Nil	49,173,237.94
	Closing Bal.		132,828.25	(132,828.25)
	Total	N372,581,139.58	N153,029,383.70	N219,551,755.88



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

**RE AUDIT FINDINGS IN RESPECT OF ARGUNGU EMIRATE COUNCIL
FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024**

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Emirate Council. The observation is evaluated within the context of extant laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

Examination of the available records revealed that Argungu Emirate Council received the total sum of N459,206,167.25, while the total sum of N458,361,236.49 appeared to have been expended. However, comparison between amounts received and expenditure incurred, we observed that the sum of N844,930.76 remained unaccounted.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ARGUNGU EMIRATE COUNCIL

SCHEDULE OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 1ST
JANUARY TO 31ST DECEMBER, 2024

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening balance	6,372,377.80	-	6,372,377.80
1	January	111,457,506.93	117,877,974.93	(6,418,468.00)
2	February	28,490,518.16	14,024,307.93	14,466,210.23
3	March	16,831,798.68	17,383,018.72	(551,220.03)
4	April	16,831,798.69	16,615,290.89	216,507.80
5	May	108,708,625.19	117,332,013.07	(8,623,387.88)
6	June	21,767,890.36	16,933,855.69	4,834,034.67
7	July	13,490,517.21	13,567,539.57	(77,022.36)
8	August	16,767,890.36	16,727,456.59	40,433.77
9	September	16,831,798.69	16,777,006.59	54,792.10
10	October	15,232,634.57	22,230,768.25	(6,998,133.68)
11	November	16,564,889.25	19,115,145.91	(2,550,256.66)
12	December	69,855,921.35	69,776,858.35	79,063.00
	Total	459,206,167.25	458,361,236.49	(844,930.76)
	Closing balance	-		55,426,606.59



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

**RE AUDIT FINDINGS IN RESPECT OF YAURI EMIRATE COUNCIL FOR
THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024**

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Emirate Council. The observation is evaluated within the context of extant laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

Examination of the available records revealed that Yauri Emirate Council received the total sum of N119,968,977.84, while the total sum of N119,049,270.40 appeared to have been expended; leaving the balance of N919,607.44 unaccounted for.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

**SCHEDULE OF INCOME AND EXPENDITURE IN RESPECT OF YAURI
EMIRATE COUNCIL FOR THE PERIOD FROM 1ST JANUARY TO 31ST
DECEMBER, 2024**

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
1	January	7,426,049.86	7,827,945.88	(401,896.02)
2	February	8,743,195.82	8,790,447.56	(47,251.74)
3	March	10,907,430.59	11,529,419.98	(621,989.39)
4	April	10,907,430.59	10,942,653.26	(35,222.67)
5	May	7,143,409.04	7,317,442.20	(174,033.16)
6	June	10,859,499.34	10,844,068.40	15,430.94
7	July	8,742,195.82	9,274,535.72	(532,339.90)
8	August	10,859,499.35	9,259,292.25	1,600,207.10
9	September	10,907,430.59	10,658,567.85	248,862.74
10	October	9,871,131.86	9,705,318.36	165,813.50
11	November	10,734,466.54	10,342,616.33	391,850.21
12	December	12,867,138.44	12,556,962.61	310,175.83
	Total	N119,968,977.84	N119,049,270.40	N919,607.44



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

**RE AUDIT FINDINGS IN RESPECT OF ZURU EMIRATE COUNCIL FOR
THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024**

The key audit findings are those observations that in our professional judgments are deemed significant to draw the attention of the Emirate Council. The observation is evaluated within the context of the laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

Examination of the available records revealed that Zuru Emirate Council received the total sum of N176,207,424.53, while the total sum of N174,582,194.51 appeared to have been expended; leaving the balance of N1,625,230.02 unaccounted for.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ZURU EMIRATE COUNCIL

**SCHEDULE OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 1ST
JANUARY TO 31ST DECEMBER, 2024**

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening balance	802,479.80	-	802,479.80
1	January	11,195,500.98	10,751,630.18	443,870.80
2	February	13,179,838.25	12,669,019.80	510,818.45
3	March	16,444,171.90	16,123,266.80	320,905.10
4	April	16,444,171.90	16,370,293.40	73,878.50
5	May	8,508,070.50	8,315,414.86	192,655.64
6	June	16,380,263.57	16,774,650.06	(394,386.47)
7	July	13,179,838.26	14,751,836.56	(1,571,998.30)
8	August	16,380,263.37	16,423,883.38	(43,620.01)
9	September	16,444,171.90	16,084,618.90	359,553.00
10	October	14,881,835.62	16,101,109.38	(1,219,273.76)
11	November	16,183,409.24	12,572,108.97	3,611,300.27
12	December	16,183,409.24	16,613,227.20	(429,817.90)
	Closing balance		31,135.02	(31,135.02)
	Total	N176,207,424.53	N174,582,194.51	1,625,230.02

LOCAL GOVERNMENTS EDUCATION AUTHORITIES

KEBBI STATE

CONSOLIDATED AUDIT REPORT IN RESPECT OF 21 LGEAS'

FOR

THE YEAR ENDED

31ST DECEMBER 2024



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT INSPECTION REPORT IN RESPECT OF 21 LOCAL GOVERNMENTS EDUCATION AUTHORITIES' FOR THE YEAR ENDED 31ST DECEMBER, 2024

We have audited the financial records of the 21 Local Governments Education Authorities of Kebbi State for the year ended 31st December, 2024.

We have obtained necessary information and explanations required for the purpose of our examination.

In our opinion, the financial records gave "true and fair" view of the public funds entrusted to the management of the Local Government Education Authorities in the State.

As part of our professional responsibility, observations therefrom were communicated to the affected Authorities for their comments and further necessary action. Therefore, issues raised are those that we deem significant to report thereon.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

2. MONTHLY ALLOCATION

The 21 Local Governments Education Authorities received the total sum of **N8,766,707,107.74** during the year for the payment of staff salaries. The total sum of **N8,663,079,095.19** appeared to have been expended, leaving an unaccounted balance of **N103,628,012.55**. Appendix "A" attached for details.

These contravene the Financial Memoranda provision number 1.14(1, 3&9) which states that "there should be strict compliance with Financial Memoranda in all financial dealings". The Treasurers are also instructed to ensure that "All instructions relating to expenditure of public funds by the accounting officers are in writing". And "No payments are made unless properly authorized and funds are available". Also **14.4(1)** states "it must be made in favour of person or persons to whom the money is actually due".

We therefore recommended that the Education Secretaries and their Directors of Finance should:

- i. Explain in an unequivocal term why the above quoted provisions was contradicted.
- ii. Recover the sum of **N103,628,012.55** and remit same back to their respective Treasuries;
- iii. Forward evidences of remittance to my office for confirmation.
- iv. Otherwise, the principal officers would be sanctioned in accordance with FM 39.3(a)(6 &16).

3. OVERHEAD COST

Examinations of the 21 Local Government Education Authorities records revealed that the total sum of **N213,666,365.30** were received during the year under review for the above subject matter and the total sum of

N209,492,413.24 appeared to have been expended, leaving an apparent balance of N4,173,952.09 unaccounted for. In our opinion the affected authorities should be made to account for amount in question and surcharged accordingly. Appendix "B" attached for details

4. UNION DUES:

Similarly, audit inspection of the 21 Local Government Education Authorities records revealed that the total sum of N152,096,738.28 were deducted from the staff salaries as Union dues, but only the total sum of N68,626,561.37 appeared to have been remitted to the appropriate body, leaving an apparent balance of N83,470,176.96 unaccounted for. In our opinion the affected authorities should be made to accounts for amounts in question and surcharged accordingly. Appendix "C" attached for details

5. NHF DEDUCTIONS:

In yet another development, audit inspection of the 21 Local Government Education Authorities records revealed that the total sum of N83,685,633.89 were deducted from the staff salaries as NHF contributions, but only the total sum of N40,374,815.50 appeared to have been remitted to the appropriate body, leaving an apparent balance of N43,310,818.09 unaccounted for. In our opinion the affected authorities should be made to account for the amount in question and be surcharged accordingly. Appendix "D" attached for details.

5. NHF DEDUCTIONS:

Furthermore, audit inspection of the 21 Local Government Education Authorities records revealed that the total sum of N104,746,439.68 were deducted from the staff salaries as KEHEMA contributions, but only the total sum of

N42,676,584.32 appeared to have been remitted to the appropriate body, leaving an apparent balance of N62,069,855.36 unaccounted for. In our opinion the affected authorities should be made to account for the amount in question and be surcharged accordingly. Appendix "E" attached for details



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

**CONSOLIDATED L.G.E.A INCOME & EXPENDITURE STATEMENT IN
RESPECT OF SALARIES FOR YEAR ENDED 31ST DECEMBER, 2024.**

APPENDIX "A"

S/ N	L.G.E.A	INCOME (Jan - Dec. 2024	EXPENDITURE (Jan - Dec. 2024 (N)	DIFFERENCE (N)
1.	ALIERO	164,244,361.81	164,090,188.65	154,173.16
2.	AREWA	674,146,652.05	656,251,188.37	17,895,463.68
3.	ARGUNGU	523,971,717.70	494,651,795.98	29,319,921.72
4.	AUGIE	416,481,920.91	415,755,691.17	726,229.74
5.	BAGUDO	477,621,515.74	475,840,670.07	1,780,845.67
6.	BUNZA	443,945,201.94	443,398,914.78	546,187.16
7.	BIRNIN KEBBI	822,291,979.84	820,802,859.05	1,489,120.79
8.	DANDI	388,988,038.91	385,151,649.48	3,836,389.43
9.	D/WASAGU	434,832,991.95	434,700,551.49	132,440.46
10.	FAKAI	383,794,801.46	383,666,929.35	127,872.11
11.	JEGA	346,708,770.62	333,301,130.64	13,407,639.98
12.	GWANDU	384,557,734.70	365,468,554.61	19,,089,180.09
13.	KALGO	319,041,215.23	318,720,214.12	321,001.11
14.	KOKO/BESS E	356,310,928.71	348,512,678.26	7,798,255.45
15.	MAIYAMA	325,821,420.81	325,048,773.08	772,647.73
16.	NGASKI	327,347,028.91	325,418,817.49	1,928,211.43
17.	SAKABA	298,435,797.78	297,843,429.89	592,367.89
18.	SHANGA	302,164,876.08	302,047,258.55	117,617.53
19.	SURU	318,397,740.64	317,525,128.31	872,612.33
20.	YAURI	442,358,314.16	440,983,134.46	1,375,175.70

21.	ZURU	615,244,097.45	613,899,542.39	1,344,555.06
	Total	N8,766,707,107.7	8,663,079,095.1	103,628,012.5
		4	9	5

**CONSOLIDATED L.G.E.A OVERHEAD COST FOR YEAR ENDED 31ST
DECEMBER, 2024**

APPENDIX "B"

S/N	L.G.E.A	INCOME	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	ALIERO	2,716,635.54	414,440.28	2,302,195.26
2.	AREWA	11,822,304.00	11,196,113.91	626,190.09
3.	ARGUNGU	12,000,000.00	13,629,900.00	(1,629,900.00)
4.	AUGIE	11,820,000.00	11,820,000.00	NIL
5.	BAGUDO	14,555,000.00	13,858,345.23	696,654.70
6.	BIRNIN KEBBI	11,970,000.00	11,311,025.26	658,974.70
7.	BUNZA	11,770,000.00	11,770,000.00	NIL
8.	DANDI	11,820,000.00	11,820,000.00	NIL
9.	D/WASAGU	7,350,000.00	7,350,000.00	NIL
10.	FAKAI	5,820,000.00	5,820,000.00	NIL
11.	GWANDU	12,000,000.00	11,766,730.00	233,269.10
12.	JEGA	11,820,000.00	11,759,500.00	69,500.00
13.	KALGO	9,240,000.00	9,240,000.00	NIL
14.	KOKO/BESSE	12,000,000.00	11,878,500.00	123,500.00
15.	MAIYAMA	12,040,190.48	11,946,000.00	94,190.48
16.	NGASKI	11,818,235.28	11,363,174.87	455,060.41
17.	SAKABA	1,182,000.00	886,309.73	295,688.27
18.	SHANGA	12,000,000.00	11,970,560.16	29,439.84
19.	SURU	11,282,000.00	11,282,000.00	NIL
20.	YAURI	6,820,000.00	6,820,000.00	NIL
21.	ZURU	11,820,000.00	11,589,813.80	238,181.10
	Total	N213,666,365.30	N209,492,413.24	4,173,952.09

**CONSOLIDATED L.G.E.A NUT DUE DEDUCTIONS AND REMITTANCES
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**

APPENDIX "C"

S/N	L.G.E.A	AMT DEDUCTED (JAN-DEC. 2024	AMT REMITTED JAN-DEC. 2024 (N)	DIFFERENCE (N)
1.	ALIERO	3,968,450.30	3,968,450.30	NIL
2.	AREWA	12,365,931.54	5,253,592.41	7,112,339.13
3.	ARGUNGU	12,876,800.00	-	12,876,800.00
4.	AUGIE	8,827,238.80	8,827,238.80	NIL
5.	BAGUDO	6,543,344.74	-	6,543,344.74
6.	BIRNIN KEBBI	7,728,545.40	-	7,728,545.40
7.	BUNZA	8,906,412.60	8,906,412.60	NIL
8.	DANDI	4,403,954.00	4,403,954.00	NIL
9.	D/WASAGU	7,195,094.00	-	7,195,094.00
10.	FAKAI	8,231,250.10	-	8,231,250.10
11.	GWANDU	7,363,548.96	2,259,774.48	5,103,774.48
12.	JEGA	7,353,552.60	3,887,782.60	3,465,770.00
13.	KALGO	6,565,178.50	6,565,178.50	NIL
14.	KOKO/BESSE	4,279,579.56	4,279,579.56	NIL
15.	MAIYAMA	6,652,942.44	6,652,942.44	NIL
16.	NGASKI	4,205,516.52	-	4,205,516.52
17.	SAKABA	5,236,676.00	-	5,236,676.00
18.	SHANGA	6,997,402.68	6,997,402.68	NIL
19.	SURU	6,624,253.00	6,624,253.00	NIL
20.	YAURI	9,199,701.30	-	9,199,701.30
21.	ZURU	6,571,365.24	-	6,626,561.37
	Total	N152,096,738.28	68,626,561.37	83,470,176.91

**CONSOLIDATED L.G.E.A N.H.F. DEDUCTIONS AND REMITTANCES FOR
THE YEAR ENDED 31ST DECEMBER, 2024.**

APPENDIX "D"

S/N	L.G.E.A	AMT DEDUCTED (JAN - DEC. 2024	AMT REMITTED (JAN - DEC. 2024 (₦)	DIFFERENCE (₦)
1.	ALIERO	1,677,957.70	425,947.68	1,252,010.02
2.	AREWA	6,740,527.72	1,716,860.72	5,023,677.00
3.	ARGUNGU	5,977,068.00	5,246,068.00	731,000.00
4.	AUGIE	4,047,860.50	4,047,860.50	NIL
5.	BAGUDO	1,484,654.00	-	1,484,654.00
6.	BIRNIN KEBBI	7,225,537.44	-	7,225,537.44
7.	BUNZA	4,778,820.00	3,944,510.00	834,310.00
8.	DANDI	4,733,722.00	4,733,722.00	NIL
9.	D/WASAGU	4,565,032.00	-	4,565,032.00
10.	FAKAI	3,618,618.50	-	4,618,618.50
11.	GWANDU	4,104,230.50	1,670,355.00	2,433,875.50
12.	JEGA	3,383,845.00	1,250,315.10	2,133,529.90
13.	KALGO	3,473,256.50	3,473,256.50	NIL
14.	KOKO/BESSE	3,966,241.10	3,966,241.10	NIL
15.	MAIYAMA	3,400,240.00	2,999,640.00	400,000.00
16.	NGASKI	3,226,898.79	-	3,226,898.79
17.	SAKABA	800,617.42	-	800,617.42
18.	SHANGA	3,093,394.00	3,091,459.00	1,935.00
19.	SURU	3,808,580.20	3,808,580.20	NIL
20.	YAURI	3,815,500.00	-	3,815,500.20
21.	ZURU	5,763,032.32	-	5,763,032.32
	Total	N83,685,633.89	N40,374,815.80	43,310,818.01

CONSOLIDATED 21 L.G.E.As DEDUCTIONS AND REMITTANCES IN RESPECT OF KEHEMA FOR THE YEAR ENDED 31ST DECEMBER, 2024.

APPENDIX "E"

S/N	L.G.E.A	AMT DEDUCTED (JAN - DEC. 2024	AMT REMITTED (JAN - DEC. 2024 (N)	DIFFERENCE (N)
1.	ALIERO	4,414,761.00	4,414,761.00	NIL
2.	AREWA	7,471,146.70	4,018,334.96	3,452,811.74
3.	ARGUNGU	7,922,068.00	-	7,922,068.00
4.	AUGIE	5,304,867.80	5,304,867.80	NIL
5.	BAGUDO	4,768,383.65	-	4,768,383.65
6.	BIRNIN KEBBI	8,712,135.36	-	8,712,135.36
7.	BUNZA	5,480,444.20	2,305,094.52	3,175,349.68
8.	DANDI	4,310,232.00	4,310,232.00	NIL
9.	D/WASAGU	4,889,862.00	-	4,889,862.00
10.	FAKAI	5,818,632.82	-	5,818,632.82
11.	GWANDU	3,783,308.00	-	3,783,308.00
12.	JEGA	4,470,157.70	2,536,394.64	1,933,763.06
13.	KALGO	3,984,134.60	3,984,134.60	NIL
14.	KOKO/BESSE	4,569,978.30	4,569,978.30	NIL
15.	MAIYAMA	3,923,115.20	3,923,115.20	NIL
16.	NGASKI	3,790,046.30	-	3,790,046.30
17.	SAKABA	2,228,100.50	-	2,228,100.50
18.	SHANGA	3,810,253.29	3,810,253.90	339.90
19.	SURU	3,499,417.40	3,499,417.40	NIL
20.	YAURI	4,543,008.30	-	4,543,008.30
21.	ZURU	7,052,386.56	-	7,052,386.56
	Total	N104,746,439.68	42,676,584.32	N62,069,855.36

LOCAL GOVERNMENTS STAFF PENSION BOARD

KEBBI STATE

ANNUAL AUDIT REPORT

FOR

THE YEAR ENDED

31ST DECEMBER 2024



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: 17/9/2025

AUDIT INSPECTION REPORT IN RESPECT OF THE LOCAL GOVERNMENTS STAFF PENSION BOARD FOR THE YEAR ENDED 31ST DECEMBER, 2024

We have audited the financial records of the Local Government Staff Pension Board for the year ended 31st December, 2024.

We have obtained necessary information and explanations required for the purpose of our examination.

In our opinion, the financial records gave "true and fair" view of the public funds entrusted to the management of the named Board.

As part of our professional responsibility, observations therefrom were communicated to the affected organization for their comments and further necessary action. Therefore, issues raised are those that we deem significant to report thereon.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

2. INCOME AND EXPENDITURE

Examination of the available records revealed that the Board received the total sum of N2,029,012,430.68 for the payment of monthly pension to the retired Local Government personnel, the Board equally expended the total sum of N2,029,221,898.45 for the same purpose. But the Board over drew their account with the sum of N209,467.77.

SCHEDULE OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2024

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
1	January	155,061,483.04	155,061,483.06	(0.02)
2	February	156,456,205.50	156,456,205.52	(0.02)
3	March	157,552,827.31	157,552,827.33	(0.02)
4	April	166,782,892.18	166,782,892.02	(0.02)
5	May	161,850,831.75	162,060,251.62	(209,419.87)
6	June	163,322,936.89	163,322,986.89	NIL
7	July	164,864,826.97	164,864,826.97	NIL
8	August	181,727,647.62	181,727,647.62	NIL
9	September	180,503,989.23	180,503,989.23	NIL
10	October	181,418,388.86	181,418,388.86	NIL
11	November	183,152,821.79	183,152,821.79	NIL
12	December	176,317,579.54	176,317,579.54	NIL
	Total	N2,029,012,430.68	2,029,221,898.45	(N209,467.77)

PRIMARY SCHOOL STAFF PENSION BOARD

KEBBI STATE

ANNUAL AUDIT REPORT

FOR

THE YEAR ENDED

31ST DECEMBER 2024



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT INSPECTION REPORT IN RESPECT OF THE PRIMARY SCHOOL STAFF PENSION BOARD FOR THE YEAR ENDED 31ST DECEMBER, 2024

We have audited the financial records of the Local Government Staff Pension Board for the year ended 31st December, 2024.

We have obtained necessary information and explanations required for the purpose of our examination.

In our opinion, the financial records gave "true and fair" view of the public funds entrusted to the management of the named Board.

As part of our professional responsibility, observations therefrom were communicated to the affected organization for their comments and further necessary action. Therefore, issues raised are those that we deem significant to report thereon.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

2. INCOME AND EXPENDITURE STATEMENT

Examination of the available records revealed that Kebbi State Primary School Staff Pension Board received the total sum of **N2,285,255,950.75** (including opening balance) as pension contributions from the 21 local governments in the state for the payments of retired Primary Schools Teachers' monthly pensions. The total sums of **N2,285,289,664.44** appeared to be expended in respect of payment of monthly pension and union dues respectively. However, the account was overdrawn to the tune of **N33,713.69** with no tentative explanation.

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening Balance	508,636.23	-	508,636.23
1	January	171,524,259.97	171,524,367.47	(107.50)
2	February	172,101,797.97	172,101,407.49	390.50
3	March	172,774,247.72	172,774,355.22	(107.50)
4	April	191,417,402.82	191,417,506.31	(103.50)
5	May	190,927,194.36	190,927,194.36	Nil
6	June	190,997,003.50	190,997,111.00	(107.50)
7	July	193,091,120.71	193,124,538.31	(33,417.60)
8	August	207,483,052.71	207,483,160.33	(107.62)
9	September	198,633,949.52	198,634,095.78	(146.47)
10	October	199,942,195.78	199,941,995.78	200.00
11	November	201,616,716.83	201,616,823.33	(106.50)
12	December	194,747,108.85	194,747,108.85	Nil
		2,285,255,950.75	2,285,289,664.44	(N33,713.69)
	Closing balance as at 31st December 2024	-		6,068,506.90
	Balance			

PRIMARY SCHOOL STAFF PENSION BOARD

KEBBI STATE

ANNUAL AUDIT REPORT

FOR

THE YEAR ENDED

31ST DECEMBER 2024



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

17/9/2025

AUDIT INSPECTION REPORT IN RESPECT OF THE KEBBI STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY FOR THE YEAR ENDED 31ST DECEMBER, 2024

We have audited the financial records of the Kebbi State Primary Health Care Development Agency for the year ended 31st December, 2024.

We have obtained necessary information and explanations required for the purpose of our examination.

In our opinion, the financial records gave "true and fair" view of the public funds entrusted to the management of the named Board.

As part of our professional responsibility, observations therefrom were communicated to the affected organization for their comments and further necessary action. Therefore, issues raised are those that we deem significant to report thereon.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KEBBI STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

SCHEDULE OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 1ST
JANUARY TO 31ST DECEMBER, 2024

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening balance	145,579.12		145,579.12
1	January	62,738,920.02	42,893,109.45	19,845,810.57
2	February	62,738,920.02	22,926,926.97	39,811,993.05
3	March	62,738,920.02	108,762,239.23	(46,023,319.21)
4	April	62,738,920.02	16,529,355.33	46,209,564.69
5	May	62,738,920.02	104,224,698.65	(41,485,778.63)
6	June	62,738,920.02	68,809,875.82	(6,070,955.80)
7	July	62,738,920.02	78,854,314.14	(16,115,394.12)
8	August	62,738,920.02	56,473,486.69	6,265,433.33
9	September	62,738,920.02	12,918,750.25	49,820,169.77
10	October	62,738,920.02	70,668,553.33	(7,929,633.31)
11	November	62,738,920.02	99,888,805.79	(37,149,885.77)
12	December	62,738,920.02	65,726,967.02	(2,988,047.10)
	Total	N753,012,619.36	N748,677,082.67	N4,335,536.69
	Closing balance			47,801,802.87