

AUDITOR—GENERAL'S REPORT

JAKUSKO LOCAL GOVERNMENT 2024 FINANCIAL YEAR REPORTS

SEPTEMBER, 2025

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
ON ACCOUNTS OF JAKUSKO LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. INTRODUCTION:

The Financial Statements of Jakusko Local Government and relevant operation records for the year ended 31st December, 2024 have been examined in accordance with the provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provisions of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Accounting Standards (IPSAS) cash bases adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal, State and Local Government Councils in Nigeria.

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Jakusko Local Government for the year ended 31st December, 2024 was submitted to me on the 6th June, 2025.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of public resources, accounts and schedules of all assets and liabilities must be prepared and balanced latest by 31st March of the preceding year of operation.

The Accounts and schedule of statements were certified on 22nd July, 2025 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Jakusko Local Government collected the sum of **₦5,365,781,765.00** from Federation account and **₦30,814,948.00** on account of collection from Internal operations of the Revenue Unit of the council's treasury. The total sum of **₦5,396,596,713.00** was the certified total income to the council for the year ended 31 December, 2024. Inspection into the records maintained for remittances from State Local Governments Joint Accounts certify bellow table:

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

FAAC 2024 JAKUSKO L.G									
2024									
Month	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	ECOLOGICAL FUND	GOODS & VALUABLE	ADDITIONAL FAAC	Electronic Money Transfer Levy	TOTAL
Jan	106,050,762.10	186,595,730.96	84,650,387.69		6,422,883.78			7,709,028.63	391,428,793.16
Feb.	132,317,023.01	160,879,872.37	78,962,343.22	-	5,721,034.49			6,743,005.92	384,623,279.01
March	4,487,580.34	178,745,004.61	169,984,455.97		6,338,380.98	190,624,923.69	-	6,401,901.04	556,582,246.63
April	81,774,151.94	212,460,434.62	81,148,217.25		5,234,161.09		-	6,220,664.53	386,837,629.43
May	68,459,668.70	192,414,188.70	125,500,411.71	-	10,706,473.48		-	7,635,983.67	404,716,726.26
June	37,242,609.81	194,820,252.91	142,242,047.22		5,384,539.71		-	6,395,384.69	386,084,834.34
July	29,881,779.05	213,098,630.47	137,051,891.42		64,315,676.30		-	6,656,496.87	451,004,474.11
Aug.	35,738,313.94	241,905,982.67	167,994,214.63	3,818,086.33	6,937,480.40		-	7,929,445.21	464,323,523.18
Sept	43,722,202.25	221,665,419.01	134,884,741.51		10,529,192.24		36787310.99	6,307,612.78	453,896,478.78
Oct.	26,271,385.84	226,713,373.20	133,389,653.94	48,236,757.23	6,236,933.91			7,813,427.00	448,661,531.12
Nov.	15,189,010.94	263,314,380.06	158,436,072.09	32,157,838.16	6,173,487.64			7,231,266.69	482,502,055.58
Dec.	107,248,177.06	239,548,103.68	192,931,063.97		9,005,377.23			6,387,471.32	555,120,193.26
Total	688,382,664.98	2,532,161,373.26	1,607,175,500.62	84,212,681.72	143,005,621.25	190,624,923.69	36,787,310.99	83,431,688.35	5,365,781,764.86

FINANCIAL POSITION AS AT 31ST DECEMBER 2024

The main Cashbook maintained by the Treasury Cashier has been reconciled and bellow balances were obtained: -

CLOSING CASH BOOK BALANCE	2024
Keystone Bank (Mai Acct)	- 1,956,360.77
First Bank (Project Acct)	- 42,891.53
Keystone Bank (Project Acct)	- 5,468,735.62
Joint Project Account	- <u>360,071,207.18</u>
Total Cashbook Balances	- <u>367,539,195.10</u>

ADEQUACY OF FINANCIAL RECORDS

Records maintained by the Local Government Treasury and that of the separate Departments (Cost Centers) have been inspected.

Bellow listed financial records could not be observed maintained:

- (1) Departmental Expenditure Control Ledger (DVA).
- (2) Store Records for Procurement Administration.
- (3) Subsidiary Store Records of Requisition/Issuance.
- (4) Treasury Subsidiary Records of Advances/Deposits.
- (5) Treasury Subsidiary Ledgers for Revenue/Expenditure Abstract.
- (6) Inventory and Assets Control Register.
- (7) Council Resolution Diary.

These vital records could not be observed maintained for the year under review (2024).

2024 FINANCIAL YEAR REPORTS

Observation from Audit inspection were issued to the Local Government in respect of all departments. The attention of each Head of Department as vote controllers were drawn for which responses could be observed received in respect of some department. Thus.

ADMIN DEPARTMENT.

WRONG AND IRREGULAR PAYMENT WORTH N1,400,000.00

For the period under review, the sum of N1,400,000 was drawn on Six (6) Nos payment vouchers claimed sum expended on various process and services. Lack relevant documentation observed.

OBSERVATION:

- (i) The expenditure could not be observed subjected to any file records.
- (ii) Attachment of details of expenditure could not be observed to justify.
- (iii) The item claimed supplied/ purchased were not taken on charge into store records neither returns of obsolete parts, contrary to the provision of F.M 14.34 and Cap 14.

(A)

S/ NO.	NAME OF PAYEE	DATE	P. V N O	ADMIN CODE	ECO CODE	DEPT	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Sarki Baka	6/3/24	47	012500 100100	21020104	Admin	Being payment for repairs of official vehicle	130,000	No receipts attached and SRV were not attached
2	Kaigama Isa	30/5/24	83	051700 100100	23030106	Admin	Being payment for entertainment	250,000	No receipt attached to justify the purchases.
3	Adamu Danlami	30/5/24	78	011101 3100	22020403	Admin	Being payment for repairs of vigilante vehicle	280,000	No Mechanical report attached as well as receipt of spare parts purchases.
4	Umar Hamza	30/5/2024	82	012500 100100	20020101	Admin	Being payment for repairs of official vehicles	250,000	No receipt attached , nor SRV to justify the whole expenditure incurred
5	Sarkin Baka	17/12/24	49	012500 100100	22020101	Admin	Being payment to enable purchase for 4 tyres	240,000	No receipt attached and nor SRV to justify taken charge to store.
6	Hajjara A. Datti	24/12/24	44	012500 100100	21020105	Admin	Being payment for feeding of senior staff	250,000	No receipt of food items purchased to justify the expenditure
	Total							1,400,000	

Since no further satisfactory explanation could be advanced, recoveries of the amount granted is hereby recommended in accordance with the provisions.

WRONG AND IRREGULAR PAYMENT WORTH N975,000.00

The sum of N975,000.00 was expended on 4 Nos payment vouchers to cater for various services, logistics, fueling and hiring of vehicle. Observation revealed absence of supporting records relevant to the expenditure to justify drawings from public treasury.

Details below:-

'B'

S/NO.	NAME OF PAYEE	DATE	P.V NO	ADMIN CODE	ECO CODE	DEPT	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Sundry person	5/2/24	9	-	-	Admin	Being payment for logistics to attend workshop	300,000	No signature of recipient and No certificate of attendance
2.	Hajjara A. Datti	2/11/24	28	0125002102	100100105	Admin	Being payment of monthly stranding feeding	200,000	No signature of recipient. No receipt to justify purchase of food items
3.	Sundry Person	25/11/24	5	012500100100	20500100100	Admin	Being payment for monthly standing impress	310,000	No signature of recipient to prove their acknowledgement.
4.	Alhassan Usman	25/11/24	37	022000100	22040102	Admin	Being payment for hiring vehicles	168,000	No signature of recipient, No receipt for NURTW of any vehicle hired.
	Total							978,000	

Since no further satisfactory explanation could be advanced, recoveries of the amount is hereby recommended in accordance with the provisions.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING N200,000.00

The sum of N200,000 was drawn on one (1) No of payment voucher for the purchased of Laptop.

OBSERVATION:

- (i) The expenditure could not be observed process in any subject file to determine what material were procured.
- (ii) No attachment of details of expenditure is observed.
- (iii) The items said to have been procured were not taken on charge to store records see F.M cap 34.
- (iv) No subjected to Internal Auditor checks

S/NO.	NAME OF PAYEE	DATE	P.V NO	ADMIN CODE	ECO CODE	DEPT	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Adamu Bulama Idiya	25/5/24	47	02200020010	22021029	PHC	Being payment for purchase of Laptop computer	200,000	No receipt attached Not charged for stored records.
	Total							200,000	

Since no further satisfactory explanation could be advance, recoveries is hereby recommended in accordance with the provisions.

FINANCE DEPARTMENT

UN-RETURNED REVENUE EARNING BOOKS.

Audit inspection revealed that entries from the Revenue distribution register shows (2) Nos of Department Receipt Booklets with collection un—specified, (3) Nos of Motor Park receipts with collection of N75,000 and (4) Nos of Cattle and Sheep receipts with collection of N100,000 amounting to N175,000 (25,000 each per Booklets) not returned by the Revenue collectors together with the amount thereof contrary to the provision of F.M 7:8.

Details are attached.

Unreturned Departmental Receipt

S/NO.	BOOK NO.	COUNTERFOIL		DATE OF ISSUE	NAME OF COLLECTOR	REMARKS
		FROM	TO			
1	267	8201	8250	29/6/2024	Mati Yakubu	No specification of amount
2	346	5451	5500	5/3/2024	Audu Kafayo	"

Unreturned Motor Park Receipt

S/NO.	BOOK NO.	COUNTERFOIL		DATE OF ISSUE	NAME OF COLLECTOR	AMOUNT
		FROM	TO			
3	064	0151	0200	27/4/24	Mati Yakubu	25,000
4	077	0801	0850	25/4/24	Kakdu Japu	25,000
5	143	3351	3450	7/8/24	Musa Haruna	25,000
		Total				75,000.00

Unreturned Cattle and Sheep Receipt

Cattle and Sheep Receipt						
6	82	1951	2000	9/7/24	Musa Haruna	25,000
7	02	2551	2600	19/9/24	Isa Adamu	25,000
8	029	4001	4050	23/9/24	Mati Yakubu	25,000
9	27	3801	3850	2/3/24	Mohammed Bature	25,000
	Total					100,000.00

Since no further explanation could be advanced recoveries is hereby recommended.

WORK DEPARTMENT

WRONG AND IRREGULAR PAYMENT

1. CAPITAL PROJECTS.

- (i) Drilling of 5 boreholes were awarded to Ahayye Energy Service out of which two were not drilled. Therefore, the sum of N59,489,394.80 be refunded being cost of the two borehole not drilled.

Details could be seen attached.

S/NO.	NAME OF PAYEE	DESCRIPTION	LOCATION	CONTRACT SUM	SUM PAID	BALANCE	REMARK
1.	Ahayye Energy Service	Drilling of solar borehole	Kolewa Gidan Sukajo, Kol Uda	148,723,487	115,000,000	33,723,487	1. The contractor did not drill the boreholes at Gidan Sukajo & Kol Uda

Since no convincing explanation with material evidence could not be advance recoveries is hereby recommended.

**JAKUSKO LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2024**

S/N	DESCRIPTIONS	ACTUAL 2024	FINAL BUDGET 2024	ACTUAL 2023
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	688,382,665	2,260,131,841	1,452,989,275
2	VALUE ADDED TAX	2,532,161,373	1,633,667,822	1,295,131,706
3	OTHER FAAC ALLOCATION	2,145,237,727	1,424,642,701	1,327,585,513
4	INTERNAL REVENUE IGR	30,814,948	79,154,349	25,629,417
	SUB TOTAL	<u>5,396,596,713</u>	<u>5,397,596,713</u>	<u>4,101,335,911</u>
	CAPITAL RECIEPTS			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	<u>5,396,596,713</u>	<u>5,397,596,713</u>	<u>4,101,335,911</u>
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	767,815,177	1,169,874,992	593,023,160
2	OVERHEAD COSTS	120,000,000	120,000,000	85,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	1,198,435,388	-	940,801,334
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	1,237,440,162	907,099,932	1,278,887,996
	TOTAL RECURRENT EXPENDITURE	<u>3,323,690,726</u>	<u>2,196,974,924</u>	<u>2,897,712,490</u>
	CAPITAL EXPENDITURE	1,876,985,881	3,200,621,789	1,444,313,615
	TOTAL EXPENDITURE	<u>5,200,676,607</u>	<u>5,397,596,713</u>	<u>4,342,026,105</u>
1	NET CASH BALANCE	195,920,105	-	(240,690,195)
2	OPENING BALANCE	171,619,090	-	412,309,284
3	CLOSING BALANCE	367,539,195		171,619,090

JAKUSKO LOCAL GOVERNMENT COUNCIL
PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	Actual 2024	Budget 2024	Variance 2024
			₦	₦	₦
1	Basic Salaries	21010101	499,079,864.75	760,418,744.72	261,338,879.97
2	Allowances General	21020101-7	247,620,394.43	380,209,372.36	132,588,977.93
3	2-27 YCHMB Contribution	21020201	21,114,917.35	29,246,874.80	8,131,957.45
	Total		<u>767,815,176.53</u>	<u>1,169,874,991.88</u>	<u>402,059,815.35</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL
OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	CODE	Actual 2024	Budget 2024	Variance 2024
1.	Overhead charge and other operating activities	-	120,000,000.00	120,000,000.00	-
	Total		<u>120,000,000.00</u>	<u>120,000,000.00</u>	-

JAKUSKO LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	Actual 2024	Budget 2024	Variance 2024
			₦	₦	₦
23020171	Renovation of Local Government Secretarial	-	260,353,259.47	200,155,000.25	(60,198,259.22)
23020111	Construction and Provision of Library	-	52,000,000.00	350,000,447.00	298,000,447.00
23010113	Purchase of Computer and Accessories	-	40,499,803.00	120,000,000.00	79,500,197.00
23010128	Purchase of Security Equipment	-	49,500,000.00	80,000,000.00	30,500,000.00
22020503	Workshop and Technical	-	10,000,000.00	50,000,000.00	40,000,000.00
	Total Administrative Sector		<u>412,353,062.47</u>	<u>800,155,447.25</u>	<u>387,802,384.78</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

ECONOMIC SECTORS					
ECON CODE	DESCRIPTION	GEO CODE	Actual 2024	Budget 2024	Variance 2024
			₦	₦	₦
23020113	Construction/Provision of Agricultural Facilities	-	79,000,000.00	258,359,241.21	179,359,241.21
23020132	Provision of Fishing Equipment to Fish Farmers	-	78,000,000.00	108,359,241.21	30,359,241.21
23020130	Provision of Agro Chemical to Farmers	-	42,000,000.00	54,179,620.61	12,179,620.61
23020194	Construction/Extension of Power Grid	-	132,689,140.00	200,000,000.00	67,310,860.00
23030144	Upgrading/Rehabilitation/Repairs of Rural and Feeder Road	-	100,586,800.00	104,179,620.61	3,592,820.61
23030124	Rehabilitation/Repair of Market/Park	-	95,000,000.00	225,077,723.62	130,077,723.62
TOTAL			<u>527,275,940.00</u>	<u>950,155,447.26</u>	<u>422,879,507.26</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR

ECON CODE	DESCRIPTION	GEO CODE	Actual 2024	Budget 2024	Variance 2024
			₦	₦	₦
23020177	Drilling of Boreholes with Solar and Overhead Tanks	-	232,499,073.00	600,205,000.00	367,705,927.00
23020139	Construction/Completion of Convert and Bridges	-	70,000,000.00	100,000,000.00	30,000,000.00
23010132	Purchase of Surveying Equipment	-	21,066,887.00	75,000,000.00	53,933,113.00
23020105	Construction/Provision of Water Facilities	-	50,000,000.00	25,000,000.00	(25,000,000.00)
23020116	Construction/Provision of Water Way	-	100,000,000.00	200,000,447.25	100,000,447.25
TOTAL			<u>473,565,960.00</u>	<u>1,000,205,447.25</u>	<u>526,639,487.25</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	Actual 2024	Budget 2024	Variance 2024
			₦	₦	₦
23030111	Rehabilitation/Repair of Sporting Facilities	-	39,767,075.00	185,105,447.25	145,338,372.25
23030106	Rehabilitation/Repair of Public School and Quarters	-	182,806,324.00	200,000,000.00	17,193,676.00
23030105	Rehabilitation/Repair of Hospital/Health Centre	-	221,985,519.63	15,000,000.00	(206,985,519.63)
23020187	Provision of Information/Communication Equipment	-	10,232,000.00	40,000,000.00	29,768,000.00
23020179	Construction/Equipping of Mini Fire Service Station	-	9,000,000.00	10,000,000.00	1,000,000.00
TOTAL			<u>463,790,918.63</u>	<u>450,105,447.25</u>	<u>(13,685,471.38)</u>

BUDGET ANALYSIS 2024

INTERNAL GENERATED REVENUE

The Local Government projected the sum of ₦ 79,154,349.00 for the year ended 31st December 2024, while the actual collections were ₦ 30,814,948.00 thereby reflecting under collection variance of ₦ 43,339,401.00, hence the council need to improved.

INTERNAL CONTROL PROCEDURE

Assessment of the Internal Control System of the Local Government for 2024 operations indicate that, still the Internal Audit Function was very weak as payment vouchers were observed not processed through the Internal Auditor for prepayment certification.

AUDIT CERTIFICATION

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of Jakusko Local Government for the year ended 31st December, 2024.

The Audit was conducted in line with Auditing Principles and Practice as verified in line with Audit procedure. In the discharge of the responsibilities vested in me by the provisions of the draft law and section 125 (5) of the above Constitution the statement of Assets and Liabilities of Jakusko Local Government for the year ended 31st December, 2024 have been certified subject to compliance to my correspondence in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of the Jakusko Local Government for the year ended 31st December, 2024.

Office of the Auditor-General,
Local Governments,
P.M.B 1058, KM3 Gujba Road,
Damaturu, Yobe State.


KULE MAINA CNA
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE
FRC/2025/PRO/ANAN/004/017360

