

AUDITOR—GENERAL'S REPORT

NGURU LOCAL GOVERNMENT 2024 FINANCIAL YEAR REPORTS

SEPTEMBER, 2025

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

1. INTRODUCTION:

The Financial Statements of Nguru 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 provision 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 Standard (IPSAS) cash basis 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 Nguru Local Government for the year ended 31st December, 2024 was submitted to me on the 16th 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 30th July, 2025 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgments of all receipts and disbursement, Nguru Local Government collected the sum of ~~₦~~4,417,570,513 from Federation Account Allocation and ~~₦~~32,684,981

collections from Internal operations of the Revenue Unit of the council's treasury. The total sum of ~~₦~~4,450,255,494 was the certified total income to the council for the year ended 31 December, 2024, Inspection to internal records of Federation Allocations present bellow remittances to the Local Government as recorded by both the Local Government and state Local Government Joint Account records at the Ministry for Local Government.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

| | FAAC 2024 NGURU L.G | 2024 | | | | | | | |
|--------------|---------------------------------|-------------------------|-------------------------------|-----------------------------|------------------------------|---|---------------------------------|-----------------------------|--------------------------------|
| Month | STATUTORY ALLOCATION | VAT | Exchange Gain Diff | NON OIL REVENUE | ECOLOGICAL FUND | Electronic Money Transfer Levy | Good & Valuables | Additional FAAC | TOTAL |
| Jan | 83,538,442.30 | 159,606,152.04 | 66,680,911.93 | - | 5,059,442.25 | 6,658,264.19 | - | - | 321,543,212.71 |
| Feb. | 104,228,935.04 | 137,609,886.56 | 62,200,318.25 | - | 4,506,580.63 | 5,311,609.28 | - | - | 313,857,329.76 |
| March | 3,534,962.54 | 153,510,033.82 | 133,900,373.62 | - | 4,992,877.60 | 5,509,934.09 | 150,159,309.33 | - | 451,607,491.00 |
| April | 64,415,239.83 | 181,729,733.35 | 63,922,177.74 | - | 4,123,060.09 | 5,353,948.98 | - | - | 319,544,159.99 |
| May | 53,927,138.02 | 164,583,016.44 | 98,859,345.23 | - | 8,433,717.03 | 6,572,073.90 | - | - | 332,375,290.62 |
| June | 29,336,796.35 | 166,641,062.72 | 112,047,087.82 | - | 4,241,516.53 | 5,504,325.66 | - | - | 317,770,789.08 |
| July | 23,538,513.31 | 182,263,152.81 | 107,958,691.64 | - | 50,662,827.07 | 5,733,018.96 | - | - | 370,156,203.79 |
| Aug. | 28,151,830.48 | 206,916,218.56 | 144,587,841.07 | 3,007,587.86 | 5,464,800.96 | 6,824,647.90 | - | - | 394,952,926.83 |
| Sept | 34,440,909.23 | 189,603,290.42 | 106,251,581.53 | - | 8,294,068.81 | 5,428,782.87 | - | 28,978,147.78 | 372,996,780.64 |
| Oct. | 20,694,529.74 | 193,921,098.45 | 105,073,869.23 | 37,997,120.26 | 4,912,965.58 | 6,154,802.73 | - | - | 368,754,385.99 |
| Nov. | 11,964,707.17 | 226,691,677.48 | 124,803,465.86 | 25,331,413.50 | 4,862,987.60 | 6,224,307.45 | - | - | 399,878,559.06 |
| Dec. | 84,481,671.56 | 205,080,071.29 | 151,975,905.10 | - | 7,093,727.30 | 5,502,007.88 | - | - | 454,133,383.13 |
| Total | 542,253,675.57 | 2,168,155,393.94 | <u>278,261,569.02</u> | <u>66,336,121.62</u> | <u>112,648,571.45</u> | <u>70,777,723.89</u> | <u>150,159,309.33</u> | <u>28,978,147.78</u> | <u>4,417,570,512.60</u> |

FINANCIAL POSITION AS AT 31ST DECEMBER 2024

Inspection into the cashbook maintained by the Treasury Department of the Local Government and balances as appeared in the Financial Statement below position is certified as at 31st December, 2024.

| CLOSING CASH BOOK BALANCE | 2024 |
|----------------------------------|--------------------------------|
| | ₦ |
| First Bank | - 1,570,525.50 |
| First Bank (Main) | - 34,751,133.14 |
| First Bank (CAP) | - 396,104.35 |
| Unity Bank | - 433,502.52 |
| Joint Project Account | - 298,344,714.52 |
| Total Cashbook Balances | - <u>335,495,980.03</u> |

ADEQUACY OF FINANCIAL RECORDS

Inspection of the Local Governments Treasury record and that of other departments which by the provision referred to as cost centers observed the in-adequacy and complete absence of following financial records:

- 1) subsidiary store records for requisition and issuance
- 2) Inventory and assets registers
- 3) Treasury control records of revenue/expenditure abstracts.
- 4) Council resolution diary
- 5) Personnel emolument control ledgers

The absence of these vital financial records at sub units of the Local Government could not guarantee efficiency and transparency.

REPORTS FOR 2024 FINANCIAL YEAR

Bellow reports from the inspection of 2024 Financial Statements and financial records maintained at the Local Government are further forwarded for consideration and necessary action.

ADMIN DEPARTMENT

WRONG AND IRREGULAR PAYMENT

Eleven (11) Payment Vouchers worth N4,828,000.00. were expended on various services across the Local Government, but were observed as follows:

- i. That the Payment vouchers were not subjected to Internal Audit check. FM 14:10
- ii. No documented evidences were attached to the PV FM34:14
- iii. Stores were not charge neither receive the material so claimed FM 13:14

DETAILS OF WRONG AND IRREGULAR PAYMENT WORTH N4,828,000.00

| S/N | NAME | PARTICULAR | PV/MONTH | HEAD & SUB-HEAD | AMOUNT | REMARK |
|-----|--------------------|---|------------------------|-----------------|------------|---|
| 1 | Amina Abatcha | Transport allowances and other logistics to Accresal Workshop at Damaturu | PV 125 of August | 0125 | 180,000.00 | Invitation letter not attached to PV. 14:16. Internal Auditor did not verify the PV, contrary to FM 14:10. No any Hotel receipt attached to the PV, contrary to FM 14:16. |
| 2 | Usman Ibrahim Yaro | Transportation of material from Damaturu to Nguru | PV 143 of August | 0125 | 340,000.00 | No allocation letter of the materials transported attached to the payment vouchers. |
| 3 | Isa Lawan Gana | Purchase of Beddings to DSS & Magistrate at Govt. Lodge. | PV 4 of October (Main) | 0125 | 340,000.00 | The store vouchers attached have no number neither properly accounted Not charge to store records |
| 4 | Isa Lawan Gana | Purchase of fuel to Security | PV 77 of October | 0125 | 440,000.00 | No receipt attached. Not charge to Store records |
| 5 | Isa Lawan Gana | Installation of Poles from Admin Dept to Agric Department. | PV 126 of May | 0125/ | 140,000.00 | No internal Audit check neither the purchases charged to the store for accountability |
| 6 | Isa Lawan Gana | Provision of Security to Farmers | PV 86 of March | 0125/0305 | 256,000.00 | Irrelevant document attached to the PV hence, no documentary evidence |
| 7 | Sundry Person | Allowances of three days' Workshop at Kano | PV 68 of Jan. | 0125/0501 | 250,000.00 | No evidence of attendance is attached neither traveling receipts or any |

| | | | | | | |
|--------------|--------------------|--|----------------|---------------|---------------------|--|
| | | | | | | 8documentary evidence is attached to the PV |
| 8 | Sheriff Budde | Swearing-in-activities of the newly appointed Commissioner | PV 56 of June | 011100 | 1,000,000.00 | The PV is not accompany by any documentary evidence |
| 9 | Bashir Yahaya SEMA | Transportation of Palliative from Damaturu to Nguru LGA | PV 151 of May | 055100/50133 | 1,200,000.00 | No allocation letter or any documentary evidence is attached to the PV |
| 10 | Mohammed Liman | Repairs of Mass Transit Bus (Hummer) | PV 85 of March | 0125/0104 | 82,000.00 | No allocation letter or any documentary evidence is attached to the PV |
| 11 | Sundry Person | Attendance of one week training Workshop at Jos Plateau State. | PV 54 of May | 0111000/20101 | 600,000.00 | No invitation letter attached to the PV, FM 14:16. No any receipt attached to the PV to justify the said expenses, contrary to FM 14:16. Internal Auditor and recipient did not sign on the PV, contrary to FM 14:10 & 14:4(1) respectively. |
| TOTAL | | | | | 4,828,000.00 | |

Since no valid explanation with material evidence was advance, recoveries is recommended.

FINANCE DEPARTMENT

PAYMENT WITHOUT DOCUMENTARY EVIDENCE

The sum of N500,000.00 was drawn on payment Vouchers No 85 of February, 2024 as part payment which could not be observed supported with the necessary attachment as promulgated by the provision of FM 34.

The details below:

WRONG AND IRREGULAR PAYMENT WORTH N500,000.00

| NAME | PARTICULAR | PV/MONTH | HEAD & SUB-HEAD | AMOUNT | REMARK |
|-------------------------------|---|-----------------|--------------------------------|--------------------------|--|
| Mustapha Zarma Sup. Health | Circumcision of less privilege individuals at Nguru LGA | PV 83 of Feb | A/23 | P/P 500,000.00 | No details of expenditure is attached as evidence. (i.e such as No of pupils involved etc.) |
| TOTAL | | | | <u>500,000.00</u> | |

Since no valid explanation with material evidence was advanced, hence forwarded for legislative action.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N817,900.00

Payments were made on 4 Payment Vouchers amounting to N817,900.00 for different purposes without taking into cognizance the payment procedure as stated in the Financial Memoranda.

Details below:-

DETAILS OF WRONG AND IRREGULAR PAYMENT WORTH N817,900.00

| S/N | NAME | PARTICULAR | PV/MONTH | HEAD & SUB-HEAD | AMOUNT | REMARK |
|--------------|----------------------|--|-------------------|-----------------|--------------------------|---|
| 1 | Idriss Maigari | Renovation of DSS House at Low Cost Nguru | PV No. 53 of June | 0234..... | 384,900.00 | Internal Auditor did verify the PV, contrary to FM 14:10. No details of expenses incurred was attached |
| 2 | Ibrahim Musa Balingo | Purchase of one Battery & lubricant of NGU 09 LG. | PV No. 68 of May | 0125... | 83,000.00 | Not charge to store records, contrary to F.M 34:14. Internal Auditor did not verify the PV, contrary to FM 14:10. |
| 3 | Alh. Ado Mu'hd | Purchase of submersible pump 2HP for Musa Nasallah Borehole. | PV No. 49 of May | 0234/0301 | 250,000.00 | Internal Audit did not verify on the PV contrary to FM 14:10. Not charge to Store records contrary to FM 34:14. |
| 4 | Alh. Ado Mu'hd | Purchase of Overhead Tank 1000 liters to DOP's House. | PV No. 8 of Nov. | 0234..... | 100,000.00 | Internal Audit did not verify on the PV contrary to FM 14:10. Not charge to Store records contrary to FM 34:14. |
| TOTAL | | | | | <u>817,900.00</u> | |

Since no valid explanation with material evidence was advance, recovery is recommended.

CAPITAL PROJECT

During examination of Project executed, a contract for the conversion of 15 motorized Borehole to Solar hybrid amounting to N203,610,375.00 were awarded to Ahmed Motor Nig. Ltd, and payment were effected 100% , However, seven out of the 15 were not executed .

DETAILS OF CONVERSION OF 15 HYBRID BOREHOLES TO SOLAR AT DIFFERENT LOCATIONS

| | | |
|--------------|---|----------------------|
| AHMAD AUTOS | Kudagum Borehole | 13,574,025.00 |
| AHMAD AUTOS | Garin M. Kirimi Borehole | 13,574,025.00 |
| AHMAD AUTOS | Misili Borehole | 13,574,025.00 |
| AHMAD AUTOS | Afunori Bakin Kasuwa Borehole | 13,574,025.00 |
| AHMAD AUTOS | Bulaburin Kofar Ibrahim Maitaru Borehole | 13,574,025.00 |
| AHMAD AUTOS | Tukurwa Mashaya Borehole | 13,574,025.00 |
| AHMAD AUTOS | Rugar Alh. Ali (Dumar Limanti) Borehole. | 13,574,025.00 |
| Total | | 95,018,175.00 |

Since the projects were not executed as contracted, the contractor is recommended to refund the sum of N95,018,175.00 or should be force to return to site and complete according to specification.

NGURU 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 | 542,253,676 | 1,780,353,953 | 1,142,841,903 |
| 2 | VALUE ADDED TAX | 2,168,155,394 | 1,395,512,515 | 1,092,292,909 |
| 3 | OTHER FAAC ALLOCATION | 1,707,161,443 | 1,071,289,819 | 1,048,699,371 |
| 4 | INTERNAL REVENUE IGR | 32,684,981 | 204,099,208 | 29,713,619 |
| | SUB TOTAL | <u>4,450,255,494</u> | <u>4,451,255,495</u> | <u>3,313,547,801</u> |
| | CAPITAL RECIEPTS | | | |
| 1 | GRANTS | - | - | - |
| 2 | MISCELLANEOUS | - | - | - |
| | SUB TOTAL | - | - | - |
| | TOTAL RECEIPTS | <u>4,450,255,494</u> | <u>4,451,255,495</u> | <u>3,313,547,801</u> |
| | RECURRENT EXPENDITURE | | | |
| 1 | PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders) | 617,842,846 | 1,810,373,135 | 481,458,722 |
| 2 | OVERHEAD COSTS | 120,000,000 | 120,000,000 | 85,000,000 |
| 3 | SUBVENTIONS TO BOARD and PARASTATALS | 1,759,562,537 | - | 1,621,242,954 |
| 4 | PUBLIC DEBTS CHARGES | 712,527,633 | 543,985,205 | 555,601,733 |
| 5 | OTHER OPERATING ACTIVITIES | <u>3,209,933,016</u> | <u>2,474,358,340</u> | <u>2,743,303,408</u> |
| | TOTAL RECURRENT EXPENDITURE | 1,020,969,895 | 1,976,897,154 | 777,918,241 |
| | CAPITAL EXPENDITURE | <u>4,230,902,911</u> | <u>4,451,255,494</u> | <u>3,521,221,649</u> |
| | TOTAL EXPENDITURE | | - | |
| 1 | NET CASH BALANCE | 219,352,583 | - | (207,673,848) |
| 2 | OPENING BALANCE | 116,143,398 | - | 323,817,246 |
| 3 | CLOSING BALANCE | 335,495,981. | | 116,143,398 |

NGURU LOCAL GOVERNMENT COUNCIL

PERSONNEL COST

| DOMESTIC GRANTS | | | | | |
|------------------------|-------------------------|-------------|--------------------------------|------------------------------|--------------------------------|
| S/N | Description | CODE | BUDGETTED 2024 | Actual 2024 | Variance 2024 |
| | | | ₦ | ₦ | ₦ |
| 1 | Basic Salaries | 21010101 | 1,176,742,537.75 | 401,597,849.93 | 775,144,687.82 |
| 2 | Allowances General | 21020101-7 | 583,845,336.04 | 199,254,317.85 | 384,591,018.19 |
| 3 | 2-27 YCHMB Contribution | 21020201 | 49,785,261.21 | 16,990,678.27 | 32,794,582.94 |
| | Total | | <u>1,810,373,135.00</u> | <u>617,842,846.05</u> | <u>1,192,530,288.95</u> |

NGURU LOCAL GOVERNMENT COUNCIL
OVERHEAD/SUBVENTION EXPENDITURE

| S/N | Description | CODE | ACTUAL 2024 | BUDGETTED 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> | = |

NGURU LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

| ECON CODE | DESCRIPTION | GEO CODE | ACTUAL | BUDGETTED | VARIANCE |
|------------------------------------|------------------------------------|----------|------------------------------|------------------------------|------------------------------|
| | | | 2024 | 2024 | 2024 |
| | | | ₦ | ₦ | ₦ |
| 23030131 | Renovation of Govt. Lodge | - | 133,765,718.00 | 150,000,000.00 | 16,234,282.00 |
| 23010112 | Purchase of Furniture and Fitting | - | 32,903,902.00 | 50,000,000.00 | 17,096,098.00 |
| 23020180 | Renovation of Central Mosque Nguru | - | 110,508,650.00 | 284,012,331.00 | 173,503,681.00 |
| 23020126 | Fencing of Graveyard | - | 95,780,400.00 | 155,860,116.00 | 60,079,716.00 |
| Total Administrative Sector | | | <u>372,958,670.00</u> | <u>639,872,447.00</u> | <u>266,913,777.00</u> |

NGURU LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

| ECONOMIC SECTORS | | | | | |
|------------------------------|---|---------------------|------------------------------|------------------------------|------------------------------|
| ECON CODE | DESCRIPTION | GEO CODE | ACTUAL | BUDGETTED | VARIANCE |
| | | | 2024 | 2024 | 2024 |
| | | | ₦ | ₦ | ₦ |
| 23020124 | Construction of Market Stall at Afunori Mirwa Kabir Ward | - | 78,200,565.00 | 122,704,202.00 | 44,503,637.00 |
| 23020124 | Fencing of Cattle Market at Zongon Shanu, Hausari Ward | - | 83,335,555.70 | 196,730,420.00 | 113,394,864.30 |
| 23010105 | Supply of 2 Mass Transit Buses | - | 72,762,992.15 | 101,350,678.00 | 28,587,685.85 |
| Total Economic Sector | | | <u>234,299,112.85</u> | <u>420,785,300.00</u> | <u>186,486,187.15</u> |

NGURU LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR

| ECON CODE | DESCRIPTION | GEO CODE | ACTUAL 2024 | BUDGETTED 2024 | VARIANCE 2024 |
|------------------------------|--------------------------------|-----------------|------------------------------|------------------------------|------------------------------|
| | | | ₦ | ₦ | ₦ |
| 23030141 | Conversion of Boreholes | - | 150,610,375.00 | 293,748,652.00 | 143,138,277.00 |
| 23030104 | Rehabilitation of Water System | - | 9,870,944.00 | 20,000,000.00 | 10,129,056.00 |
| 23020153 | Construction of Drainage | - | 42,749,200.00 | 57,871,352.50 | 15,122,152.50 |
| 23010101 | Acquisition of Land | - | 30,000,011.00 | 44,234,002.50 | 14,233,991.50 |
| Total Regional Sector | | | <u>233,230,530.00</u> | <u>415,854,007.00</u> | <u>182,623,477.00</u> |

NGURU LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

| ECON CODE | DESCRIPTION | GEO CODE | ACTUAL 2024 | BUDGETTED 2024 | VARIANCE 2024 |
|----------------------------|--|----------|------------------------------|------------------------------|------------------------------|
| | | | ₦ | ₦ | ₦ |
| 23020153 | Construction of Drainage at Hausari Ward | - | 77,430,913.15 | 170,989,700.00 | 93,558,786.85 |
| 23020153 | Construction of Drainage at Bulabulin Ward | - | 40,118,380.00 | 128,759,306.00 | 88,640,926.00 |
| 23020153 | Construction of Drainage at Nguru Zangon Shanu | - | 32,180,420.00 | 85,000,000.00 | 52,819,580.00 |
| 23020164 | Maintenance of Motor Park | - | 30,751,869.00 | 115,636,394.00 | 84,884,525.00 |
| Total Social Sector | | | <u>180,481,582.15</u> | <u>500,385,400.00</u> | <u>319,903,817.85</u> |

BUDGET ANALYSIS 2024

The Local Government budgeted the sum of ₦4,451,255,495 as collection from federation Allocation and actual allocation received was ₦4,450,255,494. The Internal Revenue of ₦204,099,208 was projected to which the sum of ₦32,684,981 was collected with unfavourable variance collection of ₦171,414,227.

The Local Government needs to improve upon the projection and administration of Internal Generated Revenue machinery for better performance.

INTERNAL CONTROL

The cumulative effect of weak internal control is manifested in the irregular drawings. This needs urgent intervention of the State legislative to address the situation.

STORE REGULATIONS

The Local Government was observed to have abandoned all controls leading to accountable assets of the Local Government as no store records are observed for procurement and inventories, hence poor administration of public resources.

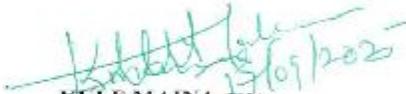
AUDIT CERTIFICATION

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of **Nguru 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 the Audit Procedures in practice. 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 **Nguru Local Government** for the year ended 31st December, 2024 have been certified subject to compliance to my correspondences in the report.

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

OFFICE OF THE AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
P.M.B 1058, KM 3 GUJBA ROAD
DAMATURU, YOBE STATE.


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

