AUYO
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
AUYO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

AUYO

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

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AUYO LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Auyo Local Government
Secretariat, Auyo
Jigawa State

In case of reply please Quote

Ref.No: ....

Date: ____________

Our Ref: .... **Your Ref:** .... **Date:** 9/MARCH/26

The Auditor General

Local Government Audit

Dutse, Jigawa State

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

Sir,

DSA
P/s treat
AG 9/3/26

FOWARDING OF LOCAL GOVERNMENT ANNUAL ACCOUNT FOR THE YEAR 2025

IN RESPECT OF AUYO LOCAL GOVERNMENT

I am directed to write and forward here with attached letter of Annual Account for the year 2025 in respect of Auyo Local Government

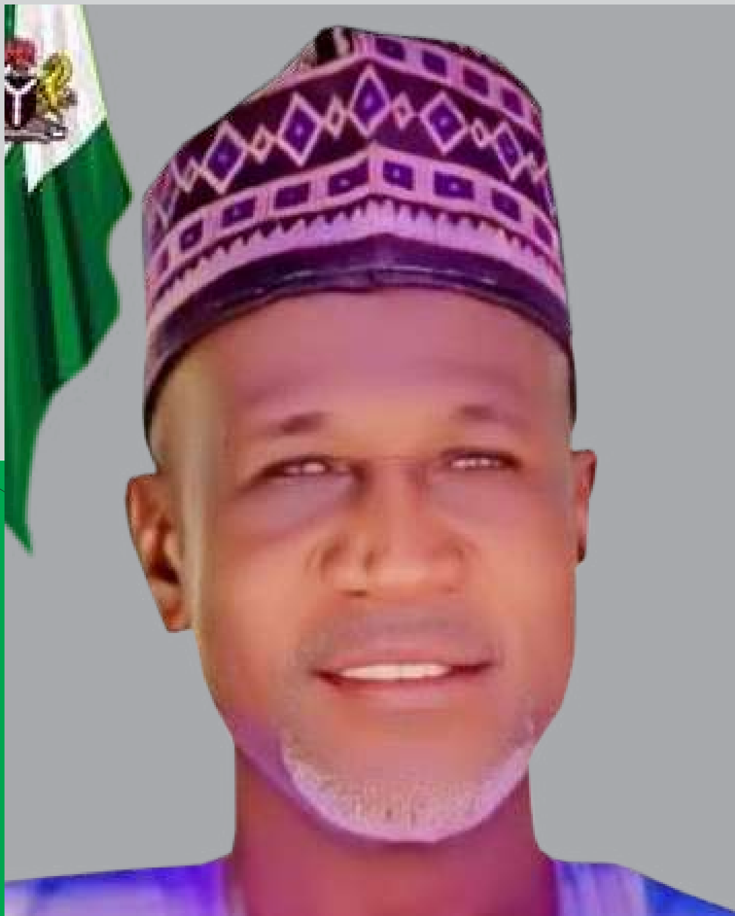
I have copied same to the Zonal Auditor in charge of Malam Madori Zone for Record purpose

Best Regard

Bilyaminu Ahmed Adamu

Hon Chairman.

Auyo Local Govt



HON. BILYA AHMED A. KAFUR
EXECUTIVE CHAIRMAN
AUYO LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

AUYO LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

Address: Secretariat Complex, Auyo Local Govt., Jigawa State

RESPONSIBILITY FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2025 and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

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

To fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; Judgment's and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded to prevent fraud and irregularities with resources being safe guarded.

The Financial Statements reflect the true and fair view of the Financial Position of...AUYO......Local Government a sat 31st December, 2025 and its operations for the period ended on that date.

We accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS33 and the Guide lines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

9-3-26 ....
MAMUDA NAARAHIYA
TREASURER

9-3-26 ....
BILYAMINUAHMADADAMU
EXERCUTIVECHAIRMAN

01 AYO

AUYO LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

Ref. No.:

Date:

AUYO LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:

1. **General information**

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

2.1 **Statement of compliance with IPSAS and explanations**

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

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

The Financial Statements presented include:

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

2.2 **The Accounting Policies**

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

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

C. Other Accounting Policies

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

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

3. **Reporting Currency**
The GPFS shall be prepared in the Nigerian Naira.

4. **Consolidation Policy (applicable to controlling entities)**

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

1. **General information**

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

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

ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.

5. **Comparative Information**

The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2025 and 2024) simultaneous for comparative purposes.

6. **Completeness**

The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations

7. **Prudence**

There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.

8. **Neutrality**

The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.

9. **Verifiability**

The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.

10. **Understandability**

The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.

11. **Budget Figures**

The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2025 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.

12. **Revenue:** Non-Exchange Transactions Fees, taxes and Fines.

a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.

b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.

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

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

14. Employee Benefits/Pension obligations:
Under the Defined Benefits Scheme:
a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

15. Statement of Cash flow
This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.
The Cash flow statement shall consist of three (3) sections:
a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.
c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

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

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

18. Prepayments
a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
c. Prepayments for which the benefits are to be derived in the following 12 months should be

classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.

c. The following shall constitute expenditure on PPE:

i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.

ii. Construction Cost- including materials, labour and overheads.

iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Jigawa State Local Government's Class of PPE and the relevant useful lives and depreciation rates are:

Buildings	=	2% = 50years
Land	=	2% =50 years
Plant & Machinery	=	6.67% = 15years
Furniture & Fittings	=	10%=10 years
Motor Vehicles	=	20 = 5 years
Office Equipment	=	20%= 5 years

The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

20. Deposits

a. Deposits consist of resource held in custody on behalf of third parties.

b. Deposits can also represent payments received in advance for goods/services to be offered later.

c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

22. Transfers to other government entities

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

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2025

AUYO LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,073,920,490.39	Government Share of FAAC (Statutory Revenue)	1	3,657,570,238.92	3,719,082,083.00	0.00	3,719,082,083.00	61,511,844.08
0.00	Government Share of VAT	2	2,657,972,524.60	2,629,415,311.00	0.00	2,629,415,311.00	(28,557,213.60)
11,426,133.94	Tax Revenue	3	10,800,000.00	200,000.00	0.00	200,000.00	(10,600,000.00)
138,877,445.86	Non Tax Revenue	4	78,330,064.51	27,110,000.00	0.00	27,110,000.00	(51,220,064.51)
4,086,575,157.07	Transfer from Other Government Entities	5	194,623,890.09	2,000,000.00	0.00	2,000,000.00	(192,623,890.09)
	Total Revenue (a)		**6,599,296,718.12**	**6,377,807,394.00**	0.00	**6,377,807,394.00**	(221,489,324.12)
1,120,997,637.67	**EXPENDITURE**						
117,096,568.73	Salaries & Wages	6	1,771,775,094.20	1,975,053,039.00	0.00	1,975,053,039.00	203,277,944.80
1,361,796,656.03	Social Benefit	7	233,610,902.63	105,000,000.00	0.00	105,000,000.00	(128,610,902.63)
937,068,196.58	Overhead Cost	8	2,582,421,513.13	3,224,568,361.00	989,985,361.00	2,234,583,000.00	642,146,847.87
236,184,038.06	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
45,163,063.21	Grants & Contributions	9	1,221,919,839.48	480,000,000.00	0.00	480,000,000.00	(741,919,839.48)
3,818,306,160.28	Transfer to other Govt. Agencies	10	169,559,750.62	362,306,000.00	0.00	362,306,000.00	192,746,249.38
0.00	Depreciation		100,400,393.49	0.00	0.00	0.00	(100,400,393.49)
3,231,550,209.05	**Total Expenditure (b)**		**6,079,687,493.55**	**6,146,927,400.00**	**989,985,361.00**	**5,156,942,039.00**	67,239,906.45
898,745,588.71	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**519,609,224.57**	0.00	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/ (Expenses) (d)**		0.00	0.00	0.00	0.00	0.00
898,745,588.71	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		0.00	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) for the period g=(e-f)		**519,609,224.57**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

9-3-26

MAMUDA NAARAHIYA
Treasurer
Auyo Local Government, Jigawa State

AUYO LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

	Notes	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	26,048,745.81	0.00	34,501,345.82	0.00
Receivables	**15**	10,262,192.76	0.00	10,262,192.76	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	**36,310,938.57**	0.00	**44,763,538.58**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	1,385,782,334.58	0.00	857,720,510.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**1,385,782,334.58**	0.00	857,720,510.00
Total Assets C = A + B		**0.00**	**1,422,093,273.15**	0.00	**902,484,048.58**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	12,533,169.11	0.00	12,533,169.11	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**12,533,169.11**	0.00	12,533,169.11
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	23,937,570.11	0.00	23,937,570.11	0.00
Total Non Current Liabilities E			**23,937,570.11**	0.00	**23,937,570.11**
Total Liabilities F = D + E		0.00	**36,470,739.22**	0.00	**36,470,739.22**
Net Assets: G = C - F		**0.00**	**0.00**	0.00	**866,013,309.36**
		0.00	1,385,622,533.93	0.00	0.00
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	590,494,411.10	0.00	590,494,411.10	0.00
Accumulated Surplus/(Deficits)	**20**	795,128,122.83	0.00	275,518,898.26	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**1,385,622,533.93**	0.00	**866,013,309.36**

The accompanying notes form part of these statements

9-3-26

MAMUDA NAARAHIYA
Treasurer
Auyo Local Government, Jigawa State

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2025

AUYO LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025

Descriptions	Notes	2025	2025	2024	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	3,657,570,238.92	0.00	1,862,351,086.88	0.00
Government Share of VAT	2	2,657,972,524.60	0.00	2,073,920,490.39	0.00
Taxes Revenue	3	10,800,000.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	78,330,064.51	0.00	11,426,133.94	0.00
Transfer from Other Government Entities	5	194,623,890.09	0.00	138,877,445.86	0.00
Total Inflow from operating Activities (A)		**6,599,296,718.12**	**0.00**	**0.00**	**4,086,575,157.07**
Outflows					
Salaries & Wages	6	1,771,775,094.20	0.00	1,120,997,637.67	0.00
Social Benefits	7	233,610,902.63	0.00	117,096,568.73	0.00
Overhead Cost	8	2,582,421,513.13	0.00	1,361,796,656.03	0.00
Grants & Contributions	9	1,221,919,839.48	0.00	937,068,196.58	0.00
Other Over Head Cost		0.00	0.00	236,184,038.06	0.00
Transfer to other government Entities	10	169,559,750.62	0.00	0.00	0.00
Finance Cost		0.00	0.00	0.00	3,773,143,097.07
Total Outflow from Operating Activities (B)		**5,979,287,100.06**	**0.00**	**0.00**	**313,432,060.00**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**620,009,618.06**	**0.00**	**0.00**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(628,462,218.07)	0.00	(312,389,162.11)	(312,389,162.11)
Net Cash Flow from Investing Activities		0.00	**(628,462,218.07)**	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	15,027,484.61	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	15,027,484.61
Net Cash Flow From All Activities		0.00	(8,452,600.01)	0.00	16,070,382.50
Cash & Its Equivalent as at 1st January, 2025		0.00	34,501,345.82	0.00	18,430,963.32
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**26,048,745.81**	**0.00**	34,501,345.82
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		519,609,224.57	0.00	268,268,996.79	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		100,400,393.49	0.00	45,163,063.21	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
TOTAL			**620,009,618.06**		**313,432,060.00**
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	15,027,484.61	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	**15,027,484.61**
			0.00		
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(628,462,218.07)	0.00	(312,389,162.11)	0.00
Total Items Classified as Investing Activities		**0.00**	**(628,462,218.07)**	0.00	**(312,389,162.11)**
Net Cash Flow From All (Operating) Activities		**0.00**	(8,452,600.01)	0.00	16,070,382.50
Cash & it's Equivalent as at 1 January,2025		0.00	34,501,345.82	0.00	18,430,963.32
Cash & it's Equivalent as at 31 December,2025		**0.00**	**26,048,745.81**	0.00	**34,501,345.82**

The accompanying notes form part of these statements

9-3-26

MAMUDA NAARAHIYA
Treasurer
Auyo Local Government, Jigawa State

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	.	₦	₦	₦
Balance at 1st Jan.2025	590,494,411.10	0.00	275,518,898.26	866,013,309.36
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	0.00	0.00	0.00	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	519,609,224.57	0.00	0.00	0.00
Balance at 31December 2025	0.00	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	**0.00**	**0.00**	**0.00**	**0.00**
Closing Balance as at 31st 12 2025	**1,110,103,635.67**	**0.00**	**275,518,898.26**	**1,385,622,533.93**

The accompanying notes form part of these statements

9-3-26

MAMUDA NAARAHIYA
Treasurer
Auyo Local Government, Jigawa State

AUYO LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	STATUTORY ALLOCATION	2,341,152,147.31	1,149,082,083.00	(1,192,070,064.31)	635,573,327.18
	SHARE OF EXCHANGE	136,554,427.53	600,000,000.00	463,445,572.47	1,073,508,795.88
	SHARE OF NON OIL REVENUE	21,472,347.03	0.00	(21,472,347.03)	53,680,867.58
	SOLID MINARALS	5,271,541.07	0.00	(5,271,541.07)	2,549,402.55
	E-MONEY	138,393,245.78	1,400,000,000.00	1,261,606,754.22	66,766,947.76
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	30,271,745.93
	ADD. INFLOW	977,689,493.20	570,000,000.00	(407,689,493.20)	0.00
		0.00	0.00	0.00	0.00
	TOTAL	**3,657,570,238.92**	**3,719,082,083.00**	**61,511,844.08**	**1,862,351,086.88**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	E-MONEY	ECOLOGICAL	ADD INFLOW	S0LID MINERALS	TOTAL
JANUARY	68,350,309.80	76,665,571.71		10,468,539.84	0.00	279,206,331.48	0.00	434,690,752.83
FEBRUARY	140,056,094.59	0.00	0.00	6,874,148.05	0.00	199,198,966.41	0.00	346,129,209.05
MARCH	149,288,594.36	0.00	0.00	11,642,420.74	0.00	255,185,185.19	5,271,541.07	421,387,741.36
APRIL	172,204,701.29	5,462,703.62	0.00	8,315,974.93	0.00	0.00	0.00	185,983,379.84
MAY	175,800,806.42	15,676,022.71	0.00	12,944,842.23	0.00	21,037,446.51	0.00	225,459,117.87
JUNE	160,397,761.14	14,909,433.52	0.00	9,208,853.74	0.00	0.00	0.00	184,516,048.40
JULY	193,387,738.30	7,804,384.78	21,472,347.03	9,709,593.68	0.00	71,037,446.51	0.00	303,411,510.30
AUGUST	250,186,688.54	7,966,268.69	0.00	12,495,427.96	37,037,037.00	152,024,117.10	0.00	459,709,539.29
SEPTEMBER	256,760,032.18	8,070,042.50	0.00	10,697,027.20	0.00	0.00	0.00	275,527,101.88
OCTOBER	237,089,290.30	0.00	0.00	16,973,438.79	0.00	0.00	0.00	254,062,729.09
NOVEMBER	265,216,830.86	0.00	0.00	15,972,024.25	0.00	0.00	0.00	281,188,855.11
DECEMBER	272,413,299.53	0.00	0.00	13,090,954.37	0.00	0.00	0.00	285,504,253.90
TOTAL	**2,341,152,147.31**	**136,554,427.53**	**21,472,347.03**	**138,393,245.78**	**37,037,037.00**	**977,689,493.20**	**5,271,541.07**	**3,657,570,238.92**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,657,972,524.60**	**2,629,415,311.00**	**(28,557,213.60)**	0.00

2a	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
	MONTH	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	JANUARY	206,129,711.61	0.00	206,129,711.61	154,315,318.91	0.00	154,315,318.91
	FEBRUARY	245,462,570.85	0.00	245,462,570.85	132,195,300.40	0.00	132,195,300.40
	MARCH	209,706,428.07	0.00	209,706,428.07	142,200,535.17	0.00	142,200,535.17
	APRIL	205,511,068.06	0.00	205,511,068.06	173,338,278.16	0.00	173,338,278.16
	MAY	202,787,430.64	0.00	202,787,430.64	159,245,957.50	0.00	159,245,957.50
	JUNE	233,732,313.84	0.00	233,732,313.84	158,469,694.70	0.00	158,469,694.70
	JULY	222,091,789.15	0.00	222,091,789.15	173,466,479.34	0.00	173,466,479.34
	AUGUST	220,776,595.16	0.00	220,776,595.16	197,197,400.28	0.00	197,197,400.28
	SEPTEMBER	235,390,379.56	0.00	235,390,379.56	178,533,276.04	0.00	178,533,276.04
	OCTOBER	283,383,976.51	0.00	283,383,976.51	184,139,476.82	0.00	184,139,476.82
	NOVEMBER	228,013,274.42	0.00	228,013,274.42	217,916,726.58	0.00	217,916,726.58
	DECEMBER	164,986,986.73	0.00	164,986,986.73	202,902,046.49	0.00	202,902,046.49
	TOTAL	**2,657,972,524.60**	0.00	**2,657,972,524.60**	**2,073,920,490.39**	0.00	**2,073,920,490.39**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
4	Personal Income Tax	10,800,000.00	200,000.00	0.00	21,300.00
	TOTAL	**10,800,000.00**	**200,000.00**	**0.00**	21,300.00
	NON TAX REVENUE	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	3,228,500.00	8,670,000.00	5,441,500.00	4,899,500.00
	FEES	27,391,585.97	8,700,000.00	(18,691,585.97)	5,432,983.94
	FINES	0.00	0.00	0.00	123,050.00
	SALES	1,586,200.00	300,000.00	(1,286,200.00)	85,000.00
	EARNINGS	581,600.00	3,300,000.00	2,718,400.00	885,600.00
	RENT	0.00	600,000.00	600,000.00	0.00
	Repayment General	0.00	2,070,000.00	2,070,000.00	0.00
	Investment INCOME	0.00	1,000,000.00	1,000,000.00	0.00
	INTEREST ON REPAYMENT	0.00	2,470,000.00	2,470,000.00	0.00
	REPAYMENT	0.00	0.00	0.00	0.00
	TOTAL	**32,787,885.97**	**27,110,000.00**	(5,677,885.97)	**11,426,133.94**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	2,963,064.51	50,000.00	(2,913,064.51)	10,000.00
	Dried Fish & Meat licenses	17,000.00	200,000.00	183,000.00	12,000.00
	Tractor Hiring services	3,159,500.00	8,000,000.00	4,840,500.00	4,850,000.00
	Food & Water processing Licenses/Rice Mill	4,000,000.00	50,000.00	0.00	4,000.00
	Communication Equipment Inst. Permits	4,571,500.00	100,000.00	0.00	1,000.00
	Done Gum Licenses fees	560,000.00	50,000.00	(510,000.00)	1,000.00
	Fishery Licenses Fees	1,250,000.00	20,000.00	0.00	12,500.00
	sewing/Tailoring services	150,000.00	50,000.00	(100,000.00)	1,000.00
	Block Making	119,000.00	100,000.00	(19,000.00)	3,000.00
	barbing saloon/Boutique services fees	1,340,000.00	50,000.00	0.00	0.00
	TOTAL	**18,130,064.51**	**8,670,000.00**	**(9,460,064.51)**	0.00

	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	12,000,000.00	5,000,000.00	(7,000,000.00)	4,703,583.94
	Business centre operation	0.00	50,000.00	50,000.00	0.00
	Indigenization Fees	263,700.00	500,000.00	236,300.00	154,000.00
	Sand dredging license	119,000.00	200,000.00	81,000.00	190,000.00
	Rice mills /cassava grinding license	117,300.00	1,500,000.00	1,382,700.00	272,400.00
	TOTAL	**12,500,000.00**	**8,700,000.00**	**(3,800,000.00)**	**5,319,983.94**
	SALES GENERAL	**0.00**	300,000.00	**0.00**	**0.00**
	TOTAL	**0.00**	**300,000.00**	**0.00**	**0.00**
	FINES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fines	5,675,000.00	0.00	0.00	0.00
	Court Fines	2,837,500.00	0.00	0.00	0.00
	Penalty for Offences	2,837,500.00	0.00	0.00	0.00
	TOTAL	**11,350,000.00**	0.00	0.00	0.00
	RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on Govt. BUILDING	5,500,000.00	200,000.00	(5,300,000.00)	123,050.00
	Rent on Land and others	5,000,000.00	400,000.00	0.00	0.00
	TOTAL	**10,500,000.00**	**600,000.00**	**(9,900,000.00)**	**123,050.00**
				0.00	
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	5,516,000.00	1,500,000.00	(4,016,000.00)	377,500.00
	Earning from Motor Park	3,515,000.00	1,000,000.00	(2,515,000.00)	391,500.00
	Earning from Commercial	0.00	200,000.00	0.00	0.00
	Broadband ACCESS net	0.00	500,000.00	0.00	0.00
	Abattoir / Slaughter House	2,369,000.00	100,000.00	(2,269,000.00)	37,200.00
	TOTAL	**11,400,000.00**	**3,300,000.00**	**(8,100,000.00)**	**806,200.00**
	REPAYMENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Refund of over payment		1,000,000.00	0.00	0.00
	Unclaimed Deposit	4,750,000.00	1,000,000.00	0.00	0.00
	Motor Vehicle advances & other	1,000,000.00	70,000.00	0.00	0.00
	TOTAL	**5,750,000.00**	**2,070,000.00**	0.00	0.00
	INVESTMENT INCOME	**0.00**	1,000,000.00	0.00	0.00
	TOTAL	**0.00**	1,000,000.00	0.00	0.00
	INTEREST ON REPAYMENT	**0.00**	0.00	0.00	0.00
	Motor vehicle advances	4,500,000.00	470,000.00	0.00	0.00
	Reimbursement general	4,200,000.00	2,000,000.00	0.00	0.00
	TOTAL	**8,700,000.00**	**2,470,000.00**	0.00	0.00
	GRAND TOTAL	**78,330,064.51**	**27,110,000.00**	0.00	**17,392,967.88**

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)	NOTE
5	Augmentation	72,182,904.97	0.00	(72,182,904.97)	0.00	136,901,939.26
	40% PHC staff Salary Contribution	120,465,478.52	0.00	(120,465,478.52)	0.00	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	0.00	1,975,506.60
	Total Transfer From Other Govt. Entities	**194,623,890.09**	**2,000,000.00**	(192,623,890.09)	**0.00**	**138,877,445.86**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**	**2024**
		ACTUAL	**40% Contr.PHC Salary**	**I.G.R**	**TOTAL**	**ACTUAL**
	JANUARY	7,347,844.63	0.00	164,625.55	7,512,470.18	5,750,000.00
	FEBRUARY	39,977,215.71	0.00	164,625.55	40,141,841.26	28,770,000.00
	MARCH	16,357,844.63	11,993,858.85	164,625.55	28,516,329.03	750,000.00
	APRIL	500,000.00	12,045,325.08	164,625.55	12,709,950.63	1,000,000.00
	MAY	3,000,000.00	12,008,458.72	164,625.55	15,173,084.27	1,000,000.00
	JUNE	5,000,000.00	12,067,516.26	164,625.55	17,232,141.81	1,000,000.00
	JULY	0.00	12,071,822.57	164,625.55	12,236,448.12	1,750,000.00
	AUGUST	0.00	12,051,462.93	164,625.55	12,216,088.48	0.00
	SEPTEMBER	0.00	12,083,037.06	164,625.55	12,247,662.61	1,500,000.00
	OCTOBER	0.00	12,077,734.73	164,625.55	12,242,360.28	0.00
	NOVEMBER	0.00	12,015,434.43	164,625.55	12,180,059.98	0.00
	DECEMBER	0.00	12,050,827.89	164,625.55	12,215,453.44	0.00
	TOTAL	**72,182,904.97**	**120,465,478.52**	**1,975,506.60**	**194,623,890.09**	41,520,000.00

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	17,713,881.57	59,547,907.00	41,834,025.43	17,560,598.00
	Legislative Council	19,453,101.40	45,376,959.00	25,923,857.60	9,801,020.00
	Administrative and General services	46,611,342.72	44,172,309.00	(2,439,033.72)	37,129,571.17
	SUB-TOTAL	**83,778,325.69**	**149,097,175.00**	**65,318,849.31**	**64,491,189.17**
	ECONOMIC SECTOR			0.00	
	Agriculture Section	8,088,678.93	8,895,028.00	806,349.07	9,754,075.98
	Forestry Section	7,562,838.74	5,476,783.00	(2,086,055.74)	5,796,358.74
	Livestock Section (Veterinary)	39,677,909.48	23,564,338.00	(16,113,571.48)	30,924,380.02
	Treasury Account Section	20,358,663.38	59,192,515.00	38,833,851.62	11,921,743.09
	Internal Audit	3,652,412.64	2,348,182.00	(1,304,230.64)	2,790,758.32
	Planning, Research & Statistics Department	11,155,269.41	7,482,616.00	(3,672,653.41)	1,693,900.80
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	21,517,429.29	12,296,376.00	(9,221,053.29)	6,948,019.61
	Treasury Revenue Section	8,638,821.77	6,529,283.00	(2,109,538.77)	10,705,675.82
	Road & Communication Section	5,388,779.96	2,871,926.00	(2,516,853.96)	2,935,946.95
	Mechanical Section	10,278,231.59	5,484,688.00	(4,793,543.59)	6,683,331.82
	Electrical Section	1,454,993.53	2,909,156.00	1,454,162.47	2,720,370.50
	Land & Survey Section	4,487,956.12	3,259,673.00	(1,228,283.12)	2,971,854.97
	Building Section	7,101,755.06	2,345,101.00	(4,756,654.06)	2,336,941.29
	SUB-TOTAL	**149,363,739.90**	**142,655,665.00**	**(6,708,074.90)**	**98,183,357.91**
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	142,644,235.80	250,839,540.00	108,195,304.20	88,290,661.45
	Education (Teaching Staff)	1,046,057,729.26	1,061,445,800.00	15,388,070.74	650,010,290.53
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	58,766,935.16	37,482,338.00	(21,284,597.16)	2,864,939.23
	Curative	268,246,270.00	296,566,315.00	28,320,045.00	35,384,509.69
	Rural Water Supply	4,917,129.24	3,031,065.00	(1,886,064.24)	169,312,297.86
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	2,296,362.69	4,298,632.00	2,002,269.31	4,823,326.84
	Information, Youth, Sport & Culture	3,944,358.17	924,386.00	(3,019,972.17)	1,955,098.96
	Social Welfare Section	9,565,250.08	28,201,299.00	18,636,048.92	3,905,651.32
	Trade Section and Cooperatives	2,194,758.21	510,824.00	(1,683,934.21)	1,776,314.71
	SUB-TOTAL	**1,538,633,028.61**	**1,683,300,199.00**	144,667,170.39	**958,323,090.59**
	GRAND TOTAL	**1,771,775,094.20**	**1,975,053,039.00**	**203,277,944.80**	**1,120,997,637.67**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	38,433,769.52	25,000,000.00	(13,433,769.52)	48,349,887.92
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	84,090,032.54	80,000,000.00	(4,090,032.54)	56,969,248.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	22,198,211.69	0.00	(22,198,211.69)	11,777,432.81
	17% Contribution to pension (Outstanding)	88,888,888.88	0.00	0.00	0.00
	TOTAL	**233,610,902.63**	**105,000,000.00**	**(128,610,902.63)**	**117,096,568.73**

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	106,914,600.00	54,000,000.00	(52,914,600.00)	17,560,000.00
	Legislative Council	77,780,000.00	43,000,000.00	(34,780,000.00)	176,414,612.92
	Administrative and General services	728,704,347.94	113,500,000.00	(615,204,347.94)	258,478,343.02
	SUB-TOTAL	**913,398,947.94**	**210,500,000.00**	**(702,898,947.94)**	**452,452,955.94**
	ECONOMIC SECTOR				
	Agriculture Section	20,992,400.00	12,300,000.00	(8,692,400.00)	10,260,950.00
	Forestry Section	5,214,000.00	6,500,000.00	1,286,000.00	1,830,000.00
	Livestock Section (Veterinary)	15,925,000.00	11,500,000.00	(4,425,000.00)	9,524,140.00
	Treasury Account Section	43,464,700.00	421,000,000.00	377,535,300.00	17,992,161.84
	Internal Audit	1,400,000.00	500,000.00	(900,000.00)	450,000.00
	Planning, Research & Statistics Department	37,972,000.00	14,500,000.00	(23,472,000.00)	52,574,867.00
	Monitoring & Evaluation				
	Statistics	4,450,000.00	3,300,000.00	(1,150,000.00)	0.00
	Treasury Revenue Section	50,000.00	6,500,000.00	6,450,000.00	52,000.00
	Road & Communication Section	18,790,939.02	9,200,000.00	(9,590,939.02)	37,742,053.13
	Mechanical Section	116,805,426.66	27,000,000.00	(89,805,426.66)	10,650,862.48
	Electrical Section	58,019,171.05	153,200,000.00	95,180,828.95	580,000.00
	Land & Survey Section	1,920,000.00	1,000,000.00	(920,000.00)	38,824,598.92
	Building Section	51,974,739.72	34,500,000.00	(17,474,739.72)	180,481,633.37
	SUB-TOTAL	**376,978,376.45**	**701,000,000.00**	**324,021,623.55**	**360,963,266.74**
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	7,666,800.00
	Education (Non-Teaching Staff)	37,432,000.00	20,000,000.00	(17,432,000.00)	
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	Adult Education	0.00	7,157,000.00	0.00	0.00
	Other Education	0.00	0.00	0.00	22,475,000.00
	Preventive (Water, Sanitation and Hygiene)	73,957,065.50	44,500,000.00	(29,457,065.50)	38,133,900.00
	Curative	64,556,337.00	38,000,000.00	(26,556,337.00)	65,795,898.55
	Rural Water Supply	61,627,390.21	136,100,000.00	74,472,609.79	
	Traditional Officer (District Head Office)	0.00	0.00	0.00	37,549,700.00
	Community Development Section	85,955,540.00	27,400,000.00	(58,555,540.00)	13,017,000.00
	Information, Youth, Sport & Culture	17,017,000.00	9,080,000.00	(7,937,000.00)	2,153,000.00
	Social Welfare Section	107,340,949.86	40,626,000.00	(66,714,949.86)	400,000.00
	Trade Section and Cooperatives	6,330,000.00	8,200,000.00	1,870,000.00	187,191,298.55
	SUB-TOTAL	**454,216,282.57**	**331,063,000.00**	**(130,310,282.57)**	**374,382,597.10**
	GRAND TOTAL	**1,744,593,606.96**	**1,242,563,000.00**	**(502,030,606.96)**	0.00
	OTHER OVER HEAD FROM CAPITAL RECEIPTS	**837,827,906.17**	**992,020,000.00**	**154,192,093.83**	0.00
	TOTAL OVER HEAD	**2,582,421,513.13**	**2,234,583,000.00**	**(347,838,513.13)**	0.00
8.2	**OVER HEAD COST FROM CAPITAL RECEIPT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Settlement of Staff Liabilities	1,002,000.00	20,559,697.00	19,557,697.00	0.00
	Land Compensation	12,397,800.00	15,000,000.00	2,602,200.00	0.00
	Renovation of guest house Dutse	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	SUB TOTAL	**23,399,800.00**	**55,559,697.00**	**32,159,897.00**	0.00

	ECONOMICS SECTOR				
	l.ocal Government Support to Kalgwai for fishi ng festival	4,285,000.00	5,000,000.00	715,000.00	0.00
	Youth empo werment for Dry Season Farming	20,000,000.00	70,000,000.00	50,000,000.00	0.00
	Youth empowerment for Small Scale Biz	15,530,000.00	30,000,000.00	14,470,000.00	0.00
	Earth filling at murna safa Babba	4,950,000.00	20,000,000.00	15,050,000.00	0.00
	Road Side Tree Planting	4,829,000.00	3,000,000.00	(1,829,000.00)	0.00
	Widow Empowerment	12,984,050.00	20,000,000.00	7,015,950.00	0.00
	Renovation of Street Light Generator k/fada	5,068,000.00	3,000,000.00	(2,068,000.00)	0.00
	Tractor loan Repayment	54,198,011.64	20,000,000.00	(34,198,011.64)	0.00
	Contribution to support capacity building on	60,500,000.00	65,000,000.00	4,500,000.00	0.00
	Extension of LTLINE	10,795,000.00	18,010,000.00	7,215,000.00	0.00
	Demarcation of grazing reserve & cattle rules	2,750,000.00	5,000,000.00	2,250,000.00	0.00
	Purchase of grain/transportation	20,095,000.00	30,000,000.00	9,905,000.00	0.00
	30% Water subsidy to famers/trans portation of fertilizer	600,000.00	3,000,000.00	2,400,000.00	0.00
	Rehabilitation of feeder Roads from Auyo to G/kuka	24,226,126.27	15,000,000.00	(9,226,126.27)	0.00
	River embankment/purchase of canoe	32,774,500.00	30,000,000.00	0.00	0.00
	SUB TOTAL	**273,584,687.91**	**337,010,000.00**	**66,199,812.09**	0.00
	SOCIAL SECTOR				
	Repairs/ Rehabilitation of solar water at Maker a and 6 other	50,265,024.17	5,000,000.00	(27,774,500.00)	0.00
	Purchase of hand pump material	73,560,416.32	30,000,000.00	(43,560,416.32)	0.00
	Rehabilitation of Solar water scheme	128,617,963.70	15,000,000.00	15,000,000.00	0.00
	Provision of Sola Light at Friday mosque	26,362,587.00	30,000,000.00	30,000,000.00	0.00
	Construction of town Gate at Auyo	30,421,015.00	30,000,000.00	(20,265,024.17)	0.00
	Contribution for the purchase of exercise book	6,662,475.00	10,000,000.00	(63,560,416.32)	0.00
	Purchase of relief materials	45,683,842.00	40,000,000.00	(88,617,963.70)	0.00
	Purchase of sport materials	11,964,000.00	8,000,000.00	(18,362,587.00)	0.00
	Social security intervention programme	18,855,000.00	20,000,000.00	(10,421,015.00)	0.00
	Contribution of 5 daily prayer mosque at je alkali	14,446,391.07	40,000,000.00	33,337,525.00	0.00
	Repair of Solar scheme	14,895,000.00	0.00	(45,683,842.00)	0.00
	Conversion of motorized water to solar at Shinge and 24 other	19,330,000.00	15,000,000.00	3,036,000.00	0.00
	Well fencing Graved yard	9,983,310.00	5,000,000.00	(13,855,000.00)	0.00
	Purchase of Hospital Equipment	11,469,500.00	10,000,000.00	(4,446,391.07)	0.00
	Procurement of equipment to vigilante	1,600,000.00	10,000,000.00	(4,895,000.00)	0.00
	General renovation of 5 daily prayer	0.00	15,000,000.00	(4,330,000.00)	0.00
	Conversion of motorized water pump to solar	21,700,000.00	15,000,000.00	5,016,690.00	0.00
	Contribution of community development program	13,641,894.00	0.00	(11,469,500.00)	0.00
	Control of quiller bird	41,385,000.00	20,000,000.00	18,400,000.00	0.00
	SUB TOTAL	**540,843,418.26**	**318,000,000.00**	318,000,000.00	0.00
	GRAND TOTAL	**837,827,906.17**	**992,020,000.00**	970,320,000.00	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	49,789,991.86	32,500,000.00	(17,289,991.86)	78,514,387.90
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	49,789,991.86	32,500,000.00	(17,289,991.86)	66,424,500.40
	2% Sule Lamido University Kafin Hausa	106,812,266.96	35,000,000.00	(71,812,266.96)	74,601,491.32
	Contribution to State & LG Joint Projects	444,000,000.00	100,000,000.00	(344,000,000.00)	531,064,238.72
	5% EMIRATE	262,362,996.85	130,000,000.00	(132,362,996.85)	186,463,578.24
	Stabilization	309,164,591.95	150,000,000.00	(159,164,591.95)	0.00
	TOTAL	**1,221,919,839.48**	**480,000,000.00**	**(741,919,839.48)**	**937,068,196.58**

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	15,391,900.00	150,000,000.00	134,608,100.00	168,327,662.48
	Ministry for Water Resources (Water Facilities)	7,357,804.23	135,100,000.00	127,742,195.77	33,720,571.47
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,682,555.54	31,126,000.00	15,443,444.46	2,534,222.20
	Directorate of Salary and Pension Administration	31,258,020.48	40,000,000.00	8,741,979.52	31,601,581.91
	Ministry of Information monthly bulletin (JBC) & Allura Da zare	540,000.00	1,080,000.00	540,000.00	0.00
	SEMA (Ramadan Feeding)	93,979,470.37	0.00	(93,979,470.37)	0.00
	masaki	5,350,000.00	5,000,000.00	(350,000.00)	0.00
		0.00	0.00	0.00	0.00
	TOTAL	**169,559,750.62**	**362,306,000.00**	**192,746,249.38**	**236,184,038.06**

NOTE	PURCHASE, CONSTRUCTION OF PPE			
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**
	Purchased of official vehicle for DAGS	5,380,000.00	10,000,000.00	4,620,000.00
	Purchase of Furniture's to District Head Office Auyo	4,950,000.00	0.00	(4,950,000.00)
	Const. of 2 midwife house at Ayan & Gatafa	50,000,000.00	100,000,000.00	50,000,000.00
	Purchase of 5.no Motorcycle for O.D.F	10,000,000.00	5,000,000.00	(5,000,000.00)
	Purchase of Land at Ganwar Kuka	26,456,110.00	15,000,000.00	(11,456,110.00)
	Purchase of official Vehicle for Chairman	196,793,139.57	150,000,000.00	(46,793,139.57)
	Construction of Conference Hall at Secretariat	4,889,742.00	50,000,000.00	45,110,258.00
	Purchase of 3No. Motorcycle	20,328,604.70	10,000,000.00	(10,328,604.70)
	Purchase of motorcycle	11,000,000.00	6,000,000.00	(5,000,000.00)
			100,000,000.00	100,000,000.00
	SUB TOTAL	**329,797,596.27**	**446,000,000.00**	**116,202,403.73**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**
	Construction of Feeder Road at Maskan Gayu to Kafur	147,791,252.00	200,000,000.00	52,208,748.00
	Construction of Feeder Road from Gada to Gamsarka	4,893,132.16	20,000,000.00	15,106,867.84
	Provision of Solar Light system at kaudan Babba	22,607,600.00	10,000,000.00	(12,607,600.00)
	Construction of Market Stall & well fencing at Ayama	9,760,228.00	10,000,000.00	239,772.00
	Construction of Drainage / culvert	4,171,072.00	5,000,000.00	828,928.00
	Construction Drainage at kudingi	11,512,000.00	0.00	(11,512,000.00)
	Construction of public Convenience	15,000,000.00	15,000,000.00	0.00
	Purchase of transformer & repairs	13,413,872.00	15,000,000.00	1,586,128.00
11b	**SUB TOTAL**	**229,149,156.16**	**275,000,000.00**	**45,850,843.84**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**
	Construction of new Solar Scheme at shinge yamma	47,178,517.64	10,000,000.00	(37,178,517.64)
	Construction of 1 Block 2 Classroom isslamiyya	2,507,792.00	30,000,000.00	27,492,208.00
	Construction of Nomadic School at Galadimari	5,391,791.00	30,000,000.00	24,608,209.00
	Construction of Solar Light at PHC Complex Auyo	2,045,750.00	2,000,000.00	(45,750.00)
	Construction of Hand pump at tudun Gabi	4,750,000.00	30,000,000.00	25,250,000.00
	Drilling of New hand pump at	7,641,615.00	30,000,000.00	22,358,385.00
	SUB TOTAL	**69,515,465.64**	**132,000,000.00**	**62,484,534.36**
	GRAND TOTAL	**628,462,218.07**	**853,000,000.00**	**224,537,781.93**

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	10,262,192.76
	CURRENT YEAR ADVANCE	10,262,192.76
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	36,470,739.22
	PREVIOUS YEAR NCL	36,470,739.22
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025	2024
14		₦	₦
	MAIN ACCOUNT	499,680.48	9,519,179.39
	OVERHEAD ACCOUNT	1,251,384.80	338,810.99
	SALARY ACCOUNT	6,688,491.95	8,335,205.06
	PROJECT ACCOUNT	4,436,660.97	14,897,038.98
	LOAN ACCOUNT	4,699,749.21	0.00
	OTHERS SALARY ACCOUNT	988,410.12	988,526.87
	REVENUE ACCOUNT	7,484,368.28	422,584.53
	TOTAL	**26,048,745.81**	**34,501,345.82**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	10,262,162.76	10,262,162.76
	OTHER ADVANCE	0.00	0.00
	TOTAL	**10,262,162.76**	**10,262,162.76**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	2,379,650.00	2,379,650.00
	GOVT TAX	0.00	0.00
	7.5% VAT	10,153,519.11	10,153,519.11
	TOTAL	**12,533,169.11**	**12,533,169.11**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	56,795.00	56,795.00
	5%WHT	18,615,930.68	18,615,930.68
	OTHERS	5,264,844.43	5,264,844.43
	TOTAL	**23,937,570.11**	**23,937,570.11**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	590,494,411.10	0.00		590,494,411.10
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	590,494,411.10	0.00	0.00	**590,494,411.10**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	275,518,898.26	7,249,901.47
	SURPLUS/DEFICIT FOR THE YEAR	519,609,224.57	268,268,996.79
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**795,128,122.83**	**275,518,898.26**

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

AUDIT CERTIFICATION

The Financial Statements of Auyo Local Government Council Jigawa State for the year ended 31 December. 2025 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing standards.

TREASURER'S RESPONSIBILITIES

The Local Government Treasurer's is responsible for the preparation and presentation of the financial statements based on section 125 (5) of the 1999 constitution of the Federal Republic of Nigeria as amended. He is to ensure that there are no material misstatements in the financial statements.

AUDITOR-GENERAL'S RESPONSIBILITIES

It is my statutory responsibility to form an independent opinion based on my audit of the financial statements and to report my opinion thereon.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained information and explanations that to the best of my knowledge were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my opinion.

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2025, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

5th — 6 — 2026

SHEHU A KAILA FCNA, ACIT, FCIFC, CCrFA
FRC/2023/PRO/ANAN/004/231669
Auditor General (local Government)
Jigawa State.

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPT.

Auyo Local government Council received the sum of Three Billion, Six Hundred and Fifty Seven Million, Five Hundred and Seventy Thousand, Two Hundred and Thirty Eight Naira, Ninety Two Kobo (₦3,657,570,238.92) only as statutory allocation from Federation account for the year 2025 representing 98.35% of the budgeted amount of (₦ 3,719,082,083.00)

2. VALUE ADDED TAX.

The sum of Two Billion, Six Hundred and Fifty Seven Million, Nine Hundred and Seventy Two Thousand, Five Hundred and Twenty Four Naira, Sixty Kobo (₦2,657,972,524.60) only was Received as government share of VAT which Represent101.09 % of the amount budgeted (₦2,629,415,311.00 only)

3. TAX REVENUE

The Sum of Ten Million, Eight Hundred Thousand Naira only (₦10,800,000.00) was generated from taxes which represent of the estimated amount of (₦200,000.00)

4. NON TAX REVENUE.

The sum of Seventy Eight Million, Three Hundred and Thirty Thousand, Sixty Four Naira, Fifty One Kobo (₦ 78,330,064.51) only was generated as internally Generated revenue which represents 288.93% of the estimate amount of (₦27,110,000.00)

5. AUGUMENTATION AND OTHER STABLISATION RECEIPT.

The sum of One Hundred and Ninety Four Million, Six Hundred and Twenty Three Thousand, Eight Hundred and Ninety Naira, Nine Kobo (₦194,623,890.09) only was received from other stabilization as augmented which represent 9,731.19% of the budgeted sum of(₦ 2,000,000.00) was only budgeted.

6. BANK RECONCILIATION STATEMENTS.

All the account maintained by the Local government Council have been properly reconciled.

7. BUDGET PERFORMANCE.

The budget performance for the Year ended 31st December, 2025 in respect of local government revenue and expenditure is summarized as:

REVENUE AND EXPENDITURE				
DISCRIPTION	**ACTUAL ₦**	**BUDGETED ₦**	**VARIANCE ₦**	**PERCENTAGE**
STATUTORY ALLOCATION	3,657,570,238.92	3,719,082,083.00	61,511,844.08	98.35
VALUE ADDED TAX	2,657,972,524.60	2,629,415,311.00	(28,557,213.60)	101.09
AGUMENTATION	194,623,890.09	2,000,000.00	(192,623,890.09)	9,731.19
TAX REVENUE	10,800,000.00	200,000.00	(10,600,000.00)	5,400.00
NON TAX REVENUE	78,330,064.51	27,110,000.00	(51,220,064.51)	288.93
TOTAL REVENUE	**6,599,296,718.12**	**6,377,807,394.00**	**(221,489,324.12)**	103.47
EXPENDITURE				
RECURRENT EXPENDITURE	6,079,687,493.55	6,146,927,400.00	(295,066,093.55)	105.10
CAPITAL EXPENDITURE	628,462,218.07	853,000,000.00	224,537,781.93	73.68
TOTAL EXPENDITURE	6,708,149,711.62	6,637,621,400.00	(70,528,311.62)	101.06

1. TOTAL REVENUE

From the above, the sum of Six Billion, Five Hundred and Ninety Nine Million, Two Hundred and Ninety Six Thousand, Seven Hundred and Eighteen Naira, Twelve Kobo (₦ 6,599,296,718.12) only was received and generated as total revenue. This figure represents 103.47% of the approved budget amount of (₦6,377,807,394.00)

2. RECURRENT EXPENDITURE.

The sum of Six Billion, Seventy Nine Million, Six Hundred and Eighty Seven Thousand, Four Hundred and Ninety Three Naira, Fifty Five Kobo (₦ 6,079,687,493.55) only which Comprised salaries and wages, social benefits, Overhead Cost, Grant and contribution, as well as transfer to other government agencies was received during the period as per the budgeted of (₦6,146,927,400.00) that is representing105.10%.

3. CAPITAL EXPENDITURE

The sum of Six Hundred and Twenty Eight Million, Four Hundred and Sixty Two Thousand, Two Hundred and Eighteen Naira, Seven kobo (₦ 628,462,218.07) only spent on capital expenditure during the period which stands as 73.68% of the budgeted amounted of(₦ 853,000,000.00)

RECOMMENDATIONS

a. New revenue has to be explored in view of improving the local government Council revenue generation internally.

b. More spending on recurrent items be drastically reduced.

c. The local Government Council should direct more resources on capital Projects as to benefits the dividend of democracy.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE FOR THE YEAR ENDED 31st DECEMBER, 2025

1. The Local Government kept books of accounts with exception of FIXED ASSET INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Auyo Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of One Billion Forty Eight Million Two Hundred and Forty Six Thousand One Hundred and Forty Five Naira Only (1,048,246,145.00) was issued to Auyo Local Government Council and the same amount was resolved and verified no amount unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1.	ALG/MMR/ZO/AUY/LQ.1/25	UN-Presented Payments	6,090,000.00	6,090,000.00	0.00
2.	ALG/MMR/ZO/AUY/LQ.2/25	unaccounted Payments	13,750,000.00	13,750,000.00	0.00
3.	ALG/MMR/ZO/AUY/LQ.3/25	Fictitious Payments	2,860,000.00	2,860,000.00	0.00
4.	ALG/MMR/ZO/AUY/LQ.4/25	Services not Rendered	7,960,000.00	7,960,000.00	0.00
5.	ALG/MMR/ZO/AUY/LQ.5/25	Payment without CM's Approved	5,205,000.00	5,205,000.00	0.00
6.	ALG/MMR/ZO/AUY/LQ.6/25	Irregular Payments	96,758,745.44	96,758,745.44	0.00
7.	ALG/MMR/ZO/AUY/LQ.7/25	Un-Approved Payment	24,830,000.00	24,830,000.00	0.00
8.	ALG/MMR/ZO/AUY/LQ.8/25	Fictitious Payments	6,050,000.00	6,050,000.00	0.00
9.	ALG/MMR/ZO/AUY/LQ.9/25	Un-Presented Payments	219,946,761.69	219,946,761.69	0.00
10.	ALG/MMR/ZO/AUY/LQ.10/25	Un-Remitted Payments	16,797,991.36	16,797,991.36	0.00
11.	ALG/MMR/ZO/AUY/LQ.11/25	Services not Rendered	43,621,137.00	43,621,137.00	0.00
12.	ALG/MMR/ZO/AUY/LQ.12/25	Poorly Executed Projects	1,913,000.00	1,913,000.00	0.00
13.	ALG/MMR/ZO/AUY/LQ.13/25	Items not Taken on Charge	66,662,750.00	66,662,750.00	0.00
14.	ALG/MMR/ZO/AUY/LQ.14/25	Irregular Payments	151,170,036.69	151,170,036.69	0.00
15.	ALG/MMR/ZO/AUY/LQ.16/25	Un-Presented Payments	245,378,685.29	245,378,685.29	0.00
16.	ALG/MMR/ZO/AUY/LQ.17/25	Un-Approved Expenditures	5,810,000.00	5,810,000.00	0.00
17.	ALG/MMR/ZO/AUY/LQ.18/25	Irregular Payments	87,271,921.17	87,271,921.17	0.00
18.	ALG/MMR/ZO/AUY/LQ.19/25	Services no Rendered	31,930,117.00	31,930,117.00	0.00
19.	ALG/MMR/ZO/AUY/LQ.20/25	Fictitious Payments	9,500,000.00	9,500,000.00	0.00
20.	ALG/MMR/ZO/AUY/LQ.21/25	Fictitious Payments	4,740,000.00	4,740,000.00	0.00
	TOTAL		1,048,246,145.00	1,048,246,145.00	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Auyo Local Government staff and local Education Authorities. To this effect, a number of Thirty Seven(37) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Sixty Nine Million, Two Hundred and Sixty Thousand, Nine Hundred and Eighty Nine Naira N69,260,989.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Twelve(12) numbers of staff retired and deceased owed Auyo Local Government Council, the sum of Two Million, Eight Hundred and Twenty Thousand, Eight Hundred and Fifty Four Naira N2,820,854.00 only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MMRZO/AUY/LQ/1/2025.

The, Chairman

Auyo *Local Government*

Audit Form 1

Station: Auyo L.G.

Pv. No.: cc *Date:* cc

Head cc *Sub Head:* cc

Amount N: 6,090,000

Payee:

Nature of Payment: Sundry Persons

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls clear
2nd Cashier
12/10/25

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers amounting to Six million ninety thousand Naira Only (₦6,090,000) for the period of January to June 2025 were not presented for Audit examination. Refer to the details attached.

This is contrary to the provision of Financial Memorandum FM chapter 14:3 which states that "Each payment must be supported by a properly authorized payment vouchers".

In view of the above therefore, the concerned officers shall present the payment vouchers to this office for examination or refund the whole amount involved.

The same is copied to the Auditor General Local Government Audit and Zonal Director Malam madori zone for their information and necessary action.

Isah Usman Shehu
Area Auditor
Auyo Local Government

Noted as endorsed and filed as appropriately please
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/MMRZO/AUYLG/LQ/ 2/2025.

Local Querry No. Chairman

The, Auyo

Local Government

Audit Form 1

Station: Auyo L.G.

Pv. No.: various *Date:* Jan-june, 2024

Head various *Sub Head:* various

Amount N: 13,750,000

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ... Date: 22/9/25
RECEIVED

DCA
Pls deal
22/10/25
AG 10/10/25

AUDIT QUERRY

UN- ACCOUNTED PAYMENTS

Examination of cash book and Bank statement revealed that, the sum of thirteen million seven hundred and fifty naira only (₦13,750,000) was raised and spends during the period of January to June 2025, as per attached schedule

While reconciling bank statement and cash book it was observed that, the above payment were posted into the cash book and other subsidiary books of account with pencil.

In light of the above therefore the concerned officers should either produce properly authorized payment vouchers to cover the amount or to refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Malam madori Zone for their information and necessary action.

Isah Usman Shehu
Area Auditor
Auyo Local Government

Noted as endorsed and filed as appropriately, pls.
Bammad.
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/MMRZO/AUY/LQ/3/2025.

Local Querry No. Chairman

The, Auyo

Local Government

Audit Form 1

Station: Auyo L.G.

Pv. No.: 125 *Date:* 25/6/2025

Head 70630 *Sub Head:* 93

Amount N: 2,860,000

Payee: Kuzuma Busuness point

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
(2W) Kauru
AG 10/10/25

AUDIT QUERRY

FICTITIOUS PAYMENT

Sequel to the examination of payment voucher, it was observed that the sum of two million eight hundred sixty thousand naira only (N 2,860,000) was paid to Kuzuma Business point for reticulation of water

Examination of the PV has revealed that the payment voucher was neither supported by be actual location of work executed for audit verification.

In view of the above therefore, the concerned officers should provide the genuine location of reticulation and this office be inform for audit verification or refund the whole amount involved.

The same is copied to the Auditor General Local Government Audit and zonal Director Malam madori zone for their information and necessary action.

NIC

Isah Usman Shehu
Area Auditor
Auyo Local Government

Noted and filed as appropriately please
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MMRZO/AUYLG/LQ/4/2025

The, Chairman

Auyo *Local Government*

Station: Auyo L.G.

Pv. No.: various *Date:* Jan-june, 2025

Head various *Sub Head:* various

Amount N: 7,960,000

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
AG 19/10/25

AUDIT QUERRY

PAYMENT FOR SERVICES NOT YET RENDERED

Payment vouchers to the tune of seven million nine hundred and sixty thousand naira only (₦7,960,000) were paid for various services rendered to the Local Government for the period of January to June 2025 as per attached schedule details

During our audit exercise we observed that various services amounted above were not made. This is contrary to the provision of financial memorandum chapter 17:23.

In the light of the above, the payees should be ask to render all the services to the Local Government or the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Malam madori Zone for their information and necessary action.

N L

Isah Usman Shehu
Area Auditor
Auyo Local Government

Noted and filed as appropriate please.
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MMRZO/AUYLG/LQ/5/2025.

The, Chairman

Auyo *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
4 AG 10/10/25

Audit Form 1 Auyo L.G.
Station: cc cc
Pv. No.: *Date:*
Head cc *Sub Head:* cc
Amount N: 5,205,000
Payee: Sundry Persons
Nature of Payment:

Date:

AUDIT QUERRY

PAYMENT BEFORE/PRIOR TO APPROVAL

Expenditure to the tune of five million two hundred and five thousand naira only (₦5,205,000) were made to the attached payees for various services rendered to the Local Government, for the period of January to June 2025.

During audit examination of the payment vouchers it was observed that, the payment vouchers were paid before the approval of the chief accounting officer i.e. the chairman.

In view of the above therefore, the concerned officers should clearly explain why such payment was made before the chairman approval or refund the whole amount involved.

Same is copied to the Auditor General Local Government Audit and Zonal Director Malam madori zone for their information.

Isah Usman Shehu
Area Auditor
Auyo Local Government

Noted and filed as appropriately please.
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MMRZO/AUYLG/LQ/6/2025.

The, Chairman

Auyo Local Government

Audit Form 1

Station: Auyo L.G.

Pv. No. Various Date: Various

Head Various Sub Head: Various

Amount N: 96,758,745.44

Payee: Sundry Persons

Nature of Payment; Expenditure

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

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Pls deal
AG 10/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Payments to the tune of ninety six million seven hundred and fifty eight thousand seven hundred and fourty five naira fourty four kobo (₦96,758,745.44) for the period of January to June 2025 were made to the attached payees.

Sequel to audit examination of the payment vouchers it was observed that, the vouchers were not fully documented to accompany the payment vouchers

This action contradict to the provision of Financial Memorandum chapter 14.4

In view of the above therefore, the concerned officers are requested to rectify the anomalies and forward the same to this office for verification.

Same is copied to the Auditor General Local Government Audit and Zonal Director Malam madori zone for their information.

Isah usman shehu
Area Auditor
Auyo Local Government

Noted and filed as appropriately please.
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MMRZO/AUY/LQ/7/2025.

The, Chairman

Auyo Local Government

Audit Form 1

Station: Auyo L.G.

Pv. No.: cc *Date:* cc

Head cc *Sub Head:* cc

Amount N: 24,830,000

Payee: Sundry Persons

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
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AUDIT QUERRY

UN-APPROVED PAYMENT VOUCHERS

The Sum of Twenty four million eight hundred and thirty thousand naira only (₦24,830,000) were made to the attached payees for various services rendered to the Local Government, for the period of January to June 2025.

Audit examination of the payment vouchers similarly reveals that, the expenditures were not approved by the Chief Accounting Officer of the Local Government [Chairman].

In view of the above therefore, the concerned officers should rectify the anomalies and clearly explain why they incurred expenditure without approval or to refund the whole amount and this office be inform for re-examination.

Same is copied to the Auditor General Local Government Audit and Zonal Director Malam madori zone for their information.

Isah Usman Shehu
Area Auditor
Auyo Local Government

Acted as directed and filed appropriately please.
Lawwal
DCA
22/10/25

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No: LG/AUD/MMRZO/AUY/LQ/9/2025.

The, Chairman

Auyo Local Government

Station: Auyo L.G.

Pv. No.: C-C Date: C-C

Head C-C Sub Head: C-C

Amount N: 219,946,761.69

Payee: Sundry People

Nature of Payment: UN-PRESENTED

PAYMENT VOUCHERS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
25/2/26

AUDIT QUERRY

₦45,664,303.20

UN-PRESENTED PAYMENT VOUCHERS

Payment worth the sum of Two Hundred and Nineteen Million, Nine Hundred and Forty Six Thousand, Seven Hundred and Sixty One Naira, Sixty Nine Kobo [₦219,946,761.69] only, paid during the period of July to November 2025 were not presented for Audit examination.

This is contrary to the provision of Financial Memoranda (F.M) chapter 14:4 (3) which provided that "each payment must be supported by properly Authorized payment vouchers".

In view of the above therefore the concerned officers should be ask to present the paid payment vouchers duly documented for examination or else to refund the whole amount involved and this office be inform for further action.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Malam madori Zone for their information and action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

₦ 16,797,991.36

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No: LG/AUD/MMRZO/AUY/LQ/10/2025.

The, Chairman

Auyo *Local Government*

Station: Auyo L.G.

Pv. No.: C-C *Date:* C-C

Head C-C *Sub Head:* C-C

Amount N: ~~16,797,991.36~~

Payee: Sundry People

Nature of Payment;

~~UN-REMITED TAXES~~

Date: 25/2/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

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Pls deal
AG

AUDIT QUERRY

UN-REMITTED TAXES

Payment to the tune of Sixteen Million, Seven Hundred and Ninety Seven Thousand, Nine Hundred and Ninety One Naira, Thirty Six kobo (₦16,797,991.36) only, were deducted from various contracts awarded by the Local Government authority for the period of July to November 2025.

During an audit exercise we observed that, the deducted amounts were not remitted to the appropriate tax authorities' concerned. This is contrary to the provision of financial memoranda chapter 17:23 (b) and 17.25 (1). Refer

In view of the above therefore, the concerned officers should be ask to remit the said amount to the appropriate organization or else be surcharge against their action.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Mallam madori Zone for their information and necessary action.

16,797,991.36 − 15,579,692.40
= 1,218,298.96

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/MMRZO/AUY/LQ/H/2025.

Local Querry No. Chairman

The, Auyo

Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/2/26
RECEIVED

DCA
Pls deal
25/2/26

Audit Form 1

Station: Auyo L.G.

Pv. No.: C-C *Date:* July-Nov 2025

Head C-C *Sub Head:* C-C

Amount N: 43,621,137

Payee: Sundry People

Nature of Payment: PAYMENT FOR SERVICES NOT RENDERED

Date:

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

The sum of Forty Three Million, Six Hundred and Twenty One Thousand, One Hundred and Thirty Seven Naira (₦43,621,137) Only for the period of July to November 2025 were paid for various services to be rendered to the Local Government as per attached details

Audit examination reveals that the services were not yet rendered. This is contrary to the provision of financial memoranda chapter 14.9 (2).

In view of the above therefore, the payees should be ask to render such services to the Local Government or else the total amount be refunded and this office be inform accordingly or else a disciplinary measures be surcharge against them.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Mallam madori Zone for their information and necessary action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/MMRZO/AUY/LQ/12/2025.

The, Chairman

Auyo Local Government

Station: Auyo L.G.

Pv. No.: C-C Date: C-C

Head C-C Sub Head: C-C

Amount N: 1,913,000

Payee: Sundry People

Nature of Payment: PAYMENT FOR PARTLY EXECUTED PROJECTS

Date: 25/2/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

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Pls deal
AG

AUDIT QUERRY

PAYMENT FOR PARTLY EXECUTED PROJECTS

Payment amounted to One Million Nine Hundred and Thirteen Thousand Naira (₦1,913,000) only were paid to the contractors for various project to be completed by the Local Government for the period of July to November 2025.

During projects verification we observed that, there were shortages of different items or were not fully executed as contained in the bill of Quantity (B.Q). Refer to the attached schedule for more details.

In view of the above therefore, the contractors should fully execute a quality job completely as prescribed in the B.Q or else to refund the amount involved and furnish this office with a treasury receipt for re-verification.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, malam madori Zone for their information and necessary action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

NV NIL Balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

13

Audit Form 1

Local Query No. LG/AUD/MMRZO/AUY/LQ/13/2025.

The, Chairman

Auyo Local Government

Station: Auyo L.G.

Pv. No.: C-C Date: C-C

Head C-C Sub Head: C-C

Amount N: 66,662,750

Payee: Sundry People

Nature of Payment: ITEMS NOT TAKEN ON CHARGE TO STORES

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
25/2/26

AUDIT QUERRY

ITEMS NOT TAKEN ON CHARGE TO STORE

Expenditure to the tune of Sixty Six Million, Six Hundred and Sixty Two Thousand, Seven Hundred and Fifty Naira [₦66,662,750] only, were expended for various services to be rendered to the Local Government for the period of July to November2025, refer to the schedule for a details.

An examination revealed that, the above items could not be traced; an investigation was made with schedule officers which clearly explained that they were not supplied.

In view of the above therefore, the concerned officers should be ask to explain on this serious anomalies or refund the whole amount involved and this office be inform for re- examination or else an appropriate action be surcharge against them.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Mallam madori Zone for their information and action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/AUY/LQ/14/2025.

The, Chairman

Auyo *Local Government*

Station: Auyo L.G.

Pv. No.: C-C *Date:* C-C

Head C-C *Sub Head:* C-C

Amount N: 151,170,036.69

Payee: Sundry People

Nature of Payment: IRREGULAR PAYMENTS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
26/2/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The sum of One Hundred and Fifty One Million, One Hundred and Seventy Thousand, Thirty Six Naira, Sixty Nine Kobo [₦151,170,036.69]only for the period of July to November 2025 were made to the attached payees.

Sequel to an audit examination of the paid payment vouchers it was observed that, the vouchers were not fully documented to support the payments. Refer to the schedule attached for the details.

This action contradicts the provision of financial memoranda chapter 14:4 (3)

In view of the above therefore, the concerned officers should be requested to rectify the anomalies and forward the same to this office for verification

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Mallam madori Zone for their information and action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Auyo L.G.

Pv. No.: C-C *Date:* December 2025

Head C-C *Sub Head:* C-C

Amount N: 245,378,685.29

Payee: Sundry Persons

Nature of Payment; UN-PRESENTED PAYMENT VOUCHERS

Date:

Local Querry No. LG/AUD/MMRZO/AUY/LQ/~~16~~15/2025.

The, Chairman

Auyo *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/3/26
RECEIVED

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS FOR THE MOTH OF DECEMBER, 2025

The sum of Two Hundred and Forty Five Million, Three Hundred and Seventy Eighty Thousand, Six Hundred and Eighty Five Naira, Twenty Nine Kobo [₦245,378,685.29] only, were not presented for Audit examination during an Audit exercise. Refer to the details attached.

This is contrary to the provision of Financial Memoranda (F.M) chapter 14.3 which provided that "each payment must be supported by properly Authorized payment vouchers".

In view of the above therefore, the concerned officers should be ask to present the paid payment vouchers duly documented for examination or else to refund the whole amount involved and this office be inform for further action or else an appropriate action be enforce against the erring officer(s) .

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Malam madori Zone for their information and action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/AUY/LQ/~~18~~ 17/2025.

The, Chairman

Auyo *Local Government*

Station: Auyo L.G.

Pv. No.: C-C *Date:* December,2025

Head C-C *Sub Head:* C-C

Amount N: 87,271,921.17

Payee: Sundry Persons

Nature of Payment; IRREGULAR PAYMENTS

Date: VOUCHERS

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/3/26
RECEIVED

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Pls deal
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AG 13/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS FOR THE MONTH OF DECEMBER, 2025

Payment worth the sum of Eighty Seven million, Two Hundred and Seventy One Thousand, Nine Hundred and Twenty One Naira, Seventeen Kobo [₦87,271,921.17] only, were made to the attached payees.

Sequel to an audit examination of the paid payment vouchers it was observed that, the vouchers were not fully documented to support the payments. Refer to the schedule attached for the details.

This action contradicts the provision of financial memoranda chapter 14:4 (3)

In view of the above therefore, the concerned officers should be requested to rectify the anomalies and forward the same to this office for further verification. Or else be surcharge against their action.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Mallam madori Zone for their information and action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

TV Nil Nil Bal. balance ck

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/MMRZO/AUY/LQ/~~19~~ 18/2025.

The, Chairman

Auyo Local Government

Station: Auyo L.G.

Pv. No.: C-C Date: December 2025

Head C-C Sub Head: C-C

Amount N: 31,930,117

Payee: Sundry Persons

Nature of Payment: PAYMENT FOR SERVICES NOT RENDERED

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/3/26
RECEIVED

DCA Pls deal with KAG 13/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED (DECEMBER, 2025).

Payment vouchers to the tune of Thirty one million Nine hundred and Thirty thousand One hundred Seventeen naira (31,930,117) only, were paid to the various services not rendered to the Local Government as per attached details

During an audit exercise we observed that various services amounted above were not made. This is contrary to the provision of financial memoranda chapter 14.9 (2) and 339.3 (a) refer,

In view of the above the payees should be asked to render all the services to the Local Government or the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Mallam madori Zone for their information and necessary action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/MMRZO/AUY/LQ/~~20~~19/2025.

The, Chairman

Auyo *Local Government*

Audit Form I Auyo L.G.

Station: C-C *Date:* December 2025

Pv. No.: C-C

Head C-C *Sub Head:* C-C

Amount N: 9,500,000

Payee: Kabiru Jibo DDAGS

Nature of Payment: FICTITIOUS PAYMENTS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/3/26
RECEIVED

DCA
p/s deal
A AG 13/3/26

AUDIT QUERRY

FICTITIOUS PAYMENTS FOR THE MONTH OF DECEMBER, 2025

The sum of Nine Million, Five Hundred Thousand Naira (₦9,500,000) only, were paid to the following payee for allowances and others logistics to conduct a meeting at Local Government secretariat.

Sequel to an audit examination indicated that, the meetings were not conducted at venue or somewhere else. Which contradicts chapter 14.9(2) of the model financial memoranda.

In light of the above therefore, the concerned officers should ask to refund the whole amount to the treasury and this office be informed for audit verification or an appropriate action be taken against the defaulting officer.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Mallam madori Zone for their information and necessary action.

...ah Usman Shehu CNA
...ea Auditor
...o Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Auyo L.G.

Local Querry No. LG/AUD/MMRZO/AUY/LQ/~~21~~/2025. 20

Pv. No.: C-C *Date:* December 2025

The, Chairman

Head C-C *Sub Head:* C-C

Auyo *Local Government*

Amount N: 4,740,000

Payee: Abdulrahman S. Bulama

Nature of Payment; FICTITIOUS PAYMENTS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/3/26
RECEIVED

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

FICTITIOUS PAYMENTS FOR THE MONTH OF DECEMBER, 2025

Payments worth Four Million, Seven Hundred and forty Thousand Naira (₦4,740,000) only, were paid to the attached payees.

During an audit examination of the paid payment vouchers it was observed that, the vouchers were neither supported by Receipts, SRV etc. for purchase of Handsets to councilors and others Local Government officials.

This action contradicts the provision of financial memoranda chapter 14.9 (2) and 39.(a)refer.

In light of the above therefore, the concerned officers should produce a genuine evidence of supply and names of beneficiaries to this office for audit verification or to refund the whole amount or else they should be sanction for their deeds.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Mallam madori Zone for their information and necessary action.

Isah Usman Shehu CNA
Area Auditor
Auyo Local Government

INSPECTION REPORT AND RESPONSE TO QUERIES

1,

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAM MADORI ZONE, JIGAWA STATE

ALG/MMRZO/AUYLG/R/1/2025 20th SAFAR 1447AH

14TH AUGUST 2025

Our Ref: ______ Your Ref: ______ Date: ______

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 20/10/25
RECEIVED

The chairman
Auyo local government
Jigawa state

DEA
Pls deal as usual
AG 21/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY-JUNE 2025

The accounting records above maintained by the treasury Auyo Local Government for the period mentioned above have been audited, and the following are the points observed arising forwarded to your information, comment and early reply

INTERNAL CONTROL SYSTEM

The internal control system adopted the local Government adopted is fair as about 80% of the payment voucher does not passed through internal audit unit for pre-payment audit

CASH BBOKS

The cash book maintained within the period was verified and observed not casted and balanced also entries were not completed. There are a lot of un-accounted receipt and expenditure observed and put into query no

1 ALG/MMRZO/AUYLG/LQ1/2025

his act violated the provision of financial memoranda a chapter 1.8

BANK RECONCIALIATION STATEMENT

In compliance with chapter 19.23 of the model financial memoranda, the bank reconciliation has not been prepared and balanced in accordance with their financial transaction for the period under review.

ABSATRACT OF REVENUE AND EXPENDITURE

The daily of revenue and expenditure were presented and we observed that all receipt and payment vouchers were posted into their respective code and sub code

Noted and filed as appropriately. pls

2.

UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers to the tune of 6,090,000 was observed not presented during the discharged of our exercise which is contrary to the provision of financial memoranda chapter 14.3 query NO ALG/MMRZO/AUYLG/LQ2/2025 has been raised to that effect.

SERVICES NOT YET EXECUTED

Payment vouchers to the tune of 7,960,000 were observed paid for various services rendered to Local Government have not been made refer the schedule of effected payment vouchers was attached to query NO ALG/MMRZO/AUYSLG/LQ11/2025 was raised to the effect.

PAYMENT PRIOR /BEFORE CHAIRMAN APPROVAL

Payment vouchers to the tune of 5,205,000 were observed paid before chief accounting officer (chairman)approval. to the effected query no ALG/MMRZO/AUYLG/LQ5/2025 was raised to that effect.

IRREGULAR PAYMENT VOUCHERS

Payment vouchers to the tune of 96,751,745.41 were observed paid without the attachment of necessary supporting documents to authenticate the payment the schedule of effected payment vouchers were attached to query No ALG/MMRZO/AUYLG/LQ6/2025 raised to the effect.

UN-APPROVAL PAYMENT VOUCHERS

Payment vouchers to the tune of 2,830,000 were paid for various services rendered to Local Government without chief accounting officer (chairman)approval the schedule of effected payment vouchers is hereby attached to query no ALG/MMRZO/AUYLG/LQ7/2025 was raised to the effect.

PROJECT INSPECTION

Only some areas of projects were inspected due to the situation of rainy season.

QUERY ISSUED

1 UN-presented payment	6,090,000
2 UN-Accounted payment	13,750,000
3 fictitious payments voucher	2,860,000
4 services not yet rendered	7,960,0005
5 payments prior /before chairman approval	5,205,000
6 irregular payments voucher	96,751,745.41

8 +

3.

7 un-approve payment vouchers	24,830,00
8 fictitious payments voucher	6,050,000

RECOMMENDATIONS

The Local Government must avoid making a payment without payment vouchers.

The Local Government must avoid making payment without chairman approval

The Local Government must desist from payment without proper documentation.

Based on the above you are required to draw the attention of all concerned to look over the observation and make an instant response to the report and queries and this officer be inform for re-audit

The same is copied to the Auditor General Local Government audit Jigawa state for their information and necessary action.

Best regard

Sale isyaku
Zonal director audit
Mallam madori zone

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

MALAMMADORI ZONE, JIGAWA STATE

Our Ref: LG/AUD/MMRZO/AUY/R.1/2/2026 Your Ref: Date: 3rd MARCH, 2026

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 3/3/26
RECEIVED

The Honorable Chairman
Auyo Local Government

DCA
Pls deal
urgently
AG 5/3/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

The records/books of account maintained by the treasury have been inspected for the period stated above. The following are observations made from the books, records and vouchers inspected and forwarded for your information and necessary action.

This has been copied to the Auditor General Local Government Audit, Dutse Jigawa State, for his information and further necessary action.

Internal Control: *Most of the payment vouchers were not pre- audited by internal audit unit. This action contravenes the provision prescribed in financial memoranda chapter 40:10 and financial regulation. D.V. A Ledgers and Daily Abstract were not fully posted during the period under review*

Cash Book: *Posting/ entries in to cash book were not casted and balanced to ascertained the monthly balances as set out in the financial memoranda 19.1. Therefore, measure should be taken to ensure each Debit and Credit entry should be casted and balance monthly.*

Bank Reconciliation Statement: *It was noted that bank reconciliations statements were not prepared and presented during the period, and most of the opening balances were not correctly brought forward from previous year, which is contrary to the provision of financial memoranda 19:23-25.*

1. Un-Presented Payment Vouchers: *Some payments were incurred without prepared payment vouchers. These actions violates the provisions of financial memoranda chapter 14:3, in that effect query was issued.*

LG/AUD/MMRZO/AUY/LQ9/2025 ***219,946,761.69***

2. Un—Remitted Tax: *Audit examination revealed that, various taxes were deducted from contracts but not remitted to designated body such as VAT, WHT and Stamp Duty, and tender*

Treated as usual and
filed as appropriately please
DCA 9/3/26

fees. This contradicts the provisions of the Financial Memoranda chapter 17:23(b), to that regard query was issued

LG/AUD/MMRZO/AUY/LQ10/2025 **16,797,991.36**

3. SERVICES NOT RENDERED: *Various services/goods were yet to be delivered to various location across local government councils. This Is contrary to the provisions of thefinancial memoranda 14:9. (2) in that respect query was issued*

LG/AUD/MMRZO/AUY/LQ11/2025 **43,621,137**

4. PROJECT EXECUTED PARTLY: *During a projects verification we observed that there were shortages of different items or not fully executed, this contradicts provisions of the Financial memoranda 14.9(2) as a result of that query was issued*

LG/AUD/MMRZO/AUY/LQ12/2025 **1,913,000**

5. ITEMS NOT TAKEN ON CHARGED TO STORE

An examination revealed that items could not be traced in a store.This actions contradict the provision of financial memoranda chapter 14.9 (2). In that effect query was issued

LG/AUD/MMRZO/AUY/LQ13/2025 **66,662,750**

6. IRREGULAR PAYMENT VOUCHERS: *Audit examination on the paid payment vouchers revealed that such payment were inadequately supported with required legal documents. This actions violates provisions of the financial memoranda 14:4(3). As result of this a query was issued*

LG/AUD/MMRZO/AUY/LQ14/2025 **151,170,036.69**

7. PROJECT INSPECTION: *series/most of project executed by the local government authority across nook and cranny of Auyo local government were fully verified and inspected, most of the projects were executed except those with no bill of quantities cannot be justified accordingly.*

RECOMMENDATION: *Preparation/posting of receipts/payment vouchers including salary and deductions should be done and remitted at the end of every month.*

Internal control system should be adopted.

CONCLUSION: *In view of the above you are required to adhere to the financial regulation and other accounting procedures and respond to this audit report immediately.*

Yusha'u Mohd Isyaku CNA
Zonal Director, Maliam Madori Zone

AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

Ref No:..

Our Ref:________________ Your Ref:________________ Date: 25/NOV/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/12/25
RECEIVED

The Auditor General,
Local Government Audit,
Dutse Jigawa state.

DCA
Kindly deal as Usual
AG 10/12/25.

RESPONSE OF AUDIT QUERIES

Reference to the audit query 8 ALG/AUD/MMZO/MM/R/L/LQ 1, 2, 3, 4, 5, 6, 7, & 8 dated on. January to June 2025

I wish to write and response and notify your office that, all the query and other observation consumed in the letter have been carefully studies and appropriately respond as follows.

1-LQ1 presented payment voucher:. The payment to the time of six million Ninety thousand Naira (^6,090.000) only which was observe as on un presented payment voucher all where now presented with full documentation and ready for inspection

2- LQ2 un accounted payment voucher :_ payment to the sum of thirteen million seven hundred and fifty thousand Naira (N 13,750.000) and which was observed as un Accounted payment voucher where now measure with full documentation rectified and ready for inspection please.

3- LQ3 FICTITIOUS payment:- payment voucher to the sum of Two million eight Hundred and sixty thousand Naira (N 2,860.000) only which was observe as fictions payment voucher to Ku zuma Biz point for reticulation of

-Noted and filed
as appropriately pls-
DCA
10/12/25

6 LQ6 IRREGULAR PAYMENT VOUCHER :- the payment voucher worth to the sum of Ninety six million seven Hundred and fifty eight thousand seven Hundred and fifty five Naira fourtyfour kobo which was observe as irregular payment voucher that all necessary correction has been made to the payment voucher has been made and ready for inspection

7 LQ7 UN APPROVED PAYMENT VOUCHER :- payment voucher worth to the sum of Twenty four million eight Hundred and thirty thousand (24,830.000) only which was observe as approved know all payment voucher has been approved and ready for inspection.

8 LQ 8 FICTITIOUS PAYMENT VOUCHER:- the payment voucher worth to the sum of six million fifty thousand Naira (6,050.000) only which was observe as factitious payment voucher that all necessary correction have been made and ready for inspection.

I.e I have copied some to the zonal director in charge of Malam Madori zone for Record purpose Please.

Bilyaminu Ahmed Adamu

Hon Chairman

AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote
Ref No:..

09/4/2026

Our Ref: ______ Your Ref: ______ Date: ______

The Auditor General
Local Government Council
Jigawa state

DCA
Pls deal
AG 14/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 10/4/26
RECEIVED

Response to Audit Queries

Following audit queries issued to this Local Government for the period of July November 2025 by our Resident Area Auditor, i wish to write and forward answers in respect of the following queries:

1. ALG/AUD/MMRZO/AUY/LQ9/2025. U-PRESENTED PAYMENT VOUCHERS ₦219,9446,761.69

The Un-presented Payment vouchers observed are now ready and available for Audit posting and further examination.

2. ALG/AUD/MMRZO/AUY/LQ10/2025. UN REMITED TAXES ₦16,797,991.36

The taxes where now paid to their relevant tax authorities and the remaining were posted in to Deposit ledger as liabilities to the local government and all information a now available for audit examination.

3. ALG/AUD/MMRZO/AUY/LQ11/2025. PAYMENTS OF SERVICE NOT RENDERED ₦43,621,137

Payments for services were now rendered your further verification and audit interview.

4. ALG/AUD/MMRZO/AUY/LQ12/2025. PARTLY EXECUTED PROECT ₦1,913,000

Ok, noted. Filed appropriately Please.
DCA
14/04

4. ~~ALG/AUD/MMRZO/AUY/LQ12/2025. PARTLY EXECUTED PROECT ₦1,913,000~~

The project were now fully executed and said items were supplied and ready for Audit inspection

5. ALG/AUD/MMRZO/AUY/LQ13/2025. ITERMS NOT TAKED ON CHERGE OF STORES ₦66,662,750

The materials were supplied to the Local Government and distributed to various communities within the Local Government and store receipt vouchers acknowledging the receipt of the materials was issued by the store keeper have now attached to the vouchers for audit store verification

6. ALG/AUD/MMRZO/AUY/LQ13/2025. IRREGULAR PAYMENTS ₦151,170,036.69

The payment vouchers were all attached with relevant document as prescribed in the query, for your information and ready for audit inspection.

All the effected payment vouchers are ready and available for audit re-examination.

Warmest regards.

Bilyaminu Ahmed Adamu
Hon. Chairman ~~Taura~~ Auyo Local Government

AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote
Ref No:..

Our Ref:______________________ Your Ref:______________________ Date: 09/0/2026

The Auditor General
Local Government Audit
Dutse Jigawa State.

DCA
Pls deal
AG 14/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/4/26
RECEIVED

RESPONSE OF AUDIT QUERRIES

Reference to the Audit queries ALG/AUD/MMZO/AUY/LQ/16, 17,18,19,20 and 21, for the period of December 2025

I wish to write and forward the response and notify your office that all the queries and others observation consumed in the letter have been carefully studies and appropriately respond as follows:

1. UN PRESENTED PAYMENT VOUCHERS. LQ 16 :- Un presented payment vouchers , the payment to the tune Two Hundred and Forty Five Million, Three Hundred and Seventy Eight Thousand Six Hundred and Eight Five Naira (₦245,378,685) Only which observed as Un presented voucher, all where now presented with fully documentation and ready for inspection.
2. UN APPROVE PAYMENT VOUCHERS LQ/17:- Un approve payment vouchers to the tune of Five Million Eight Hundred and Ten Naira (₦5,810,000) Only which was observe un approve payment vouchers all where now approve and ready for inspection.
3. PAYMENT FOR SERVICE NOT RENDRED LQ/19:- The service not rendered payment vouchers to the tune of Thirty One Million Nine Hundred and

Treated and filed
as appropriately please.
DCA
17/04

Thirty Thousand One hundred and Seventeen Naira (₦31,930,117) Only which was observe as service not rendered payment where now services are rendered and ready for your inspection

LQ|18= 4. IRREGULAR PAYMENTS VOUCHERS ;- The irregular payment vouchers to the tune of Eighty Seven Million Two Hundred and seventy One Thousand Nine Hundred and Twenty One Naira Seventeen Kobo (₦87,271,921.17) Only where now rectify all anomalies and for inspection

5. FICTITIOUS PAYMENT VOUCHERS LQ/20:- The fictitious payment vouchers to the tune of Nine Million Five Hundred Thousand Naira (₦9,500,000) Only, where now meeting was conducted at the said venue for your information and re audit

LQ|21 6. FICTITIOUS PAYMENT VOUCHERS LQ/20:- The fictitious payment to the tune of Forty Four Million, Seven Hundred and Forty Thousand Naira (₦4,740,000) ₦4'740'000- Only, where now receipt and SRV etc. are provide and ready for your information and inspection

Best regard

The same is copied to the Area Auditor and Zonal Director Malam Madori zone for your information and record purpose

Bilyaminu Ahmed Adamu
Hon chairman
Auyo Local Government

Bilyaminu Ahmed Adamu