GURI

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

ON THE ACCOUNTS OF
GURI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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REPORT OF THE AUDITOR GENERAL

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Contents

GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote
Ref. No.: GLG/TB/AUD/GEN/VOL.I/28

Date: 27th March, 2025

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 27/3/26
RECEIVED

DSA
Pls deal
A.G 1/4/26

Sir,

SUMBMISSION OF ANNUAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2025

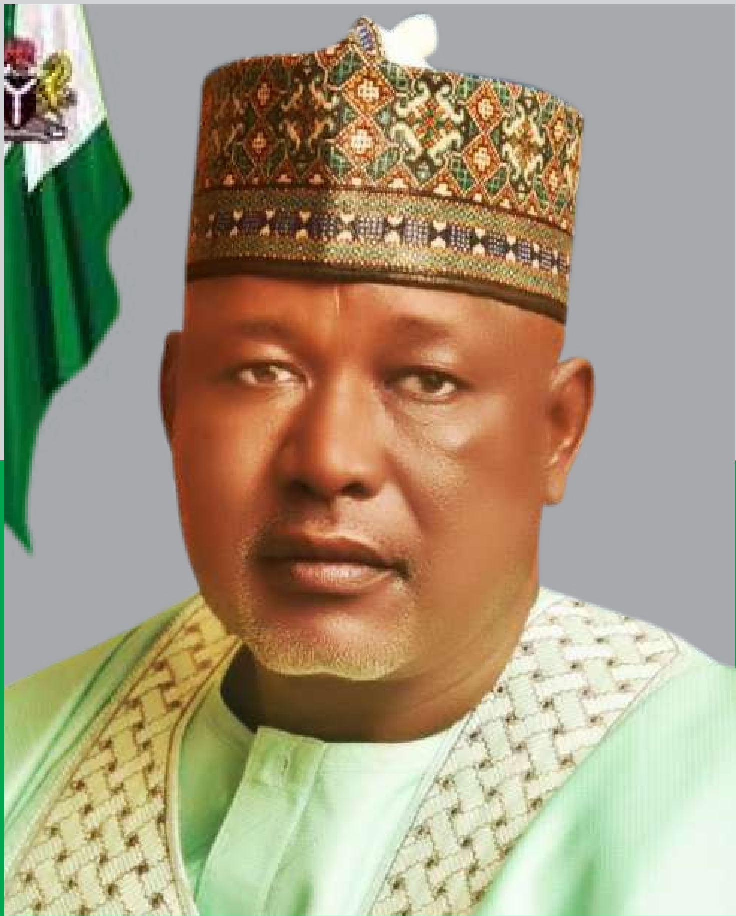
I wish to write and forward the annual account of Guri Local Government council for the year 31st December, 2025.

2. This is for your perusals and further action

3. Best Regards

Abubakar Umar
Hon. Chairman

UNITY, FAITH, PEACE & PROGRESS



HON. ABUBAKAR UMAR GURI
EXECUTIVE CHAIRMAN
GURI LOCAL GOVT.

JIGAWA STATE OF NIGERIA

GURI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

Address: Secretariat Complex, Guri 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 safeguarded.

The Financial Statements reflect the true and fair view of the Financial Position of...GURI...... Local Government as at 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 IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

27/3/26 27/3/26

GARBA MUHAMMAD MUNUR
TREASURER

HON. ABUBAKAR UMAR
EXERCUTIVE CHAIRMAN

10 GUR

GURI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

Ref. No.:

Date:

GURI 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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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.

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.

GURI 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)
1,893,505,257.41	Government Share of FAAC (Statutory Revenue)	1	3,368,510,383.24	4,026,781,972.00	0.00	4,,026,781,972.00	(1,909,279,385.24)
1,996,047,035.29	Government Share of VAT	2	2,559,490,077.99	2,373,261,739.00	0.00	2,373,261,739.00	(186,228,338.99)
0.00	Tax Revenue	3	80,000.00	200,000.00	0.00	200,000.00	120,000.00
37,657,827.79	Non Tax Revenue	4	87,991,989.13	83,210,000.00	0.00	83,210,000.00	(86,291,989.13)
146,680,256.86	Transfer from Other Government Entities	5	207,940,985.12	2,000,000.00	0.00	2,000,000.00	(205,940,985.12)
4,073,890,377.35	**Total Revenue (a)**		**6,224,013,435.48**	6,485,453,711.00	**0.00**	**6,485,453,711.00**	**(2,387,620,698.48)**
	EXPENDITURE						
805,958,303.49	Salaries & Wages	6	895,707,193.88	1,347,282,104.00	0.00	1,347,282,104.00	451,574,910.12
83,964,225.66	Social Benefit	7	193,193,027.19	127,810,560.00	0.00	127,810,560.00	(65,382,467.19)
1,182,721,385.56	Overhead Cost	8	2,636,220,836.76	2,058,533,265.00	869,773,265.00	1,188,760,000.00	(1,248,378,427.76)
0.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
1,003,311,318.77	Grants & Contributions	9	1,267,748,602.10	435,000,000.00	0.00	435,000,000.00	(832,748,602.10)
367,041,436.25	Transfer to other Govt Agencies	10	315,905,759.75	331,543,880.00	30,000,000.00	301,543,880.00	(14,361,879.75)
142,125,726.15	Depreciation		199,982,799.13		0.00		(199,982,799.13)
3,585,122,395.88	**Total Expenditure (b)**		**5,508,758,218.81**	4,300,169,809.00	**899,773,265.00**	**3,400,396,544.00**	**(2,108,361,674.81)**
488,767,981.47	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**715,255,216.67**	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	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	**Total Non Operating Revenue/(Expenses) (d)**		0.00	0.00	0.00	0.00	0.00
488,767,981.47	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**715,255,216.67**	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
488,767,981.47	**Net Surplus/ (Deficits) for the period g=(e-f)**		**715,255,216.67**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

GARBA MUHAMMD MUNUR
Treasurer
Guri Local Government, Jigawa State

GURI 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**	55,848,505.24	0.00	1,785,641.41	0.00
Receivables	**15**	50,058,328.70	0.00	50,058,328.70	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	**105,906,833.94**	0.00	**51,843,970.11**
Non Current Assets		0.00	0.00	0.00	0.00
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**	4,248,911,712.84	0.00	3,587,719,360.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**4,248,911,712.84**	0.00	3,587,719,360.00
		0.00	0.00	0.00	0.00
Total Assets C = A + B		**0.00**	**4,354,818,546.78**	0.00	**3,639,563,330.11**
LIABILITIES:-		0.00	0.00	0.00	0.00
Current Liabilities		0.00	0.00	0.00	0.00
Deposits	**17**	32,232,984.49	0.00	32,232,984.49	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	**32,232,984.49**	0.00	32,232,984.49
Non-Current Liabilities		0.00	0.00	0.00	0.00
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**	0.00	0.00	0.00	0.00
Total Non Current Liabilities E		0.00	**0.00**	0.00	**0.00**
Total Liabilities F = D + E		0.00	**32,232,984.49**	0.00	**32,232,984.49**
Net Assets: G = C - F		**0.00**	**4,322,585,562.29**	0.00	**3,607,330,345.62**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	3,064,364,626.27	0.00	3,064,364,626.27	0.00
Accumulated Surplus/(Deficits)	**20**	1,258,220,936.02	0.00	542,965,719.35	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**4,322,585,562.29**	0.00	**3,607,330,345.62**

The accompanying notes form part of these statements

GARBA MUHAMMD MUNUR
Treasurer
Guri Local Government, Jigawa State

GURI 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	3,368,510,383.24	0.00	1,893,505,257.41	0.00
Government Share of VAT	2	2,559,490,077.99	0.00	1,996,047,035.29	0.00
Taxes Revenue	3	80,000.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	87,991,989.13	0.00	37,657,827.79	0.00
Transfer from Other Government Entities	5	207,940,985.12	0.00	146,680,256.86	0.00
Total Inflow from operating Activities (A)		**0.00**	**6,224,013,435.48**	**0.00**	**4,073,890,377.35**
Outflows					
Salaries & Wages	6	895,707,193.88	0.00	805,958,303.49	0.00
Social Benefits	7	193,193,027.19	0.00	83,964,225.66	0.00
Overhead Cost	8	2,636,220,836.76	0.00	1,182,721,385.56	0.00
Grants & Contributions	9	1,267,748,602.10	0.00	1,003,311,318.77	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	315,905,759.75	0.00	367,041,436.25	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**0.00**	**5,308,775,419.68**	**0.00**	**3,442,996,669.73**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**915,238,015.80**	**0.00**	**630,893,707.62**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(861,175,151.97)	0.00	(643,306,086.09)	0.00
Net Cash Flow from Investing Activities		0.00	**(861,175,151.97)**	0.00	(643,306,086.09)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00		0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	(15,793.00)	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	(15,793.00)
Net Cash Flow From All Activities		0.00	54,062,863.83	0.00	(12,428,171.47)
Cash & Its Equivalent as at 1st January, 2024		0.00	1,785,641.41	0.00	14,213,812.88
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**55,848,505.24**	**0.00**	**1,785,641.41**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		715,255,216.67	0.00	488,767,981.47	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		199,982,799.13	0.00	142,125,726.15	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
			915,238,015.80		630,893,707.62
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	(15,793.00)	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	(15,793.00)
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(861,175,151.97)	0.00	(643,306,086.09)	0.00
Total Items Classified as Investing Activities			**(861,175,151.97)**		(643,306,086.09)
		0.00		0.00	
Net Cash Flow From All (Operating) Activities		**0.00**	54,062,863.83	0.00	(12,428,171.47)
Cash & it's Equivalent as at 1 January,2024		0.00	1,785,641.41	0.00	14,213,812.88
Cash & it's Equivalent as at 31 December,2025		**0.00**	**55,848,505.24**	0.00	1,785,641.41

The accompanying notes form part of these statements

GARBA MUHAMMD MUNUR
Treasurer
Guri Local Government, Jigawa State

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NE T ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**CAPITAL GRANT**	**RESERVE**	**ACCUMULATED SURPLUS/DEFICIT**	**TOTAL**
Opening Balance (1/1/2025)	0.00	3,064,364,626.27	542,965,719.35	3,607,330,345.62
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	**715,255,216.67**	715,255,216.67
Closing Balance	**0.00**	**3,064,364,626.27**	**1,258,220,936.02**	**4,322,585,562.29**

The accompanying notes form part of these statements

GARBA MUHAMMD MUNUR
Treasurer
Guri Local Government, Jigawa State

GURI 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 (₦)
1	STATUTORY ALLOCATION	2,385,731,614.23	1,459,230,998.00	(926,500,616.23)	0.00
	SHARE OF EXCHANGE	179,851,808.98	610,000.00	(179,241,808.98)	0.00
	SHARE OF NON OIL REVENUE	5,370,686.98	300,000.00	(5,070,686.98)	0.00
	PARIS CLUB	21,037,446.51		(21,037,446.51)	0.00
	E-MONEY	130,904,224.36	250,550,974.00	119,646,749.64	0.00
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	0.00
	ADD INFLOW	608,577,565.18	0.00	(608,577,565.18)	0.00
	TOTAL	**3,368,510,383.24**	**1,710,691,972.00**	**(1,657,818,411.24)**	0.00

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	PARIS CLUB	E-MONEY	ADD. INFLOW	ECOLOGICAL	TOTAL
JANUARY	69,635,826.47	78,107,479.89	0.00	0.00	10,070,928.98	185,185,185.19	0.00	342,999,420.53
FEBRUARY	142,690,236.94	40,729,097.85	0.00	0.00	6,612,379.41	129,198,968.41	0.00	319,230,682.61
MARCH	152,096,379.40	0.00	5,370,686.98	0.00	11,194,355.80	179,206,331.48	0.00	347,867,753.66
APRIL	175,443,487.13	5,565,444.87	0.00	0.00	7,997,859.24	114,987,080.10	0.00	303,993,871.34
MAY	179,107,226.96	15,970,853.68	0.00	21,037,446.51	12,449,757.64	0.00	0.00	228,565,284.79
JUNE	163,414,484.80	15,189,846.67	0.00	0.00	8,856,387.12	0.00	37,037,037.00	224,497,755.59
JULY	197,024,929.75	7,951,167.83	0.00	0.00	7,338,049.27	0.00	0.00	212,314,146.85
AUGUST	254,892,141.40	8,116,096.21	0.00	0.00	12,016,396.61	0.00	0.00	275,024,634.22
SEPTEMBER	262,136,738.60	8,221,821.98	0.00	0.00	10,285,057.74	0.00	0.00	280,643,618.32
OCTOBER	241,548,410.35	0.00	0.00	0.00	16,315,000.90	0.00	0.00	257,863,411.25
NOVEMBER	270,204,967.13	0.00	0.00	0.00	15,182,170.38	0.00	0.00	285,387,137.51
DECEMBER	277,536,785.30	0.00	0.00	0.00	12,585,881.27	0.00	0.00	290,122,666.57
TOTAL	**2,385,731,614.23**	**179,851,808.98**	**5,370,686.98**	**21,037,446.51**	**130,904,224.36**	**608,577,565.18**	**37,037,037.00**	**3,368,510,383.24**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,559,490,077.99	2,373,261,739.00	(186,228,338.99)	0.00

NOTE	DETAILS OF GOVT . SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	MONTH	₦	₦	₦	₦	₦	₦
	JANUARY	198,423,860.47	0.00	198,423,860.47	148,472,639.81	0.00	148,472,639.81
	FEBRUARY	236,305,552.92	0.00	236,305,552.92	127,204,067.82	0.00	127,204,067.82
	MARCH	201,942,507.64	0.00	201,942,507.64	136,737,692.01	0.00	136,737,692.01
	APRIL	197,946,902.17	0.00	197,946,902.17	166,817,115.38	0.00	166,817,115.38
	MAY	195,168,137.16	0.00	195,168,137.16	153,303,454.24	0.00	153,303,454.24
	JUNE	224,920,009.06	0.00	224,920,009.06	152,565,814.55	0.00	152,565,814.55
	JULY	214,046,600.85	0.00	214,046,600.85	166,791,243.62	0.00	166,791,243.62
	AUGUST	212,615,447.83	0.00	212,615,447.83	189,779,014.73	0.00	189,779,014.73
	SEPTEMBER	226,817,831.49	0.00	226,817,831.49	171,731,635.56	0.00	171,731,635.56
	OCTOBER	273,031,820.34	0.00	241,548,410.35	177,215,241.13	0.00	177,215,241.13
	NOVEMBER	219,473,840.82	0.00	219,473,840.82	209,988,677.76	0.00	209,988,677.76
	DECEMBER	158,797,567.24	0.00	158,797,567.24	195,440,438.68	0.00	195,440,438.68
	TOTAL	**2,559,490,077.99**	0.00	**2,528,006,668.00**	**1,996,047,035.29**	0.00	**1,996,047,035.29**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	80,000.00	200,000.00	0.00	0.00
	TOTAL	**80,000.00**	200,000.00	0.00	0.00
4	**NON TAX REVENUE**	**2025**			**2024**
		ACTUAL	**BUDGET**	**VARIANCE**	**ACTUAL**
	Non tax Revenue				
	LICENCES	13,799,400.00	19,340,000.00	5,540,600.00	11,488,260.00
	FEES	29,275,173.46	44,260,000.00	14,984,826.54	22,049,367.71
	SALES	391,300.00	1,000,000.00	608,700.00	630,000.00
	EARNINGS	29,526,115.67	13,910,000.00	(15,616,115.67)	3,027,800.00
	RENT ON GOVT BUILDING	15,000,000.00	900,000.00	(14,100,000.00)	0.00
	REPAYMENTS	0.00	1,700,000.00	0.00	0.00
	INTEREST EARNED	0.00	100,000.00	0.00	0.00
	REIMBURSEMENT	0.00	2,000,000.00	0.00	0.00
	TOTAL	**87,991,989.13**	**83,210,000.00**	**(8,581,989.13)**	**37,195,427.71**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES	0.00	**19,300,000.00**	0.00	0.00
	Boat and Canoe	0.00	200,000.00	0.00	0.00
	Bake/bakery House license	57,000.00	300,000.00	243,000.00	0.00
	Cattle Dealer License	291,000.00	300,000.00	0.00	0.00
	Cinematography/photo	0.00	400,000.00	0.00	0.00
	motor vehicle	0.00	300,000.00	0.00	0.00
	communication equipment	0.00	200,000.00	0.00	0.00
	minor industrial	0.00	60,000.00	0.00	0.00
	welding machine	0.00	100,000.00	0.00	0.00
	auto spare parts	0.00	10,000.00	0.00	0.00
	sewing /tailoring services	0.00	150,000.00	0.00	0.00
	barbing saloon/boutique	0.00	150,000.00	0.00	0.00
	Dane Gun licenses	0.00	100,000.00	0.00	0.00
	Hawkers permits	0.00	20,000.00	0.00	0.00
	Dried Fish & Meat licenses	2,865,900.00	900,000.00	(1,965,900.00)	1,144,500.00
	produce buying licenses/Corn Grinding	5,134,500.00	6,000,000.00	865,500.00	557,780.00
	Tractor Hiring services	5,140,000.00	10,000,000.00	4,860,000.00	6,254,130.00
	Welding Machine License	151,000.00	100,000.00	(51,000.00)	0.00
	Patrol License Famed	70,000.00	0.00	0.00	0.00
	Minor Industry Licenses Fees	30,000.00	60,000.00	30,000.00	0.00
	Building Material / Block Making Licenses	60,000.00	150,000.00	90,000.00	50,000.00
	TOTAL	**13,799,400.00**	**19,300,000.00**	**4,071,600.00**	**8,006,410.00**

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
			44,260,000.00		
	Tender Fees	26,870,173.46	30,000,000.00	3,129,826.54	18,053,326.29
	Birth / Death Registration	830,000.00	3,000,000.00	2,170,000.00	557,000.00
	laboratory fees	0.00	200,000.00	0.00	0.00
	building plan approval	0.00	200,000.00	0.00	0.00
	tittle/plot transfer fees	0.00	20,000.00	0.00	0.00
	hospital services	0.00	200,000.00	0.00	0.00
	survey/planning/building	0.00	20,000.00	0.00	0.00
	Business / Petty Trade Operating Fees	85,000.00	100,000.00	15,000.00	389,300.00
	Agriculture/Vet nary Services Fees	50,000.00	100,000.00	0.00	0.00
	Sand dredging license	895,000.00	500,000.00	(395,000.00)	214,000.00
	Timber and Forest Fees	280,000.00	500,000.00	220,000.00	0.00
	workshop fees	0.00	200,000.00	0.00	0.00
	Customary Right of Occupancy fees	45,000.00	200,000.00	155,000.00	0.00
	Rice mills /cassava grinding license	180,000.00	700,000.00	520,000.00	80,850.00
	Automatic/ Car wash	30,000.00	20,000.00	0.00	0.00
	Abattoir / Slaughter House	10,000.00	100,000.00	0.00	0.00
	contractor registration fees	0.00	8,000,000.00	0.00	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg. fees	0.00	200,000.00	200,000.00	2,738,296.62
	TOTAL	**29,275,173.46**	**44,260,000.00**	**6,014,826.54**	**22,032,772.91**
	FINES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fines	**0.00**	0.00	0.00	0.00
	TOTAL	**0.00**	0.00	0.00	0.00
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Sales of Stores /Scraps/ Unserviceable Items	391,300.00	1,000,000.00	608,700.00	630,000.00
	TOTAL	**391,300.00**	**1,000,000.00**	**608,700.00**	**630,000.00**
NOTE	**EARNINGS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
			13,910,000.00		
	Earning from Market	11,710,500.00	2,500,000.00	(9,210,500.00)	1,222,300.00
	Earning from Mass Transit	12,575,100.00	6,000,000.00	0.00	0.00
	Earning from Motor Park	1,132,000.00	2,000,000.00	868,000.00	1,402,500.00
	Earning from Comm., Activities, shop & shopping centre	804,650.00	1,200,000.00	395,350.00	378,000.00
	Divided on investment	0.00	1,000,000.00	0.00	0.00
	Gate fees	0.00	10,000.00	0.00	0.00
	Earning from Cattle Market	3,303,865.67	1,200,000.00	0.00	25,000.00
	TOTAL	**29,526,115.67**	**13,910,000.00**	**(7,947,150.00)**	**3,027,800.00**

	RENT ON GOVT BUILNG	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
			900,000.00	0.00	0.00
	Rent on government Building	10,000,000.00	300,000.00	0.00	0.00
	Rent on government Quarters		200,000.00	0.00	0.00
	Rent on Government properties	5,000,000.00	400,000.00	0.00	0.00
	TOTAL	**15,000,000.00**	**900,000.00**	0.00	0.00
	REPAYMENTS	0.00	**1,700,000.00**	0.00	0.00
	Refund Sundries	0.00	200,000.00	0.00	0.00
	Refund of overpayment	0.00	1,000,000.00	0.00	0.00
	unclaimed deposits	0.00	500,000.00	0.00	0.00
	TOTAL	0.00	**1,700,000.00**	0.00	0.00
	INTEREST EARNED	0.00	**100,000.00**	0.00	0.00
	Motor vehicle	0.00	100,000.00	0.00	0.00
	TOTAL	0.00	**100,000.00**	0.00	0.00
		0.00			
	REIMBURSEMENT	0.00	**2,000,000.00**	0.00	0.00
	Grand and Reimbursement from state	0.00	2,000,000.00	0.00	0.00
	TOTAL	0.00	**2,000,000.00**	0.00	0.00
	GRAND TOTAL	**0.00**	**83,170,000.00**	0.00	0.00

5	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Augmentation	85,500,000.00	0.00	(85,500,000.00)	0.00
	STATE I.G.R.	1,975,506.60	0.00	(1,975,506.60)	0.00
	40% PHC STAFF	120,465,478.52	2,000,000.00	(118,465,478.52)	1,975,506.60
	Total Transfer From Other Gov t. Entities	**207,940,985.12**	**2,000,000.00**	**(205,940,985.12)**	**0.00**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	164,625.55	**0.00**	0.00
2	FEBRUARY	0.00	164,625.55	0.00	21,906,250.00
3	MARCH	0.00	164,625.55	11,993,858.85	1,000,000.00
4	APRIL	500,000.00	164,625.55	12,045,325.08	758,415.07
5	MAY	3,000,000.00	164,625.55	12,008,458.72	32,400,000.00
6	JUNE	10,000,000.00	164,625.55	12,067,516.26	0.00
7	JULY	52,000,000.00	164,625.55	12,071,822.57	3,696,022.10
8	AUGUST	0.00	164,625.55	12,051,462.93	12,514,063.09
9	SEPTEMBER	0.00	164,625.55	12,083,037.06	25,000,000.00
10	OCTOBER	0.00	164,625.55	12,077,734.73	20,000,000.00
11	NOVEMBER	**0.00**	164,625.55	12,015,434.43	6,500,000.00
12	DECEMBER	20,000,000.00	164,625.55	12,050,827.89	12,000,000.00
	TOTAL	**85,500,000.00**	**1,975,506.60**	**120,465,478.52**	**135,774,750.26**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	8,817,384.60	48,776,408.00	39,959,023.40	15,154,213.20
	Legislative Council	18,901,910.44	32,399,975.00	13,498,064.56	9,378,927.60
	Administrative and General services	48,671,585.42	39,954,404.00	(8,717,181.42)	30,104,835.19
	SUB-TOTAL	**76,390,880.46**	**121,130,787.00**	**44,739,906.54**	**54,637,975.99**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	16,493,383.69	9,739,400.00	(6,753,983.69)	11,657,836.63
	Forestry Section	8,433,833.53	8,255,712.00	(178,121.53)	6,473,608.20
	Livestock Section (Veterinary)	44,010,066.97	28,560,349.00	(15,449,717.97)	27,547,476.00
	Treasury Account Section	27,745,093.76	80,872,542.00	53,127,448.24	20,456,727.87
	Internal Audit	4,208,738.31	3,190,392.00	(1,018,346.31)	2,451,066.36
	Planning, Research & Statistics Department	45,008,684.74	22,640,008.00	(22,368,676.74)	22,713,734.24
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	8,191,759.14	5,538,832.00	(2,652,927.14)	5,434,675.13
	Road & Communication Section	6,571,817.88	3,993,564.00	(2,578,253.88)	3,865,761.53
	Mechanical Section	13,452,769.23	8,514,528.00	(4,938,241.23)	7,622,504.47
	Electrical Section	2,484,289.97	3,051,278.00	566,988.03	2,874,740.91
	Land & Survey Section	7,788,136.13	4,431,412.00	(3,356,724.13)	4,401,747.05
	Building Section	1,978,272.67	1,617,219.00	(361,053.67)	1,239,610.04
	SUB-TOTAL	**186,366,846.02**	**180,405,236.00**	**(5,961,610.02)**	**116,739,488.43**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	27,750,093.76	92,112,335.00	64,362,241.24	30,241,215.35
	Education (Teaching Staff)	287,861,024.49	657,241,502.00	369,380,477.51	413,638,145.18
	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)	46,005,378.99	33,893,534.00	(12,111,844.99)	35,123,249.80
	Curative	210,717,905.17	229,755,370.00	19,037,464.83	123,922,816.35
	Rural Water Supply	5,268,283.99	5,211,584.00	(56,699.99)	3,192,480.72
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	22,972,303.18	14,999,348.00	(7,972,955.18)	14,322,435.52
	Information, Youth, Sport & Culture	7,361,233.68	4,756,548.00	(2,604,685.68)	4,165,498.52
	Social Welfare Section	20,792,662.10	6,340,392.00	(14,452,270.10)	7,250,855.19
	Trade Section and Cooperatives	4,220,582.04	1,435,468.00	(2,785,114.04)	2,724,142.44
	SUB-TOTAL	**632,949,467.40**	**1,045,746,081.00**	**412,796,613.60**	**634,580,839.07**
	GRAND TOTAL	**895,707,193.88**	**1,347,282,104.00**	**451,574,910.12**	**805,958,303.49**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	32,704,531.86	50,000,000.00	17,295,468.14	45,432,999.51
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	53,475,558.63	70,000,000.00	16,524,441.37	31,927,306.59
	CONTRIBUTION TO PENSION FOR PHC STAFF	18,124,047.82	7,810,560.00	(10,313,487.82)	7,974,791.46
	17% CPS (OUTSTANDING)	88,888,888.88	0.00	0.00	0.00
	TOTAL	**193,193,027.19**	**127,810,560.00**	**23,506,421.69**	**85,335,097.56**

NOTE	OVERHEAD	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	95,165,484.75	38,000,000.00	(57,165,484.75)	0.00
	Legislative Council	42,500,000.00	44,800,000.00	2,300,000.00	0.00
	Administrative and General services	529,779,223.78	237,700,000.00	(292,079,223.78)	0.00
	SUB-TOTAL	**667,444,708.53**	**320,500,000.00**	**(346,944,708.53)**	0.00
	ECONOMIC SECTOR				0.00
	Agriculture Section	23,049,307.00	5,000,000.00	(18,049,307.00)	0.00
	Forestry Section	6,889,000.00	2,500,000.00	(4,389,000.00)	0.00
	Livestock Section (Veterinary)	4,176,833.00	3,700,000.00	(476,833.00)	0.00
	Treasury Account Section	19,840,000.00	405,600,000.00	385,760,000.00	0.00
	Internal Audit		400,000.00	400,000.00	0.00
	Planning, Research & Statistics Department	34,291,200.00	14,000,000.00	(20,291,200.00)	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	1,500,000.00	1,500,000.00	0.00
	Treasury Revenue Section	371,945.75	7,700,000.00	7,328,054.25	0.00
	Road & Communication Section	44,316,964.71	5,000,000.00	(39,316,964.71)	0.00
	Mechanical Section	192,633,815.54	56,000,000.00	(136,633,815.54)	0.00
	Electrical Section	138,921,072.70	193,843,880.00	54,922,807.30	0.00
	Land & Survey Section	581,190.02	800,000.00	218,809.98	0.00
	Building Section	95,254,231.31	18,500,000.00	(76,754,231.31)	0.00
	SUB-TOTAL	**560,325,560.03**	**714,543,880.00**	**154,218,319.97**	0.00
	SOCIAL SECTOR			0.00	0.00
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	18,505,000.00	22,000,000.00	3,495,000.00	0.00
	Education (Teaching Staff)	23,145,050.96	49,000,000.00	25,854,949.04	0.00
	Adult Education	0.00	8,000,000.00	8,000,000.00	0.00
	Other Education	0.00	10,000,000.00	10,000,000.00	0.00
	Preventive (Water, Sanitation and Hygiene)	50,226,240.00	5,250,000.00	(44,976,240.00)	0.00
	Curative	92,835,150.00	122,000,000.00	29,164,850.00	0.00
	Rural Water Supply	88,287,472.00	111,800,000.00	23,512,528.00	0.00
	Traditional Officer (District Head Office)	0.00	150,000,000.00	150,000,000.00	0.00
	Community Development Section	336,020,752.30	61,750,000.00	(274,270,752.30)	0.00
	Information, Youth, Sport & Culture	14,111,500.00	5,080,000.00	(9,031,500.00)	0.00
	Social Welfare Section	25,458,200.00	44,000,000.00	18,541,800.00	0.00
	Trade Section and Cooperatives	1,610,000.00	5,500,000.00	3,890,000.00	0.00
	SUB-TOTAL	**650,199,365.26**	**594,380,000.00**	**(55,819,365.26)**	0.00
	TOTAL	**1,877,969,633.82**	**1,629,423,880.00**	**(248,545,753.82)**	0.00
	OVERHEAD FROM CAPITAL	**758,251,202.94**	**743,995,783.00**	**(14,255,419.94)**	0.00
	GRAND TOTAL	**2,636,220,836.76**	**1,188,760,000.00**	**(1,447,460,836.76)**	0.00
8	**OVERHEAD COST**				
8.2	**BREAK DOWN OF OTHER OVERHEAD FROM CAPITAL RECIEPTS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.2	**ADMINISTRATIVE SECTOR**				
	Completion of Wall Fencing Tailing & Installation of Solar Powered At Dole Juma'at Mosque	8,064,733.10	20,000,000.00	11,935,266.90	0.00
	Settlement of Outstanding Liabilities	1,431,000.00	10,000,000.00	8,569,000.00	0.00
	Well Fencing Musari Friday Mosque and Inter Lock	2,085,568.02	12,341,199.00	10,255,630.98	0.00
	Wall Fencing, Carpeting and Instillation of Solar Powered at Dole Juma'at Mosque	8,064,733.10	20,000,000.00	11,935,266.90	0.00
	Reconnection of HT line from Bodala to Guri	3,568,000.00	0.00	(3,568,000.00)	0.00

NOTE	OVERHEAD	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Wall Fencing and Eid Prayer Ground JIBWAS Compensation Jamaatar Nassaril Islam at Guri	20,730,925.88	30,000,000.00	9,269,074.12	0.00
	Social Protection	5,850,000.00	10,000,000.00	4,150,000.00	0.00
	Empowerment to Disable Person	15,450,000.00	20,000,000.00	4,550,000.00	0.00
	Empowerment Women/Youth	33,610,000.00	40,000,000.00	6,390,000.00	0.00
	Contribution For the Training of Political Holder Official	10,375,000.00	50,000,000.00	39,625,000.00	0.00
	SUB TOTAL	**109,229,960.10**	**212,341,199.00**	**103,111,238.90**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Grinding Machine /Sewing	8,800,000.00	5,000,000.00	(3,800,000.00)	0.00
	General Renovation of LG Guest House at Dutse	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Renovation and Installation of Solar Power at JIBWAS Mosque Guri	27,343,167.20	20,000,000.00	(7,343,167.20)	0.00
	Purchase of Polymats for Distr. Acres	15,333,964.37	10,000,000.00	(5,333,964.37)	0.00
	Purchase of fertilizer/Transportation	19,540,000.00	20,000,000.00	460,000.00	0.00
	Purchase of Grains	46,301,000.00	30,500,000.00	(15,801,000.00)	0.00
	Purchase of 50 n0 Water Pump for youth Empowerment	24,667,500.00	20,000,000.00	(4,667,500.00)	0.00
	Clearance of typer grass along river ways	24,508,976.00	15,000,000.00	(9,508,976.00)	0.00
	purchase of Agro Chemical	12,260,000.00	3,000,000.00	(9,260,000.00)	0.00
	purchase of vet nary Drugs	16,275,000.00	10,000,000.00	(6,275,000.00)	0.00
	Widow emp. Prog. (Goat Breeding)	2,500,000.00	5,000,000.00	2,500,000.00	0.00
	Annual Livestock Vaccination	12,766,000.00	15,000,000.00	2,234,000.00	0.00
	Wall Fencing and Eid Prayer Ground JIBWAS Compensation Jamaatar Nassaril Islam at Guri	20,730,925.88	30,000,000.00	9,269,074.12	0.00
	Purchase of Fishing Equipment for Youth Empowerment	5,045,000.00	10,500,000.00	5,455,000.00	0.00
	Excavation of Water Channel for irrigation System from Arin to Garbagal	7,050,000.00	15,000,000.00	7,950,000.00	0.00
	Purchase of Canoe and Boat Machines for Youth Empowerment	5,945,000.00	6,000,000.00	55,000.00	0.00
	Demarcation of Grazing Reserves and Cattle routes	4,000,000.00	10,000,000.00	6,000,000.00	0.00
	Roadside Tree Planting	3,020,000.00	5,000,000.00	1,980,000.00	0.00
	Establishment of Nursery	1,750,000.00	3,000,000.00	1,250,000.00	0.00
	Purchase of Solar Batteries, Panels and Other Accessories for Primary Health Center and Juma'at Mosques across 10 Political Wards	4,956,746.00	20,000,000.00	15,043,254.00	0.00
	Electrification Project at Mudamuwa and Garagal	2,677,000.00	10,000,000.00	7,323,000.00	0.00
	Completion of Dole, Tukuikui, Gagiya, Izala Mosque Lafiya, ZubaBarkwano, and Alonjo Mosque Phase II	1,230,600.00	5,000,000.00	3,769,400.00	0.00
	Construction of 5 Daily Prayer Mosque at Galdimari, Kujuru, GarmaguwanYamma, Margadu, Madamuwa, ZubaBarkuno&GuriTsangayarYamma (On Going)	4,802,422.89	5,000,000.00	197,577.11	0.00

NOTE	OVERHEAD	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Construction of Friday Mosque at Majanguwa, Dagana, Zugo, &Margadu	30,976,328.09	15,000,000.00	(15,976,328.09)	0.00
	Construction of Friday Mosque at Musari (On Going)	11,201,796.02	5,000,000.00	(6,201,796.02)	0.00
	Construction of 15 No Daily Prayer Mosque Across the LG (On Going)	50,000,000.00	11,004,584.00	(38,995,416.00)	0.00
	Control of Erosion at Guri GL Area	37,037,037.00	30,000,000.00	(7,037,037.00)	0.00
	Purchase of Hand Pumps Materials	45,165,618.00	50,000,000.00	4,834,382.00	0.00
	Construction of Friday Mosque at Kasaga, Gaduwa, Arin, Kajimarin, damagi and sabongida	1,215,960.00	10,000,000.00	8,784,040.00	0.00
	Extension & Reticulation of Water Pipeline at GuriNayiNawaQrts.	8,584,000.00	2,700,000.00	(5,884,000.00)	0.00
	SUB TOTAL	**465,684,041.45**	**416,704,584.00**	**(48,979,457.45)**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Contribution to Community Development Project	18,814,216.00	800,000.00	(18,014,216.00)	0.00
	relocation and Replacement of HT power Line from Bodala to Guri (On Going)	33,509,782.80	2,000,000.00	(31,509,782.80)	0.00
	River Embankment at Guri and Kadira	7,920,000.00	5,000,000.00	(2,920,000.00)	0.00
	Embankment at GarmaguwanGabas, GamaguwanYamma, Alanjo and Madamuwa	10,847,000.00	5,000,000.00	(5,847,000.00)	0.00
	Earth Filling/Drainage at Guri market and Kadira markets	14,449,882.67	5,000,000.00	(9,449,882.67)	0.00
	Earth Filling and Construction of 10 No. of Culvert along Kasaga to Margadu Road (8km)	27,677,954.25	4,000,000.00	(23,677,954.25)	0.00
	Earth filling from Transformer - court at Guri Town	10,637,750.00	2,000,000.00	(8,637,750.00)	0.00
	Student Care Program	33,725,615.67	67,000,000.00	33,274,384.33	0.00
	Purchase of Sport Equipment	12,975,000.00	20,000,000.00	7,025,000.00	0.00
	Special Protection Programme	10,710,000.00	0.00	(10,710,000.00)	0.00
	Provision of Water Supply at BHC Adiyani and Musari	2,070,000.00	4,150,000.00	2,080,000.00	0.00
	SUB TOTAL	**183,337,201.39**	**114,950,000.00**	**(68,387,201.39)**	0.00
	TOTAL	**758,251,202.94**	**743,995,783.00**	**39,876,361.51**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	45,683,148.82	27,500,000.00	(18,183,148.82)	41,400,813.23
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	45,683,148.82	27,500,000.00	(18,183,148.82)	41,400,813.23
	2% Sule Lamido University Kafin Hausa	108,061,495.20	30,000,000.00	(78,061,495.20)	68,014,934.84
	Contribution to State & LG Joint Projects & Programmes	498,000,000.00	200,000,000.00	(298,000,000.00)	437,541,039.00
	STABLIZATION	310,790,961.37	0.00	0.00	173,179,666.36
	5% EMIRATE	259,529,847.89	150,000,000.00	(109,529,847.89)	241,774,052.11
	TOTAL	**1,267,748,602.10**	**435,000,000.00**	**(521,957,640.73)**	**1,003,311,318.77**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	19,999,300.00	172,543,880.00	**152,544,580.00**	216,772,400.00
	Ministry for Water Resources (Water Facilities)	49,308,286.00	90,000,000.00	**40,691,714.00**	130,290,349.61
	Directorate of Special Services (Vigilante, Hisbah & Disable)	19,176,670.90	39,000,000.00	**19,823,329.10**	19,348,666.64
	Directorate of Salary and Pension Administration	31,258,032.48	0.00	**(31,258,032.48)**	0.00
	SECURITY GUARD	26,584,000.00	0.00	**0.00**	630,000.00
	JICHMA	18,500,000.00	0.00	**0.00**	0.00
	SEMA (RAMADAN FEEDING)	93,979,470.37	0.00	**(93,979,470.37)**	0.00
	Ministry of Information	600,000.00	0.00	**0.00**	0.00
	MASAKI	7,000,000.00	0.00	**0.00**	0.00
	Ministry (Irrigation)	49,500,000.00	0.00	**0.00**	0.00
	TOTAL	**315,905,759.75**	**301,543,880.00**	**(14,361,879.75)**	**367,041,416.25**

NOTE	CONSTRUCTION AND PUCHASE OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	Construction of Ultra Modern Abattoir and Renovation of Store At Guri	22,239,849.82	78,695,156.00	56,455,306.18	0.00
	furniture	2,695,400.00	0.00	0.00	0.00
	off EQUP	4,738,899.40	0.00	0.00	0.00
	Construction of Skill Accusation Center at Guri	2,600,000.00	0.00	0.00	0.00
	Construction of Midwives Arts at Adjani, Musari, Adwa, Galdimari, Gaduwa, Abunabo, Zugo and Margadu (On Going)	50,000,000.00	50,000,000.00	0.00	0.00
	Construction of LEA Office and Toilet	2,897,000.00	30,000,000.00	27,103,000.00	0.00
	Wall Fencing of NYSC Lodge at Guri	19,662,368.21	5,000,000.00	(14,662,368.21)	0.00
	Construction of Drainage from Bakin Kasuwa to Gen. Hospital	3,200,000.00	7,000,000.00	3,800,000.00	0.00
	Construction of Culvert with Earth Filling at una village	4,680,000.00	20,000,000.00	15,320,000.00	0.00
	Construction of Culvert along Dawa, Dorawaji Guri, Kasaga,margadu and majanguwa (On Going)	4,900,000.00	4,000,000.00	(900,000.00)	0.00
	Construction of 2 no. Single Cell Ring Culvert along AjibukarKasaga Road	4,807,960.00	2,500,000.00	(2,307,960.00)	0.00
	construction of double span culvert along adiyani to wachakal (on going)	2,500,000.00	3,000,000.00	500,000.00	0.00
	construction of 5 no culvert and earth filling along Guri Zoriyo Road (On going)	400,566.00	4,000,000.00	3,599,434.00	0.00
	Construction of Drainage at Garbagal (On going)	9,252,351.55	3,000,000.00	(6,252,351.55)	0.00
	Construction of Drainage from west to east in Guri market	8,414,079.00	15,000,000.00	6,585,921.00	0.00
	construction of Feeder Road Abir to Gagiya	5,431,300.00	15,000,000.00	9,568,700.00	0.00
	construction of drainage to yalaringano to ung m. musa to tsangayartsakiya	2,150,570.00	20,000,000.00	17,849,430.00	0.00
	Purchase Of 2no Utility Vehicles		15,000,000.00	15,000,000.00	0.00
	Purchase Of 10no Motorcycle	28,750,820.00	8,000,000.00	(20,750,820.00)	0.00
	Purchase of 2no Tractor	30,853,423.00	30,000,000.00	(853,423.00)	0.00
	Official Motor Vehicles	156,187,500.00	150,000,000.00	(6,187,500.00)	0.00
	SUB TOTAL	**366,362,086.98**	**460,195,156.00**	**103,867,368.42**	0.00

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Construction of 9 No Market Stall at Guri, Kadira and Wareri	25,510,334.39	15,000,000.00	(10,510,334.39)	0.00
	Construction of 9 No. Market Stalls/shops at Arin, Guri, Kadira and Wareri	25,510,334.39	15,000,000.00	(10,510,334.39)	0.00
	Re - Location of Gwari Market and Construction of Market Stalls with 10 No. Shops	230,082,784.75	230,571,420.00	488,635.25	0.00
	Construction of Solar Water Scheme at GuriUnguwar Kudu and KadiraUnguwar Kudu, GGSS guri and belayolanfulani	4,545,000.00	60,000,000.00	55,455,000.00	0.00
	Construction/Drilling of 50 No. Hand Pumps Across LG	10,950,000.00	82,148,550.00	71,198,550.00	0.00
	Conversion of Motorized water pump station to solar system across the LG	4,269,500.00	50,000,000.00	45,730,500.00	0.00
	Installation of Solar Street Light at Adyani,Kadira, Lafiya, Zugo and margadu (on Going)	25,409,176.00	20,000,000.00	(5,409,176.00)	0.00
	Installing of Solar Power Street Light ShukuraQts Ung. Kotu Ung Musa Chakosi, Bakinkasuwa and NiyanawaQts.	2,435,000.00	70,000,000.00	67,565,000.00	0.00
	Installation of Solar Street Light at Unguwar Kudu Guri, Musari, Adiyani, Wareri, and UnguwarGangare (On going)	2,250,000.00	7,000,000.00	4,750,000.00	0.00
	Installation of solar Power street Light atGaduwa/Damagi/diribda/garinmalam/sabongida(on going)	7,528,000.00	45,000,000.00	37,472,000.00	0.00
	Provision of Tube Wells	6,760,000.00	2,000,000.00	(4,760,000.00)	0.00
	SUB TOTAL	**345,250,129.53**	**596,719,970.00**	**251,469,840.47**	0.00
NOTE	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11b	construction PHC at G/gabas and tukuikui	19,318,563.74	30,000,000.00	10,681,436.26	0.00
	Construction of Sardauna PHC office Complex at Guri	32,527,445.74	20,000,000.00	(12,527,445.74)	0.00
	construction PHC at G/gabas and tukuikui	22,847,922.23	30,000,000.00	7,152,077.77	0.00
	Installation of Solar Street Light at Kasaga and Damage	14,781,088.88	24,915,676.00	10,134,587.12	0.00
	SOLAR BATTERY AND PANEL	4,946,746.00	20,000,000.00	15,053,254.00	0.00
	Installation of Solar Street Light at Grave Yeiad	19,662,800.00	50,000,000.00	30,337,200.00	0.00
	Construction of Culvert	4,000,416.62	7,000,000.00	2,999,583.38	0.00
	Construction of Culvert	27,677,952.25	20,000,000.00	(7,677,952.25)	0.00
	Construction of Drainage	3,800,000.00	6,000,000.00	2,200,000.00	0.00
	SUB TOTAL	**149,562,935.46**	**207,915,676.00**	**58,352,740.54**	0.00
	GRAND TOTAL	**861,175,151.97**	**1,264,830,802.00**	**403,655,650.03**	0.00

NOTE	PROCEED FROM REPAYMENT	
12	CURRENT YEAR ADVANCE	32,232,984.49
	PREVIOUS YEAR ADVANCE	32,232,984.49
	MARGINS	**0.00**
NOTE	**PROCEED FROM BORROWING**	
13	PREVIOUS YEAR NCL	50,058,328.70
	CURRENT YEAR NCL	50,058,328.70
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	24,602,047.65	514.13
	OVERHEAD ACCOUNT	598,345.46	106,560.08
	SALARY ACCOUNT	973,481.27	1,465,552.62
	PROJECT ACCOUNT	26,335,609.82	11,364.76
	REVENUE ACCOUNT	2,746,350.04	59,249.30
	LOAN ACCOUNT	592,671.00	81,746.12
	OTHERS ACCOUNT		60,654.40
	TOTAL	**55,848,505.24**	**1,785,641.41**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	7,545,956.70	7,545,956.70
	OTHER ADVANCE	42,512,372.00	42,512,372.00
	TOTAL	**50,058,328.70**	**50,058,328.70**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2025)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	672,857,142.86	2,388,103,326.53	2,994,888.89	5,923,625.00	394,380,477.87	265,585,625.00	3,729,845,086.15
	ADDITION DURING YEAR		534,411,987.57	2,695,400.00	4,738,899.40	134,390,545.00	184,938,320.00	861,175,151.97
	TOTAL ASSET	672,857,142.86	2,922,515,314.10	5,690,288.89	10,662,524.40	528,771,022.87	450,523,945.00	4,591,020,238.12
	DEPRECIATION B/F	13,457,142.86	47,762,066.53	299,488.89	1,184,725.00	26,305,177.87	53,117,125.00	142,125,726.15
	DEPRECIATION CHARGE FOR THE YEAR	13,457,142.86	58,450,306.28	569,028.89	2,132,504.88	35,269,027.23	90,104,789.00	199,982,799.13
	ACCUMULATED DEPRECIATION 31/12/25	26,914,285.72	106,212,372.81	868,517.78	3,317,229.88	61,574,205.10	143,221,914.00	342,108,525.28
	NET BOOK VALUE AS AT 31/12/2025	645,942,857.14	2,816,302,941.29	4,821,771.11	7,345,294.52	467,196,817.77	307,302,031.00	**4,248,911,712.84**

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	0.00	0.00
	GOVT TAX	21,782,907.77	21,782,401.77
	7.5% VAT	0.00	0.00
	OTHERS	10,450,076.72	10,450,076.72
	TOTAL	**32,232,984.49**	**32,232,478.49**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	0.00	0.00
	5%WHT	0.00	0.00
	OTHERS	0.00	0.00
	TOTAL	**0.00**	**0.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	3,064,364,626.27	0.00		3,064,364,626.27
	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	3,064,364,626.27	0.00	0.00	**3,064,364,626.27**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	542,965,719.35	32,023,364.09
	SURPLUS/DEFICIT FOR THE YEAR	715,255,216.67	510,942,355.26
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**1,258,220,936.02**	**542,965,719.35**

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 Guri 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.

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

1. GOVERNMENT SHERE OF STATUTORY REVENUE (FAAC).

Guri Local Government Council received the sum of Three Billion Three Hundred and Sixty-EightMillion Five Hundred and ten Thousand Three Hundred and Eighty-Three Naira Twenty-Four Kobo(₦3,368,510,383.24) only as statutory allocation for The Federation Account which represents 83.65% of the budgeted amounted Four Billion Twenty-Six Million Seven Hundred and Eighty-One Nine Hundred and Seventy-Two Naira(₦4,026,781,972.00) only

2. VAT ALLOCATION GOVERNMENT SHARE OF VAT.

The Local Government have received the total sum of Two Billion Five Hundred and Fifty-Nine Million Four Hundred and Ninety Twenty Thousand Seventy-Seven Naira Ninety-Nine kobo (₦2,559,490,077.99) only as VAT allocation from Federation account. This Represent 107.85% of the budgeted amount of Two Billion Three Hundred and Seventy-Three Million Two Hundred and Sixty-One Thousand Seven Hundred and Thirty-Nine Naira (₦2,373,261,739.00) only

3. TAX REVENUE

The Sum of Eighty Thousand Naira (₦80,000.00) only was realized as tax revenue for the period under review which represent 40% of the budget amount of Two Hundred Thousand Naira (₦200,000.00)Only

4. NON TAX REVENUE.

Guri Local Government generate the sum Eighty-Seven Million Nine Hundred and Ninety-One Thousand Nine Hundred Eighty-Nine Naira Thirteen Kobo (₦87,991,989.13)only as at 31st December, 2025 being revenue generated derived from various commercial takings which represents 105.75% of the budgeted sum of Eighty-Three Million Two Hundred and Ten Thousand (₦83,210,000.00) only for year, 2025

5. TRANSFER FROM OTHER GOVERNMENT ENTITIES.

Guri Local Government have received the total sum of Two Hundred and Seven Million Nine Hundred and Forty Thousand Nine Hundred and Eighty-Five Naira Twelve Kobo(₦207,940,985.12) only from the state independent revenue and stabilization account from the Ministry for Local Government which represent 10,397.05 % of budgeted amount of Two Million Naira. (₦2,000,000.00.) only

6. BANK RECONCILIATION STATEMENT.

All the operating account of the local Government Have Been Properly reconciled as at the ended of the year 31st December, 2025.

7. BUDGET PRFORMANCE.

The entire budget performance of Guri Local Government can be represent as indicated in the table below: -

REVENUE AND EXPENDITURE				
DESC RIPTION	**ACTUAL**	**BUDGET**	**VARIANCE**	**PECENTAGE**
Government share of statutory revenue	3,368,510,383.24	4,026,781,972	658,271,588.76	83.65
Government share of VAT	2,559,490,077.99	2,373,261,739.00	(186,228,338.99)	107.85
Tax Revenue	80,000.00	200,000.00	120,000.00	40.00
Non tax revenue	87,991,989.13	83,210,000.00	10,218,012.87	87.72
Transfer from other Government entities	207,940,985.12	2,000,000.00	(205,940,985.12)	10,397.05
Total Revenue	6,176,161,069.81	6,485,453,711.00	276,440,275.52	95.74
EXPENDITURE				
Recurrent expenditure	5,293,775,419.68	4,300,169,809.00	(1,193,588,409.81)	127.76
Capital Expenditure	1,572,787,368.48	1,717,640,016.00	144,852,647.52	91.57
TOTAL EXPENDITURE	7,066,545,587.29	6,017,809,825.00	-1,048,735,762.29	219.32

1. TOTAL REVENUE.

The above table detailed analysis has indicated that the total sum of Six Billion One Hundred and Seventy-Six Million One Hundred Sixty-One Thousand Sixty-Nine Naira Eighty-One Kobo (₦6,176,161,069.81)only was received from both the Federation Account and independent revenue from other Government entities which represent 95.74% of the budgeted sum of Six Billion Four Hundred and Eighty-Five Million Four Hundred Fifty-Three Thousand Seven hundred and Eleven Naira (₦6,485,453,711.00) only

2. RECURRENT EXPENDITURE

Examination of accounting record made available to us that the total sum of Five Billion Two Hundred and Ninety-Three Million Seven Hundred Seventy-Five Thousand Four Hundred and Nineteen Naira Sixty-Eight Kobo(₦5,293,775,419.68) onlywas expended as salaries and wages, Social benefits, overhead cost, grant contribution as well as the transfer to other government agencies. This amount percentage 222.12% of the budgeted sum of Four Billion Three Hundred Million One Hundred andSixty-Nine Thousand Eight Hundred and Nine Naira(₦4,300,169,809.00) only

4. CAPITAL EXPENDITURES.

Capital Expenditure to the sum of One Billion Five Hundred and Seventy-Two Million Seven Hundred and Eighty-Seven Million Three Hundred and Sixty-Eight Naira Forty-Eight Kobo (₦1,572,787,368.48) only which represent 91.57% of the budgeted amount of One Billion Seven Hundred and Seventeen Million Six Hundred and Forty Thousand Sixteen Naira (₦1,717,640,016.00) only was spent on the capital Expenditure made during the year under review.

4. RECOMMENDATION: The Following recommendation are hereby made in relation to the observation so far made: -

a. The Local Government should concentrate on its spending to capital expenditure to best the wellbeing of its Committees instead of overspending on just recurrent expenditures.

b. On the side of revenue, the Local Government Should Draw other measure to minimize its revenue to improve its source of income.

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

1. The Local Government kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Guri 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, Nine Hundred and Nineteen Million, Seven Hundred and Seven Thousand, Three Hundred and Sixty Six Naira, Eighty Five Kobo(₦1,919,707,366.85) only was issued to Guri Local Government Council and the same sum was resolved and verified, no amount Remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	LG/AUD/HZO/GRR/LQ1/25	Un Accounted Payment/Expenditures January-June, 2025	16,962,200.06	16,962,200.06	0.00
2	LG/AUD/HZO/GRR/LQ2/25	Irregular/Un-Documented Payment Voucher January - June 2025	230,562,060.00	230,562,060.00	0.00
3	LG/AUD/HZO/GRR/LQ3/25	Payment for Services Yet to be Rendered January -June 2025	50,618,500.00	50,618,500.00	0.00
4	LG/AUD/HZO/GRR/LQ4/25	Un-Remitted Taxes January -June 2025	48,485,392.00	48,485,392.00	0.00
5	LG/AUD/HJA/ZO/GRR/LQ5/25	Un Accounted Payment for July to November 2025	1,029,628,290.70	1,029,628,290.70	0.00
6	LG/AUD/HJA/ZO/GRR/LQ6/25	Un Presented Payment Voucher for July to November 2025	188,245,999.40	188,245,999.40	0.00
7	LG/AUD/HJA/ZO/GRR/LQ7/25	Irregular/Undocumented Payment Vouchers for July –November 2025	94,999,572.00	94,999,572.00	0.00
8	LG/AUD/HJA/ZO/GRR/LQ8/25	Payments for Services Supplies not yet Rendered for July -November 2025	11,500,000.00	11,500,000.00	0.00
9	LG/AUD/HJA/ZO/GRR/LQ9/25	Unaccounted Security Votes/Impress July -November 2025	17,000,000.00	17,000,000.00	0.00
10	LG/AUD/HZO/GRR/LQ10/25	Un-Presented Payments Voucher for the Month of December, 2025	13,592,534.65	13,592,534.65	0.00
11	LG/AUD/HJA/ZO/GRR/LQ11/25	Un-Accounted Payments Voucher for the Month of December, 2025	24,080,000.00	24,080,000.00	0.00
12	LG/AUD/HJA/ZO/GRR/LQ12/25	Irregular Un Documented Payment Vouchers for the Month of December, 2025	137,409,818.04	137,409,818.04	0.00
13	LG/AUD/HJA/ZO/GRR/LQ13/25	Payment for Services Supplies not yet rendered for the Month of December, 2025	56,623,000.00	56,623,000.00	0.00
	TOTAL		1,919,707,366.85	1,919,707,366.85	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Guri Local Government staff and local Education Authorities. To this effect, a number of Twenty Nine (29) 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 Fifty Eight Million, One Hundred and Ninety Three Thousand, Two Hundred and Forty Naira only N58,193,240.00.

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 Eleven(11) numbers of staff retired and deceased owed Guri Local Government Council, the sum of Two Million, Three Hundred and Twenty Eight Thousand, Four Hundred and Thirty Seven Naira N2,328,437.00 only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ12/25

The, Chairman

Guri *Local Government*

Station: Guri L.G.A

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

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

Amount N: 137,409,828.04

Payee: Sundry persons

Nature of Payment; Irregular/Undocumented Payment Vouchers.

Date: 13/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

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Pls deal
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AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

The sum of One Hundred and Thirty Seven Million, Four Hundred and Nine Thousand, Eight Hundred and Twenty Eight Naira, Four Kobo (₦137,409,828.04) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

During an examination, the payment vouchers were observed not properly documented and made contrary to the provision of financial memoranda 14:4(3).

In-view of the above, therefore, the concerned officers should be ask to correct this serious anomalies and present the same to this office for Audit re-examination otherwise, an appropriate sanction would be enforce on them.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Khalid Hussaini
Area Auditor
Guri LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Guri L.G.A

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

Head C-C Sub Head: C-C

Amount N: 24,080,000.00

Payee: Sundry persons

Nature of Payment; Un-Accounted Payments Vouchers.

Date:

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ11/25

The, Chairman

Guri Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
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AUDIT QUERRY

UN-ACCOUNTED PAYMENTS VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

The sum of Twenty Four Million, Eighty Thousand (₦24,080,000.00) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Audit examination revealed that, the above payments were made without valid prepared payment vouchers to support the payments, this is contrary to the provision of Financial Memoranda chapter 1:10(3-5).

In view of the above, the concerned officers should either produce the authorized payment vouchers and post them into cashbook or otherwise to refund the whole amount involved and this office be furnish with recovery details for further verification or else to enforce an appropriate sanction against the erring officers.

This is copied to the Auditor-General, Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Khalid Hussaini
Area Auditor
Guri LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ10/25

The, Chairman

Guri *Local Government*

Station: Guri L.G.A

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

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

Amount N: 13,592,534.65

Payee: Sundry persons

Nature of Payment: ~~Un-Presented~~ ~~Payment Vouchers.~~

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

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13/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

During the posting of payment vouchers in to the cashbook revealed that, the sum of Thirteen Million, Five Hundred and Ninety Two Thousand, Five Hundred and Thirty Four Naira, Sixty Five Kobo (₦13,592,534.65) only, were paid for various services to the Local Government without prepared payment vouchers. Refer to the schedule for the details.

This is contrary to the provisions of financial memoranda chapter 14:3, 17.23(b) and 17.25(1). In view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly or else an appropriate action be taken against the defaulting officers.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Khalid Hussaini
Area Auditor
Guri LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Guri L.G.A

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ9/2025

The, Chairman

Guri Local Government

Station: C-C Jul-Nov, 25

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

Head Sub Head:

Amount N: ₦ 17,000,000.00

Payee: Sundry Persons

Nature of Payment: Un accounted security Votes/Imprest.

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 4/2/26
RECEIVED

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Pls deal
AAG 4/2/26

AUDIT QUERRY

UN ACCOUNTED SECURITY VOTES/IMPREST

JULY TO NOVEMBER, 2025.

The Sum of Seventeen Million (**₦17,000,000.00**) only were paid as security votes and imprest by the local government. Refer to the schedule attached for more details

Audit Examination revealed that the above payments were not fully accounted this is contrary to the provision of financial memoranda chapter 14.24, 14.27 and 28 and guidelines for L.G received as it is by no means a personal money, it should therefore be accounted for.

In view of the above, the concerned payees should be ask to account for what they received accordingly and the same be re-presented to this office for re-examination.

This is copied to the Auditor General Local Government Councils, and Zonal Director, Hadejia, Jigawa State for information and further action.

Khalid Hussaini
Area Auditor, Guri.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Guri L.G.A

Local Query No. LG/AUD/HJA/ZO/GRR/LQ8/25

The, Chairman

Guri Local Government

Station: Various July – Nov 2025

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

Head Sub Head:

Amount N: ₦11,500,000.00

Payee: Sundry persons

Nature of Payment; Payments for Services /Supplies Not Yet Rendered.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE
Sign: Date: 4/2/26
RECEIVED

DCA
Pls deal
4/2/26

AUDIT QUERRY

PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED FOR JULY TO NOVEMBER, 2025.

The sums of Eleven Million Five Hundred Thousand Naira (₦11,500,000.00) only were expended on various services/supplies to the Local Government. Refer to the schedule attached for more details.

Audit examination revealed that the above services/supplies said to have been done were not yet rendered. This action contradicts the provision of Financial Memoranda Chapter 1:10(4) and 14.9(2) Refer.

In view of the above, the payees involved should be ask to execute the services paid for or refund the whole amount immediately and this office be informed for re-examination accordingly.

This is copied to the Auditor General Local Governments, and Zonal Director, Hadejia, Jigawa State for information and further action.

Khalid Hussaini
Area Auditor, Guri.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Guri L.G.A

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ7/25

Pv. No.: Various *Date:* ~~July - Nov 2025~~

The, Chairman

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

Local Government Guri

Amount N:

Payee: ₦ 94,999,572.00

Nature of Payment: Sundry persons

~~Irregular/Undocumented~~

Date: Payment Vouchers

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/2/26
RECEIVED

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Pls clear
4/2/26

AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS FOR JULY-NOV, 2025.

The sum of Ninety Four Million, Nine Hundred and Ninety-Nine Thousand, Five Hundred and Seventy Two Naira (**₦ 94,999,572.00**) only, was expended for various services to the Local Government. Refer to the attached schedule for more details.

During an examination, the payment vouchers were observed not properly documented and made contrary to the provision of financial memoranda 14:4(2).

In-view of the above, therefore, the concerned officers should be ask to correct this serious anomalies and present the same to this office for Audit re-examination otherwise, the Audit sanction would be enforce to them.

This is copied to the Auditor General, local government councils, and Zonal Director, Hadejia, Jigawa State for information and further action.

Khalid Hussaini
Area Auditor, Guri

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/HJA/ZO/GRR/LQ6/25

The, Chairman

Guri Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/2/26
RECEIVED

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A AG

AUDIT QUERRY

Audit Form 1 Guri L.G.A

Station Various July – Nov, 2025

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

Head Sub Head:

Amount N: ₦ 188,245,999.40

Payee: Sundry persons

Nature of Payment: Un Presented Payment Vouchers.

Date: 4/2/26

UN PRESENTED PAYMENT VOUCHERS FOR JULY TO NOVEMBER, 2025.

Posting of payment vouchers into cashbook revealed that, the sum of One Hundred and Eighty-Eight Million, Two Hundred and Forty-Five Thousand Nine Hundred and Ninety Nine Naira Forty kobo (**₦188,245,999.40**) only, were paid for various services made to the Local Government without prepared payment vouchers. Refer to the scheduled attached for details.

This is contrary to the provision of Financial Memoranda Chapter 14:3, 17.23 and 17.25(1).

In view of the above, the Concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

This is copied to the Auditor General Local Governments and Zonal Director Hadejia, Jigawa State for information and further action.

Khalid Hussaini
Area Auditor, Guri.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: ~~Various~~ Guri L.G.A

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ5/25

Pv. No.: Date: July – Nov 2025

The, Chairman

Head C-C Sub Head: C-C

Guri Local Government

Amount N: 1,029,628,290.70

Payee: Sundry persons

Nature of Payment: Unaccounted Payments Vouchers

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/2/26
RECEIVED

DCA
Pls deal
4/2/26

AUDIT QUERRY

UN ACCOUNTED PAYMENTS FOR JULY TO NOVEMBER 2025

The sum of One Billion, Twenty Nine Million, Six Hundred and Twenty Eight Thousand, Two Hundred and Ninety Naira Seventy Kobo (**₦ 1,029,628,290.70**) only, were paid from the Local Government Overhead Account refer to the attached schedule for more details.

Examination reveals that, the above payments were made without valid prepared payment vouchers to support the payments this is contrary to the provision of financial memoranda Chapter 1:10(3-5).

In view of the above, the concerned officers should either produce the authorized Payment Vouchers and post them into cash book or otherwise to refund the whole amount involved and this office be furnish with recovery details for further verification.

This is copied to the Auditor General Local Governments and Zonal Director, Hadejia, Jigawa State for information and further action.

Khalid Hussaini
Area Auditor, Guri.

20

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/GRR/LQ4/25

The, CHAIRMAN

GURI Local Government

Station: GURI L.G.A

Pv. No.: CC Date: JAN – JUNE 2025

Head CC Sub Head: CC

Amount N: 48,485,392

Payee: SUNDRY PERSON

Nature of Payment; Un-Remitted Taxes

Date: 13/10/2025

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

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Pls deal
21/10/25

AUDIT QUERRY

UN-REMITTED TAXES – JANUARY TO JUNE, 2025

The sum of Forty Eight Million, Four Hundred and Eighty Five Thousand, Three Hundred and Ninety Two Naira (₦ 48,485,392) only, were paid for VAT, WHT, Stamp duty & tender fees by the Local Government Council during the period under review. Refer to the attached schedule for more details.

Our examination have revealed that, such amount have not been remitted to the relevant tax authorities. This act violates chapter 17:23 of the Model Financial memoranda, such anomalies could be attributed to the weaknesses in the internal control system of your Local Government Council and could result to diversion of Funds.

In view of the above therefore, the officers responsible for such, should be ask to present evidence of tax remitted to the relevant tax authorities or else the total sum be recovered and remitted to the treasury and forward evidence of remittance to this office for re-examination.

The same is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Hadejia for their information and further necessary action.

Noted and filed as appropriately, pls
22/10/25

Adamu Musa
Area auditor
Guri Local Government

17

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/GRR/LQ3/25

The, CHAIRMAN

GURI *Local Government*

Station: GURI L.G.A ~~CC~~ ~~JAN – JUNE 2025~~

Pv. No.: ~~CC~~ *Date:* ~~CC~~

Head *Sub Head:*

Amount N: 50,618,500

Payee: ~~SUNDRY PERSON~~

Nature of Payment: Payment for Services not Yet Rendered

13/10/2025

Date:

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

DCA
Pls deal
21/10/2025
AG 21/10/25

AUDIT QUERRY

PAYMENTS FOR SERVICES YET TO BE RENDERED JANUARY– JUNE, 2025

The sum of Fifty Million, Six Hundred and Eighteen Thousand and Five Hundred Naira (₦50,618,500) only, were expended by the Local Government Council for the supply/delivery of various goods/services during the period under review. Refer to the attached scheduled for details.

Audit examination and verification have revealed that, such payments made for the purpose stated in the payment vouchers were observed not yet delivered/supplied by the individuals engaged. This action violates provision of financial memoranda chapter 14.9(2) ~~17.23.~~ These anomalies could be attributed to weaknesses in the internal control system of the Local Government.

In view of the above therefore, the individuals involved should be ask to deliver and execute the services/works they were engaged or else refund the total amount paid to each individual to the treasury while this office be furnish with the evidence of recovery for re-examination.

The same is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Hadejia for their information and further necessary action.

Adamu Musa
Area auditor
Guri Local Government

3.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/GRR/LQ2/25

The, CHAIRMAN

GURI *Local Government*

Station: GURI L.G.A

Pv. No.: CC *Date:* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 230,562,060

Payee: SUNDRY PERSON

Nature of Payment; Irregular/Undocumented Payment Vouchers

Date: 13/10/2025

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

DCA
Pls deal
DH [illegible]
AG 21/10/25

AUDIT QUERRY

IRREGULAR/UN-DOCUMENTED PAYMENT VOUCHERS JANUARY – JUNE, 2025

The sum of two hundred and thirty million, five hundred and sixty two thousand and sixty naira (N 230,562,060) only, were paid by the Local Government Council for various services during the period under review. Refer to the attached schedule for more details.

Audit examination of the payment vouchers reveals that, such payment vouchers were not fully supported with relevant documents. This act violates the provision of Financial Memorandum chapter 14:4(2). These anomalies could be attributed to weaknesses in the internal control system of the Local Government Authority and could result to poor delivery of services.

In view of the above therefore, the concerned officers should be ask to appropriately document the affected payment vouchers and represent same to this office for audit re-examination.

The same is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Hadejia for their information and further necessary action.

... filed as appropriately
Musa
Zainud
DCA
20/10/25

Adamu Musa
Area auditor
Guri Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/GRR/LQ1/25

The, CHAIRMAN

GURI *Local Government*

Station: GURI L.G.A

Pv. No.: CC *Date:* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 16,962,200.06

Payee: SUNDRY PERSON

Nature of Payment; Un Accounted Payment/Expenditures

Date: 13/10/2025

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

DCA
Pls deal
AG 21/10/25

AUDIT QUERRY

UN ACCOUNTED PAYMENTS/ EXPENDITURES JANUARY – JUNE, 2025

Expenditure worth sixteen million, nine hundred and sixty two thousand and two hundred naira six kobo (₦16, 962,200.06) only, were incurred from the Local Governments' overhead and project accounts during the period under review. Refer to the attached scheduled for more details.

Audit examination of comparative analysis between Bank Statements and cashbook have revealed that, the expenditures are yet to be accounted for into the main cash book of the local government authority. This action contradicts the provision of financial memorandum (F.M) Chapter 1:10(8).

In view of the above therefore, the concerned officers should be ask to account for the said expenditures or else refund the total sum due to the Local Governments' treasury and forward evidence of remittance to this office for re-examination.

The same is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Hadejia for their information and further necessary action.

Adamu Musa
Area auditor
Guri Local Government

Pls, deal appropriately pls.
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HJA/ZO/GRR/LQ13/25

The, Chairman

Guri *Local Government*

Station: Guri L.G.A

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

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

Amount N: 56,623,000.00

Payee: Sundry persons

Nature of Payment: Payments for Services/Supplies Not Yet Rendered.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

DCA
P/s deal
AG 13/3/26

AUDIT QUERRY

PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED

FOR THE MONTH OF DECEMBER, 2025

The sum of Fifty Six Million, Six Hundred and Twenty Three Thousand Naira (₦56,623,000.00) only, were expended on various services/supplies to the Local Government. See the details attached.

Examination revealed that the above services/supplies said to have been done were not yet rendered, this contradicts the provision of financial memoranda chapters 14.9(2) and 39.3(a) refer.

In-view of the above, the payees involved should be ask to execute the services paid for or refund the whole amount immediately and this office be inform for re-examination accordingly or else to be surcharge against the erring officers.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Khalid Hussaini
Area Auditor
Guri LGA.

INSPECTION REPORT AND RESPONSE TO QUERIES

GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote
Ref. No.: GRLG/TREA/AQ/Q8/VOL II

Date: 3RD FEB 2025

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

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE, JIGAWA STATE.

DCA
Kindly go through & treat.
AG 10/3/26

SIR,

RE: PAYMENT FOR SERVICE/SUPPLIED NOT YET RENDERED

With reference to your letter NO; ALG/HJA/ZO/GRR/LQ8, JULY TO NOVEMBER 2025.

I am pleased to inform you that payment vouchers wort ELEVEN MILLION FIVE HUNDRED THOUSAND NAIRA thousand naira only (N11,500,000) the work/service are done. The payment vouchers are ready for your observation.

The same are copied to zonal audit director, area auditor, internal auditor, for information and record purpose.

BEST REGARDS.

HON. ABUBAKAR UMAR DAN BARDE
CHAIRMAN

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

Our Ref: LG/AUD/GRR/R.1/1/2025 Your Ref: Date: 8th Jumada Auwal, 1447 30Th /10/2025

The chairman,
Guri Local Government,
Jigawa State.

DCA
Kindly treat
AG, 3/12/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY - JUNE, 2025

The books of account maintained by the Treasury Department of the Local Government have been examined and the followings were the issues observed and forwarded to you for information and immediate reply: This is copied to the Auditor General, Local Governments, Jigawa state for information and further action.

INTERNAL CONTROL SYSTEM:- Although many payment vouchers were passed to internal Audit Unit but it seems that the control system was inadequate because of the level of irregularities we realized in the Local Government financial operation.

CASH BOOK: - The cash book maintained by the Local Government cashier has been posted, examined and the following points were observed:-

1. **UN-ACCOUNTED PAYMENTS**:- During the posting of Bank statements transactions into cash book, some payments were observed not accounted. This contradict the provision of FM chapter 1:10(8)&18(2). In view of the above, therefore query was issued to that effect:-

   LG/AUD/HZO/GRR/LQ1/2025 **₦ 16,962,200**

Acted on as endorsed and filed as appropriately, Please.
DCA
3/12/25

2. **BANK RECONCILIATION**:- Contrary to the provision of FM chapter 19:23, there were no monthly reconciliations between cash book and Bank statements balances for the period under review.
3. **IRREGULAR PAYMENTS**:- Contrary to the provision of FM chapter 14:4(2), various payment vouchers were observed paid without relevant documents that evidently supported them, such as store receipt vouchers, cash receipts, invoices, bill of quantities (B.Q), agreements etc as a result, the following audit query was issued:-

   LG/AUD/HZO/GRR/LQ2/2025 **₦ 230,562,060**
4. **UN REMITTED TAXES**:- Examination of payment vouchers reveals that various deducted taxes were not evidently proved paid, this violate the provision of FM chapter 17:23, therefore, query was issued in this regards:-

   LG/AUD/HZO/GRR/LQ3/2025 **₦ 48,485,392**
5. **PAYMENTS FOR SERVICES YET TO BE RENDERED**:- Some payment vouchers were regarded as services not yet made, contrary to the provision of FM chapter 1:(12)(B), in which query was issued to that effect:

   LG/AUD/HZO/GRR/LQ4/2025 **₦ 50,618,500S**
6. **INTERNALLY GENERATED REVENUE**: - The internally Generated Revenue for the period reviewed was ₦ 21,739,356, only against budgeted of N 83,210,000=26%. This indicated a very poor performance.
7. **PROJECT INSPECTION**:- we decided and postponed this, because of un accounted and high level of irregularities/un documented .

CONCLUSION: - In view of the above, therefore, you are required to respond to this Audit report immediately.

RECOMMENDATION:- We are advising the local government management to have and maintain the following for a better governance, please:

a. Monthly Bank Reconciliation

b. Asset Register

c. Policy File

d. All payments must be fully accounted

e. No payment consideration without valid voucher

f. Proper use of stores and placement of old parts when repairs or renovations occur

g. Proper documentation for receipt and payment vouchers.

h. Increase IGR performance in order to meet budget target.

Esteem regards.

Bashir Ibrahim Hassan CNA
Zonal Director, Hadejia.

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

Our Ref: LG/AUD/GRR/R-1/2/2025 Your Ref: Date: 17 Shaaban, 1447 AH. ~~05/02/2026.~~

The Chairman,
Guri Local Government,
Jigawa State.

DCA
P/s deal
(2W) ... AG 7/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER, 2025.

The books of account maintained by treasury Department of your Local Government have been examined and the following were the observed issues and forwarded to you for information, action and immediate reply:- this is copied to the Auditor General, Local Government Councils, Jigawa State, for information and necessary action.

INTERNAL CONTROL:- The internal control system enforced was weak because of the higher level of irregularities that appeared in the operation system and many payment vouchers were not passed to Internal Audit for pre checking.

CASH BOOK:- the Cash book maintained by the Local Government cashier has been posted and examined, meanwhile, the following issues were observed:-

1. UNACCOUNTED PAYMENTS:- Posting of Bank Statements against the Cash book reveals that some payments were traced unaccounted and not posted in to cash book, in view of that therefore, queries were issued to that regards; FM Chapter 1:10(3-5),18:2(1-3)and 19:1 refer.

LG/AUD/HJA/ZO/GRR/LQ5/2025 ₦1,029,628,290.70

2. BANK RECONCILIATION:- Contrary to the provision of FM chapter 19:23, monthly reconciliation not prepared between cash book and Bank Statements during the period under review.
3. UN PRESENTED PAYMENTS: Some un presented payment vouchers were realized and query was issued to that effect, FM Chapter 14:3, refer:

LGAUD/HJA/ZO/GRR/LQ6/2025	₦188,245,999.40

4. IRREGULAR/UNDOCUMENTED PAYMENTS:- various payment vouchers were observed paid without proper documentations to support them, some of these are: store receipts vouchers, cash receipt, invoice, bill of quantities (BQ), agreement etc. as a result of that. Audit queries were issued, FM Chapter 14:4(3):

LG/AUD/HJA/ZO/GRR/LQ7/2025	₦94,999,572.00

5. PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED:- Some payments were observed made but the services/supplies not yet rendered. Contrary to the provision of FM chapter 14:9(2). Query was issued to that effect :

LG/AUD/HJA/ZO/GRR/LQ8/2025	₦11,500,000.00

6. PROJECT INSPECTION:- We decided and postponed this, because of un accounted level and insecurity at the area.

CONCLUSION:- In view of the above, you are required to respond to this Audit report urgently.

RECOMMENDATION:- We are advising the local government to have and maintain the following for a better governance. Please:-

(a) Monthly Bank Reconciliation
(b) Asset Register

(c) Policy File

(d) Proper use of stores and placement of old parts when renovations or repairs occur.

(e) No payment without valid voucher

(f) Proper documentations should be fully made for receipt and payment vouchers

(g) All payments must be fully accounted.

27/02/2026

Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia.

JIGAWA STATE OF NIGERIA

GURI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

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

GLG/TR/AUD/GEN/VOL.I/20

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/5/26
RECEIVED

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

DCA
Pls deal
AG 12/5/26

Sir,

RESPONSE OF AUDIT QUERIES

I wish to write and forward the response to Audit queries and observation as contained in the query letters No: LG/AUD/HJA/Z0/GRR/LQ.10/25, LG/AUD/HJA/Z0/GRR/LQ.11/25, LG/AUD/HJA/Z0/GRR/LQ.12/25, and LG/AUD/HJA/Z0/GRR/LQ.13/25, as follows:

1. Audit Query No. LG/AUD/HJA/Z0/GRR/LQ.10/25, which payment vouchers amounting to thirteen Million Five Hundred and Ninety Two Thousand Five Hundred and Thirty Four Naira Sixty Five Kobo **(₦13,592,534.65) only** were observed as Unpresented Payment vouchers have now been presented and are ready for inspection and posting.
2. Audit Query No. LG/AUD/HJA/Z0/GRR/LQ.11/25, in which payments to the tune of Twenty Four Million Eighty thousand Naira **(₦24,080,000.00) only** were observed as Unaccounted have now been rectified and are ready for inspection and posting.

3. Audit Query No. LG/AUD/HJA/Z0/GRR/LQ.12/25, in which payment vouchers amounting to One Hundred and thirty Seven Million Four Hundred and Nine Thousand eight Hundred and Twenty Eight Naira Four Kobo (**₦137,409,828.04) Only** which were observed as Undocumented payment vouchers have now been rectified and are ready for inspection and posting.
4. Audit Query No. LG/AUD/HJA/Z0/GRR/LQ.13/25, in which Payments for Service Suppled as not rendered to the tune of Fifty Six Million Six Hundred and Thirty Two Thousand Naira (**₦56,632,000.00)** Only have now been supplied and rendered and also ready for inspection and posting.

At the same time, it is my pleasure to inform you that, all these abnormalities have been carefully studied and measures would be taken to avoid future re-occurrences.

UMAR ABUBAKAR
HON. CHAIRMAN

GURI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote
Ref. No.: GLG/TR/AUD/GEN/VOL.I/27

Date: 16/12/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/12/25
RECEIVED

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

DCA
Pls deal
AG 19/12/25

Sir,

RE – RESPOND OF AUDIT QUERIES

I wish to write and forward here with an Audit queries response, with regards to series of queries serve to our local Government, the queries are acknowledge and responds as follows.

1. **QUERRY NO. 01 (UN ACCOUNTED PAYMENT)**

This queries stated that the sum of Sixteen Million Nine Hundred and Sixty Two Thousand Two Hundred Naira Six Kobo (₦ 16,962,200.06) only where unaccounted in the cash book. Now the payment voucher where produce and posted into cash book for your next examination.

2. **QUERRY NO. 02 (UN DOCUMENTED PAYMENT VOUCHERS)**

Stated that the sum of Two Hundred and Thirty Million Five Hundred and Sixty Two Thousand Sixty Naira (₦230,562,060) only where paid without proper documentation. In this regard the payment voucher have been sorted out and all necessary attachment / document where been made, they are now ready for your examination.

Ok treated as directed and filed appropriately pls
DCA 19/12

3. **QUERY NO. 03 (SERVICE YET TO BE RENDERED)**

The sum of Fifty Million Six Hundred and Eighteen Thousand Five Hundred Naira (₦ 50, 618,500) only was paid without rendering the service, action has been taken and the service were made accordingly for your inspection.

4. **QUERY NO. 04 (UN – REMITTED TAXES)**

This query stated that the sum of Forty Eight Million Four Hundred and Eighty Five Thousand Three Hundred and Ninety Two Naira (₦ 48, 485,392) only was deducted from various contractors without remitting the amount to concern organization in this regards a team from Federal Inland Revenue Services was sort out the un – remittance tax and submit to ministry for Local Government for deduction at source.

Finally, we appreciate the cooperation given to us for correction of our abnormalities, and such occurrence will be avoided

Same copied to Zonal Director Local Government Audit Hadejia Zone and Area Auditor Guri Local Government for information and record purpose.

AMINU SAYYADI
TREASURER GURI LG.
FOR: HON. CHAIRMAN

GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote
Ref. No.: GRLG/TREA/AQ/LQ.5/VOL.II

Date: 7th April, 2026

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

DCA
Pls deal
AG 9/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/4/26
RECEIVED

RESPONSE TO AUDIT QUERY

I wish to write and respond to audit query as follows:-

Audit query no LG/AUD/HJA/ZO/GRR/LQ.5/25 in which payments to the tune of One Billion Twenty-Nine Million Six Hundred and Twenty-Eight Thousand Two Hundred and Ninety Naira Seventy Kobo (1,029,628,290.70) only were observed as unaccounted payments, however, more than fifty percent (50%) of the said transactions were reversal transactions in the bank statements, while other transactions were already seen and posted by the auditor in the cashbook.

Best regards.

Hon. Abubakar Umar Danbarde
Chairman

GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote
Ref. No.: ~~GRLG/TREA/AQ/Q6/VOL II~~

Date: , 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 7/3/26
RECEIVED

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE, JIGAWA STATE.

DCA
Pls deal
AG 10/3/26

RE: UN-PRESENTED PAYMENT VOUCHERS

With reference to your letter NO; ALG/HJA/ZO/GRR/Q6/2025. July to NOVEMBER 2025.

I am pleased to inform you that payment vouchers worth ONE HUNDRED AND EIGHTY EIGHT MILLION TWO HUNDRED AND FOURTY FIVE THOUSAND NINE HUNDRED AND NINETY NINE NAIRA FOURTY KOBO only,(N188,245,999.40) are found, payment vouchers are ready for your observation.

The same are copied to zonal audit director, area auditor, internal auditor, for information and record purpose.

BEST REGARDS.

HON. ABUBAKAR UMAR DAN BARDE
CHAIRMAN

UNITY, PEACE & PROGRESS

GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote
Ref. No.: GRLG/TREA/AQ/LQ7/VOL II

Date: 15TH FEBRUARY, 2026

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

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE, JIGAWA STATE.

DCA
Pls deal
AG 10/3/26

SIR,

RE: IRREGULAR PAYMENT/UNDECUMENTED PAYMENTS

With reference to your letter IRREGULAR/UNDECUMENTED PAYMENT NO, ALG/HJA/ZOGRR/LQ7/2025. JULY to NOVEMBER 2025.

I am pleased to inform you that payment vouchers worth NINETY NINE MILLION NINE HUNDRED AND NINETY NINE THOUSAND FIVE AND SEVENTY TWO naira only. (N94,999,572.00). was regularly and rightly paid. The payment vouchers are ready for your observation.

The same are copied to zonal audit director, area auditor, internal auditor, for information and record purpose.

BEST ERGARDS.

HON. ABUBAKAR UMAR DANBARDE
CHAIRMAN