GWARAM

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 GWARAM LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

GWARAM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/3/26
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The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls deal
AG 24/3/26

Sir,

FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF GWARAM LOCAL GOVERNMENT COUNCIL.

I wish to write and forward to you the completed of our 2025 Annual Account end of the year Financial Statement in respect of Gwaram Local Government Council.

For your further necessary action and guidance please.

Best regards.

Habu Bako
Treasurer
For:-Hon. Chairman

HON. ABDULKARIM MUSA FAGAM
EXECUTIVE CHAIRMAN,
GWARAM LOCAL GOVT.

GWARAM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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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...GWARAM...... 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.

.... 20/3/26

HABU BAKO
TREASURER

ABDULKARIM MUSA
EXERCUTIVE CHAIRMAN

GWAMRAM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

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*Date:*____________________

GWARAM 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.
Revenues from non-exchange transactions with other government entities are measured at

fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.

b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.

c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent

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

b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

17. Accounts Receivable:

a. Receivables from Exchange Transactions

I. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

18. Prepayments

a. Prepaid expenses are amounts paid in advance of receipt of goods or services.

b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

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20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

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

PREVIOUS YEAR ACTUAL 2024	DECRIPTION	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)**
0.00	Government Share of FAAC (Statutory Revenue)	**1.00**	4,585,316,042.01	3,327,380,265.72	0.00	3,327,380,265.72	(1,257,935,776.29)
0.00	Government Share of VAT	**2.00**	3,473,184,505.57	3,584,177,892.00	0.00	3,584,177,892.00	110,993,386.43
0.00	Tax Revenue	**3.00**	0.00	500,000.00	0.00	500,000.00	500,000.00
0.00	Non Tax Revenue	**4.00**	41,087,309.37	44,320,000.00	0.00	44,320,000.00	3,232,690.63
0.00	Transfer from Other Government Entities	**5.00**	175,940,985.12	2,000,000.00	0.00	2,000,000.00	(173,940,985.12)
0.00	**Total Revenue (A)**		**8,275,528,842.07**	**6,958,378,157.72**	**0.00**	**6,958,378,157.72**	**(1,317,150,684.35)**
							0.00
	EXPENDITURE						0.00
0.00	Salaries & Wages	**6.00**	2,896,609,884.83	3,426,127,886.00	0.00	3,426,127,886.00	529,518,001.17
0.00	Social Benefit	**7.00**	326,661,919.80	260,000,000.00	0.00	260,000,000.00	(66,661,919.80)
0.00	Overhead Cost	**8.00**	2,086,624,637.12	1,609,274,714.23	221,787,797.00	1,387,486,917.23	(477,349,922.89)
0.00	Other over Head Cost		0.00	1,345,429,200.00	436,000,000.00	909,429,200.00	1,345,429,200.00
0.00	Grants & Contributions	**9.00**	1,590,133,060.79	710,000,000.00	0.00	710,000,000.00	(880,133,060.79)
0.00	Transfer to other Govt. Agencies	**10.00**	241,381,889.87	96,500,000.00	0.00	96,500,000.00	(144,881,889.87)
0.00	Depreciation		202,408,795.90		0.00	0.00	(202,408,795.90)
0.00	**Total Expenditure (B)**		**7,343,820,188.31**	**7,447,331,800.23**	**657,787,797.00**	**6,789,544,003.23**	103,511,611.92
				0.00	0.00	0.00	0.00
0.00	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		**931,708,653.76**	0.00	0.00	0.00	(931,708,653.76)
0.00	Gain/Loss on Disposal of Asset			0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures			0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/(Expenses) (D)**		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)**		**931,708,653.76**	0.00	0.00	0.00	(931,708,653.76)
0.00	Minority Interest Share of Surplus/ (Deficits) (f)			0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period G=(E-F)**		**931,708,653.76**	0.00	0.00	0.00	(931,708,653.76)

The accompanying notes form part of these statements

HABU BAKO
Treasurer
Gwaram Local Government, Jigawa State

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
DESCRIPTION	**NOTES**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	390,848,941.87	0.00	54,274,648.17	0.00
Receivables	**15**	25,292,628.13	0.00	25,292,628.13	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	**416,141,570.00**	0.00	**79,567,276.30**
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**	6,028,122,613.06	0.00	5,347,420,816.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**6,028,122,613.06**	0.00	5,347,420,816.00
		0.00	0.00	0.00	0.00
Total Assets C = A + B		**0.00**	**6,444,264,183.06**	0.00	**5,426,988,092.30**
LIABILITIES:-					
Current Liabilities		0.00	0.00	0.00	0.00
Deposits	**17**	85,171,853.00		168,773,190.20	
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	**85,171,853.00**	0.00	0.00
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	181,368,163.00	0.00	12,594,993.80	0.00
Total Non Current Liabilities : E		0.00	**181,368,163.00**		**12,594,993.80**
Total Liabilities : F = D + E		0.00	**266,540,016.00**	0.00	**12,594,993.80**
Net Assets: G = C - F		**0.00**	**6,177,724,167.06**	0.00	**5,414,393,098.50**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	5,149,067,690.51	0.00	5,149,067,690.51	0.00
Accumulated Surplus/(Deficits)	**20**	1,028,656,476.55	0.00	96,947,822.79	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity : H = G		**0.00**	**6,177,724,167.06**	0.00	**5,246,015,513.30**

The accompanying notes form part of these statements

HABU BAKO
Treasurer
Gwaram Local Government, Jigawa State

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

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	**NOTES**	**2025**	**2024**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	**1**	4,585,316,042.01	0.00	2,619,201,278.29	0.00
Government Share of VAT	**2**	3,473,184,505.57	0.00	2,718,537,353.84	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	41,087,309.37	0.00	26,022,381.60	0.00
Transfer from Other Government Entities	**5**	175,940,985.12	0.00	69,022,381.60	0.00
Total Inflow from operating Activities (A)			**8,275,528,842.07**	**0.00**	**5,432,783,395.33**
Outflows					
Salaries & Wages	**6**	2,896,609,884.83	0.00	1,949,885,324.43	0.00
Social Benefits	**7**	326,661,919.80	0.00	140,847,575.95	0.00
Overhead Cost	**8**	2,086,624,637.12	0.00	1,396,351,271.85	0.00
Grants & Contributions	**9**	1,590,133,060.79	0.00	1,057,211,970.71	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	**10**	241,381,889.87	0.00	573,700,196.26	0.00
Finance Cost			0.00	0.00	0.00
Total Outflow from Operating Activities (B)			**7,141,411,392.41**	**0.00**	**5,117,996,339.20**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			**1,134,117,449.66**	**0.00**	**314,787,056.13**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(882,714,988.96)	0.00	0.00	0.00
Net Cash Flow from Investing Activities		0.00	**(882,714,988.96)**	(333,480,947.87)	(333,480,947.87)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received			0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	**12**		0.00	(79,871.28)	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	85,171,833.00	0.00	12,336,277.00	0.00
Distribution of Surplus/Dividends Paid			0.00	0.00	0.00
Net Cash Flow from Financing Activities			**85,171,833.00**	0.00	**12,256,405.72**
Net Cash Flow From All Activities		0.00	336,574,293.70	0.00	(5,650,697.62)
Cash & Its Equivalent as at 1st January, 2025			54,274,648.17	0.00	(59,925,345.79)
Cash & Its Equivalent as at 31st December, 2025			**390,848,941.87**	**0.00**	**54,274,648.17**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			931,708,653.76	180,841,626.12	0.00
Add Back Non-Cash Movement Items:			0.00	0.00	0.00
Depreciation			202,408,795.90	134,732,218.38	0.00
Amortization			0.00	0.00	0.00
impairment Charges			0.00	0.00	0.00
			1,134,117,449.66	0.00	**315,573,844.53**
Net Movement in Current Asset/Liabilities					
Net Movement in receivables			0.00	0.00	0.00
Net Movement in Payables		85,171,833.00	0.00	(79,871.28)	
Net Cash Flow from Operating Activities			85,171,833.00	12,336,277.00	12,256,405.72
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE			(882,714,988.96)	0.00	**(333,480,947.87)**
Total Items Classified as Investing Activities			**336,574,293.70**	0.00	0.00
Net Cash Flow From All (Operating) Activities		**0.00**	336,574,293.70	0.00	(5,650,697.62)
Cash & it's Equivalent as at 1 January,2025		0.00	54,274,648.17	0.00	(59,925,345.79)
Cash & it's Equivalent as at 31 December,2025		**0.00**	**390,848,941.87**	0.00	**54,274,648.17**

The accompanying notes form part of these statements

HABU BAKO
Treasurer
Gwaram Local Government, Jigawa State

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**CAPITAL GRANT**	**RESERVE**	**ACCUMULATED SURPLUS/DEFICIT**	**TOTAL**
Opening Balance (1/1/2025)		5,149,067,690.51	96,947,822.79	5,246,015,513.30
		0.00	0.00	0.00
IPSAS Adjustment		0.00	0.00	0.00
		0.00	0.00	0.00
Additions During the year		0.00	0.00	0.00
		0.00	0.00	0.00
Surplus/Deficit for the year		0.00	**931,708,653.76**	931,708,653.76
		0.00	0.00	0.00
Closing Balance		**5,149,067,690.51**	**1,028,656,476.55**	**6,177,724,167.06**

The accompanying notes form part of these statements

HABU BAKO
Treasurer
Gwaram Local Government, Jigawa State

GWARAM 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	3,327,380,265.72	1,621,230,998.00	(1,706,149,267.72)	651,418,502.50
	SHARE OF EXCHANGE	250,184,301.72	1,600,000.00	(248,584,301.72)	1,521,398,905.46
	SHARE OF NON OIL REVENUE	30,431,055.06		(30,431,055.06)	7,607,763,066.11
	SOLID MINERALS	7,470,937.21	8,000,000.00	529,062.79	0.00
	E-MONEY	182,159,989.10		(182,159,989.10)	87,540,395.06
	FEDERAL STABILIZATION	0.00	140,000,000.00	0.00	0.00
	FOREX EQUILIZATION	0.00	1,400,000,000.00	0.00	0.00
	ECOLOGICAL	37,037,037.00		(37,037,037.00)	42,901,745.04
	ADDITIONAL INFLOW	708,577,563.18	64,523,081.00	(644,054,482.18)	
	SURE-P OTHER FAAC RECEIVED	42,074,893.02		(42,074,893.02)	236,251,026.04
	TOTAL	**4,585,316,042.01**	**3,235,354,079.00**	**(1,349,961,963.01)**	**10,147,273,640.21**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ADD INFLOW	ECOLOGICAL	OTHER FAAC PARIS CLUB	TOTAL
JANUARY	96,867,475.06	108,652,036.51	0.00	0.00	13,759,862.49	279,206,331.48	0.00	0.00	498,485,705.54
FEBRUARY	198,490,398.81	56,656,538.31	0.00	0.00	9,041,002.92	314,384,151.60	0.00	0.00	578,572,091.64
MARCH	211,574,888.74	0.00	0.00	7,470,937.21	15,351,389.54		0.00	0.00	234,397,215.49
APRIL	244,052,070.25	7,741,856.74	0.00	0.00	10,949,256.59	114,987,080.10	0.00	0.00	377,730,263.68
MAY	249,148,544.93	22,216,384.14	0.00	0.00	17,043,027.81	0.00	0.00	21,037,446.51	309,445,403.39
JUNE	227,319,030.05	21,129,958.06	0.00	0.00	12,126,483.69	0.00	0.00		260,575,471.80
JULY	274,073,109.14	11,060,535.80	30,431,055.06	0.00	12,785,144.84	0.00	0.00	21,037,446.51	349,387,291.35
AUGUST	354,569,758.13	11,289,960.74	0.00	0.00	16,460,729.00	0.00	37,037,037.00	0.00	419,357,484.87
SEPTEMBER	373,336,577.70	11,437,031.42	0.00	0.00	14,107,206.75	0.00	0.00	0.00	398,880,815.87
OCTOBER	336,007,854.01	0.00	0.00	0.00	22,423,821.95	0.00	0.00	0.00	358,431,675.96
NOVEMBER	375,870,787.21	0.00	0.00	0.00	20,840,241.08	0.00	0.00	0.00	396,711,028.29
DECEMBER	386,069,771.69	0.00	0.00	0.00	17,271,822.44	0.00	0.00	0.00	403,341,594.13
TOTAL	**3,327,380,265.72**	**250,184,301.72**	**30,431,055.06**	**7,470,937.21**	**182,159,989.10**	**708,577,563.18**	**37,037,037.00**	**42,074,893.02**	**4,585,316,042.01**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**3,473,184,505.57**	**3,584,177,892.00**	**3,584,177,892.00**	0.00

NOTE	DETAILS OF GOVERNMENT SHARE OF VAT						
2a		NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
S/N	MONTH	₦	₦	₦	₦	₦	₦
1	JANUARY	269,916,808.18	0.00	269,916,808.18	202,679,546.20	0.00	202,679,546.20
2	FEBRUARY	321,262,060.78	0.00	321,262,060.78	173,511,467.58	0.00	173,511,467.58
3	MARCH	273,974,207.51	0.00	273,974,207.51	187,420,576.06	0.00	187,420,576.06
4	APRIL	268,125,329.62	0.00	268,125,329.62	227,318,822.51	0.00	227,318,822.51
5	MAY	265,858,024.58	0.00	265,858,024.58	208,436,503.97	0.00	208,436,503.97
6	JUNE	306,677,427.29	0.00	306,677,427.29	207,340,528.78	0.00	207,340,528.78
7	JULY	288,687,833.18	0.00	288,687,833.18	228,722,400.69	0.00	228,722,400.69
8	AUGUST	288,332,518.91	0.00	288,332,518.91	258,604,928.90	0.00	258,604,928.90
9	SEPTEMBER	306,351,775.12	0.00	306,351,775.12	234,835,544.25	0.00	234,835,544.25
10	OCTOBER	369,076,520.09	0.00	369,076,520.09	241,456,557.27	0.00	241,456,557.27
11	NOVEMBER	298,700,556.68	0.00	298,700,556.68	283,543,119.52	0.00	283,543,119.52
12	DECEMBER	216,221,443.63	0.00	216,221,443.63	264,667,358.11	0.00	264,667,358.11
	TOTAL	**3,473,184,505.57**	0.00	**3,473,184,505.57**	**2,718,537,353.84**	0.00	**2,718,537,353.84**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACNUAL 2024 (₦)
3	Personal Income Tax	0.00	500,000.00	500,000.00	500,000.00
	TOTAL	**0.00**	**500,000.00**	**500,000.00**	**500,000.00**
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue			0.00	
	LICENCES	9,635,042.23	9,740,000.00	(104,957.77)	5,207,367.00
	FEES	24,797,992.14	15,650,000.00	9,147,992.14	11,061,127.00
	SALES	40,000.00	1,430,000.00	(1,390,000.00)	72,000.00
	EARNINGS	6,614,275.00	12,550,000.00	(5,935,725.00)	7,768,676.00
	RENT ON GOVT. PROPERTIES	0.00	2,200,000.00	0.00	0.00
	REPAYMENT	0.00	1,660,000.00	0.00	0.00
	INVESTMENT INCOME	0.00	1,090,000.00	0.00	0.00
	TOTAL	**41,087,309.37**	**44,320,000.00**	**(3,232,690.63)**	**24,109,170.00**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	30,000.00	40,000.00	(10,000.00)	45,000.00
	produce buying licenses/Corn Grinding	947,000.00	4,000,000.00	(3,053,000.00)	4,283,067.00
	Cattle Dealers Licenses	90,000.00	200,000.00	(110,000.00)	45,000.00
	Hawkers Permits	135,000.00	200,000.00	(65,000.00)	120,000.00
	Private School License	30,000.00	20,000.00	10,000.00	20,000.00
	Trade/ Kiosk Permit Licenses	50,000.00	150,000.00	(100,000.00)	62,500.00
	Tractor Hiring Licenses Fees	1,695,000.00	5,130,000.00	(3,435,000.00)	0.00
	TOTAL	**2,977,000.00**	**9,740,000.00**	**(6,763,000.00)**	**4,575,567.00**
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	ACTUAL 2024 (₦)
	Tender Fees	23,438,992.14	12,100,000.00	(11,338,992.14)	6,092,466.00
	Contractor Registration Fees	6,658,042.23	2,000,000.00	(4,658,042.23)	2,444,161.00
	Land Use /Sand Dredging Fee	336,000.00	1,500,000.00	1,164,000.00	645,500.00
	Timber/and Forest Fees	20,000.00	50,000.00	30,000.00	20,000.00
	Indigenship registration Fees	1,003,000.00		(1,003,000.00)	0.00
	TOTAL	**31,456,034.37**	**15,650,000.00**	**(15,806,034.37)**	**9,202,127.00**

	SALES				
	Sales of un-serviceable store	0.00	1,430,000.00	0.00	0.00
		0.00	1,430,000.00	0.00	0.00
	EARNINGS				
	Earning from Market	3,576,050.00	3,000,000.00	(576,050.00)	2,724,052.00
	Earning from Motor Park	989,500.00	1,700,000.00	710,500.00	1,028,600.00
	Earning from Comm, Activ, shop & shopping centre	1,833,000.00	4,500,000.00	2,667,000.00	2,989,000.00
	Earning from cattle market	170,725.00	1,500,000.00	1,329,275.00	952,024.00
	Abattoir / Slaughter House	45,000.00	1,850,000.00	1,805,000.00	45,000.00
	TOTAL	**6,614,275.00**	**12,550,000.00**	**5,935,725.00**	**7,738,676.00**
	SALES/RENT	40,000.00	2,200,000.00	2,160,000.00	0.00
	Rent on government Building	**40,000.00**	**2,200,000.00**	**2,160,000.00**	**0.00**
	TOTAL				
	REPAYMENT				
	Unclaimed Deposit	0.00	1,660,000.00	0.00	0.00
	TOTAL	0.00	**1,660,000.00**	0.00	0.00
	INVESTMENT INCOME				
	Interest on dividend	0.00	1,090,000.00	0.00	0.00
	TOTAL	0.00	**1,090,000.00**	0.00	0.00
	GRAND TOTAL	**41,087,309.37**	**44,320,000.00**	**3,232,690.63**	**21,516,370.00**

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	53,500,000.00		67,046,875.00	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	1,975,506.60	0.00
	40% Contribution PHC Salary	120,465,478.52	0.00	0.00	0.00
	Total Transfer From Other Government Entities	**175,940,985.12**	**2,000,000.00**	**69,022,381.60**	0.00

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
		ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
S/NO	**MONTHS**	**ACTUAL**	**40% PHC**	**I.G.R**	**ACTUAL**
1	JANUARY	0.00	0.00	164,625.55	13,400,000.00
2	FEBRUARY	0.00	0.00	164,625.55	10,846,875.00
3	MARCH	0.00	11,993,858.85	164,625.55	10,000,000.00
4	APRIL	500,000.00	12,045,325.08	164,625.55	300,000.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	1,400,000.00
6	JUNE	20,000,000.00	12,067,516.26	164,625.55	11,000,000.00
7	JULY	0.00	12,071,822.57	164,625.55	3,600,000.00
8	AUGUST	30,000,000.00	12,051,462.93	164,625.55	0.00
9	SEPTEMBER	0.00	12,083,037.06	164,625.55	0.00
10	OCTOBER	0.00	12,077,734.73	164,625.55	10,000,000.00
11	NOVEMBER	0.00	12,015,434.43	164,625.55	6,500,000.00
12	DECEMBER	0.00	12,050,827.89	164,625.55	0.00
	TOTAL	**53,500,000.00**	**120,465,478.52**	**1,975,506.60**	**67,046,875.00**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACRUAL 2024(₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	5,236,390.40	50,821,527.00	45,585,136.60	30,264,302.30
	Legislative Council	27,619,109.87	30,255,864.00	2,636,754.13	12,129,002.30
	Administrative and General services	143,081,392.48	159,651,301.00	16,569,908.52	82,426,505.00
	SUB-TOTAL	**175,936,892.75**	**240,728,692.00**	**64,791,799.25**	**124,819,809.60**
	ECONOMIC SECTOR				
	Agriculture Section	15,117,877.74	20,637,630.00	5,519,752.26	9,665,639.77
	Forestry Section	25,852,192.08	19,308,476.00	(6,543,716.08)	12,293,115.03
	Livestock Section (Veterinary)	21,904,956.82	24,871,040.00	2,966,083.18	12,219,165.67
	Treasury Account Section	62,847,282.73	168,394,340.00	105,547,057.27	36,095,597.49
	Internal Audit	3,355,801.80	3,450,735.00	94,933.20	2,020,881.28
	Planning, Research & Statistics Department	42,362,715.27	3,789,566.00	(38,573,149.27)	31,703,959.36
	Monitoring & Evaluation			0.00	
	Statistics	3,297,671.68	36,055,879.00	32,758,207.32	0.00
	Treasury Revenue Section	17,123,448.12	27,635,213.00	10,511,764.88	10,428,542.70
	Road & Communication Section	29,476,479.34	27,496,174.00	(1,980,305.34)	14,927,304.21
	Mechanical Section	23,782,229.97	27,692,712.00	3,910,482.03	15,817,140.80
	Electrical Section	5,550,506.22	4,816,193.00	(734,313.22)	3,082,521.15
	Land & Survey Section	7,539,582.98	6,308,004.00	(1,231,578.98)	3,778,827.80
	Building Section	7,934,062.57	10,616,644.00	2,682,581.43	4,793,228.86
	SUB-TOTAL	**266,144,807.32**	**381,072,606.00**	**114,927,798.68**	**156,825,924.12**

	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	114,879,239.97	164,365,654.00	49,486,414.03	63,863,092.77
	Education (Teaching Staff)	1,499,036,773.10	1,760,670,315.00	261,633,541.90	1,027,594,226.68
	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)	81,288,612.57	113,879,481.00	32,590,868.43	63,284,644.44
	Curative	630,617,575.68	576,003,559.00	(54,614,016.68)	430,442,750.58
	Rural Water Supply	21,209,584.41	20,833,813.00	(375,771.41)	9,692,734.45
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	62,159,873.68	72,612,030.00	10,452,156.32	36,145,295,295.87
	Information, Youth, Sport & Culture	25,184,208.59	22,534,443.00	(2,649,765.59)	13,268,228.53
	Social Welfare Section	18,630,340.68	70,495,476.00	51,865,135.32	23,027,547.39
	Trade Section and Cooperatives	1,521,976.08	2,931,817.00	1,409,840.92	921,070.00
	SUB-TOTAL	**2,454,528,184.76**	**2,804,326,588.00**	**349,798,403.24**	**37,777,389,590.71**
	GRAND TOTAL	**2,896,609,884.83**	**3,426,127,886.00**	**529,518,001.17**	**38,059,035,324.43**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACRUAL 2024(₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	53,150,160.05	100,000,000.00	46,849,839.95	31,417,184.48
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	133,173,085.19	100,000,000.00	(33,173,085.19)	82,288,344.60
	CONTRIBUTION TO PENSION FOR PHC STAFF	51,449,785.68	60,000,000.00	8,550,214.32	27,142,046.87
	17% OUTSTANDING PAYMENT TO CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**326,661,919.80**	**260,000,000.00**	**(66,661,919.80)**	**140,847,575.95**

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

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	145,647,900.00	57,000,000.00	(88,647,900.00)	0.00
	Legislative Council	60,850,000.00	48,000,000.00	(12,850,000.00)	0.00
	Administrative and General services	433,798,166.56	143,700,000.00	(290,098,166.56)	0.00
	SUB-TOTAL	**640,296,066.56**	**248,700,000.00**	**(391,596,066.56)**	0.00
	ECONOMIC SECTOR			0.00	0.00
	Agriculture Section	7,138,000.00	5,300,000.00	(1,838,000.00)	0.00
	Forestry Section	580,000.00	4,300,000.00	3,720,000.00	0.00
	Livestock Section (Veterinary)	6,506,000.00	6,500,000.00	(6,000.00)	0.00
	Treasury Account Section	14,114,390.53	464,100,000.00	449,985,609.47	0.00
	Internal Audit		600,000.00	600,000.00	0.00
	Planning, Research & Statistics Department	19,800,000.00	8,400,000.00	(11,400,000.00)	0.00
	Monitoring & Evaluation			0.00	0.00
	Statistics	23,085,000.00	6,200,000.00	(16,885,000.00)	0.00
	Treasury Revenue Section	3,050,000.00	5,700,000.00	2,650,000.00	0.00
	Road & Communication Section	2,300,000.00	5,500,000.00	3,200,000.00	0.00
	Mechanical Section	60,452,750.00	16,300,000.00	(44,152,750.00)	0.00
	Electrical Section	146,391,114.80	304,800,000.00	158,408,885.20	0.00
	Land & Survey Section	400,000.00	700,000.00	300,000.00	0.00
	Building Section	5,273,467.70	10,500,000.00	5,226,532.30	0.00
	SUB-TOTAL	**289,090,723.03**	**838,900,000.00**	**549,809,276.97**	0.00
	SOCIAL SECTOR			0.00	0.00
	Local Education Authority			0.00	0.00
	Education (Non-Teaching Staff)	35,648,161.25	18,000,000.00	(17,648,161.25)	0.00
	Education (Teaching Staff)			0.00	0.00
	Adult Education	7,795,000.00	7,157,880.00	(637,120.00)	0.00
	Other Education			0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	74,808,000.00	54,500,000.00	(20,308,000.00)	0.00
	Curative	76,467,418.72	60,000,000.00	(16,467,418.72)	0.00
	Rural Water Supply	150,091,214.31	181,000,000.00	30,908,785.69	0.00
	Traditional Officer (District Head Office)			0.00	0.00
	Community Development Section	65,298,000.00	16,500,000.00	(48,798,000.00)	0.00
	Information, Youth, Sport & Culture	23,699,000.00	14,080,000.00	(9,619,000.00)	0.00
	Social Welfare Section	17,643,333.36	52,000,000.00	34,356,666.64	0.00
	Trade Section and Cooperatives	6,650,000.00	11,500,000.00	4,850,000.00	0.00
	SUB-TOTAL	**458,100,127.64**	**414,737,880.00**	(43,362,247.64)	0.00
	TOTAL	**1,387,486,917.23**	**1,502,337,880.00**	**114,850,962.77**	0.00
	Over Head From Capital Receipt	**699,137,719.89**	**909,429,200.00**	**210,291,480.11**	0.00
	GRAND TOTAL	**2,086,624,637.12**	**2,411,767,080.00**	**325,142,442.88**	0.00

	OTHER OVER HEAD COST BY SECTOR				
8.2	**OVER HEAD COST BY SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	General Renovation of 5 Daily prayer at Garwa, Jata and Yarfi	5,992,500.00	15,000,000.00	9,007,500.00	0.00
	Settlement of outstanding Liabilities	4,270,500.00	10,082,000.00	5,811,500.00	0.00
	Land Compensation	4,750,000.00	15,000,000.00	10,250,000.00	0.00
	General Renovation of Guest House Dutse	19,437,901.98	20,000,000.00	562,098.02	0.00
	Renovation of Five Daily Prayer Mosque at Fagam, Isawa,Dubau, Jikas and Auyakawa	36,646,536.87	15,000,000.00	(21,646,536.87)	0.00
	Renovation of Hon Chairman Duplex House	4,968,500.00	70,000,000.00	65,031,500.00	0.00
	TOTAL ADMIN	**76,065,938.85**	**145,082,000.00**	69,016,061.15	0.00
	ECONOMIC SECTOR			0.00	0.00
	Purchase of Grains	24,000,000.00	50,000,000.00	26,000,000.00	0.00
	Road Side Tree Planting	10,570,000.00	5,000,000.00	(5,570,000.00)	0.00
	Demarcation of Grazing Reserve at Bagadaza Forest	4,004,000.00	5,000,000.00	996,000.00	0.00
	Procurement of Equipment for water scheme Reticulation	11,842,000.00	5,000,000.00	(6,842,000.00)	0.00
NOTE	Purchase of Submersible and Accessories	15,043,775.00	50,000,000.00	34,956,225.00	0.00
	Provision of 11No Complete solar water schemes 1No at Nahuce Haya and Gwani	20,828,617.50	182,107,200.00	161,278,582.50	0.00
	Conversion of Motorized water pump station to solar at kalasu, kadale and yadda	64,460,585.98	34,300,000.00	(30,160,585.98)	0.00
	Construction of 22No 750mm Square Culvert at Zandan Nagogo Barin Hayin Warde and Dabaja	6,024,000.00	55,440,000.00	49,416,000.00	0.00
	Erosion control at Kunnadi	1,240,000.00	50,000,000.00	48,760,000.00	0.00
	TOTAL ECONOMIC	**134,012,978.48**	**436,847,200.00**	302,834,221.52	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Hand Pump Materials	53,910,000.00	50,000,000.00	(3,910,000.00)	0.00
	Contribution for the Supply of primary school uniforms Note Book and others to LEA	11,601,500.00	27,500,000.00	15,898,500.00	0.00
	Contribution to Student care program	9,900,000.00		(9,900,000.00)	0.00
	Special support to people with chronic health progaramme	6,374,161.25	30,000,000.00	23,625,838.75	0.00
	Purchase of Relief Materials	30,311,500.00	40,000,000.00	9,688,500.00	0.00
	Contribution to Community Development Project	280,103,477.58	80,000,000.00	(200,103,477.58)	0.00
	Conversion of NRC Secretariat to ICT Centre	8,903,163.73	40,000,000.00	31,096,836.27	0.00
	Women and Youth Empowerment on small scale Business	4,975,000.00	20,000,000.00	15,025,000.00	0.00
	Social Intervention Programme	14,780,000.00	20,000,000.00	5,220,000.00	0.00
	Youth Empowerment Programme	68,200,000.00	20,000,000.00	(48,200,000.00)	0.00
	TOTAL SOCIAL	**489,058,802.56**	**327,500,000.00**	**(161,558,802.56)**	0.00
	TOTAL OVERHEAD FROM CAPITAL RECEIPT	**699,137,719.89**	**909,429,200.00**	**210,291,480.11**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	72,708,110.53	55,000,000.00	(17,708,110.53)	50,585,858.61
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	72,708,110.53	55,000,000.00	(17,708,110.53)	50,585,858.61
	2% Sule Lamido University Kafin Hausa	145,416,221.09	50,000,000.00	(95,416,221.09)	102,181,667.43
	Contribution to State & LG Joint Projects & Programmes	493,500,000.00	200,000,000.00	(293,500,000.00)	348,000,000.00
	5% EMIRATE	363,540,802.72	200,000,000.00	(163,540,802.72)	252,929,293.03
	STABILIZATION FUND	379,841,815.92	150,000,000.00	(229,841,815.92)	252,929,293.03
	Special Service Directorate (Security Guards)	53,168,000.00	0.00	(53,168,000.00)	0.00
	Jigawa Health Insurance Management Agency	9,250,000.00	0.00	(9,250,000.00)	0.00
	TOTAL	**1,590,133,060.79**	**710,000,000.00**	(880,133,060.79)	**1,057,211,970.71**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	67,612,400.00	35,000,000.00	(32,612,400.00)	**354481200**
	Ministry for Water Resources (Water Facilities)	14,989,832.38	35,000,000.00	20,010,167.62	**165530309.14**
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,830,666.64	24,000,000.00	8,169,333.36	20,030,666.64
	Directorate of Salary and Pension Administration	31,258,020.48		(31,258,020.48)	31,258,020.48
	LACA and Masaki	6,000,000.00	2,500,000.00	(3,500,000.00)	1,800,000.00
	State Emergency Management Agency (SEMA RAMADAN)	105,090,970.37	0.00	(105,090,970.37)	0.00
	Allura Da Zare and Ministry of Information	600,000.00	0.00	(600,000.00)	0.00
	TOTAL	**241,381,889.87**	**96,500,000.00**	**(144,881,889.87)**	**53,088,687.12**
11	**CONSTRUCTION & PURCHASE OF PPE**				
11a	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of 1No Sharon Bus for NPF Basirka	12,728,596.30	15,000,000.00	2,271,403.70	0.00
	Procurement of official Vehicles to Hon Chairman, Vice Chairman, Hon Speaker, Secretary and Executive Council Bus	180,560,187.00	150,000,000.00	(30,560,187.00)	0.00
	Construction of District Head House at Fagam	26,399,612.08	15,000,000.00	(11,399,612.08)	0.00
	Construction of Midwifery Quarters at Zandam	50,000,000.00		(50,000,000.00)	0.00
	Construction of 11No Public Convenience 1No at each wards	19,092,082.09	55,000,000.00	35,907,917.91	0.00
	Construction of Waiting Shade at Sara Forest Guards	4,050,000.00		(4,050,000.00)	0.00
	SUB TOTAL	**292,830,477.47**	**235,000,000.00**	(57,830,477.47)	0.00

11b	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Provision of 154No of Solar Street Light across the 11 Wards	202,503,744.09	183,856,750.00	(18,646,994.09)	0.00
	Construction of solar power water schemes at Haya and Nahuche	20,828,617.50		(20,828,617.50)	0.00
	Drilling of 55NoHand Pump 5No at each wards	86,574,436.89	126,500,000.00	39,925,563.11	0.00
	Construction of 22No Ring Culvert across the LGA	50,450,308.95	55,440,000.00	4,989,691.05	0.00
	Construction of solar power water schemes at Haya and Nahuche	16,223,751.42		(16,223,751.42)	0.00
	SUB TOTAL	**376,580,858.85**	**365,796,750.00**	**(10,784,108.85)**	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Islamiyya School at Lafiyari	3,476,430.06	8,000,000.00	4,523,569.94	0.00
	Construction of 1blocks of two classroom Islamiyya School at Rahama and Kauyagana	12,185,583.86	15,000,000.00	2,814,416.14	0.00
	Construction of 11No one blocks of two classroom Islamiyya School at each wards	190,120,179.40	213,800,000.00	23,679,820.60	0.00
	Construction of 11No Health post clinics across the LGA	7,521,459.32	145,200,000.00	137,678,540.68	0.00
	SUB TOTAL	**213,303,652.64**	**382,000,000.00**	168,696,347.36	0.00
	GRAND TOTAL	**882,714,988.96**	**982,796,750.00**	**100,081,761.04**	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	25,292,628.13
	CURRENT YEAR ADVANCE	25,292,628.13
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	266,540,016.00
	PREVIOUS YEAR NCL	181,368,183.00
	MARGINS	**85,171,833.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	339,374,335.83	60,776.06
	OVERHEAD ACCOUNT	300,552.69	30,887,595.57
	SALARY ACCOUNT	6,230,540.35	1,443,507.23
	PROJECT ACCOUNT	39,862,834.30	20,842,644.09
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	5,080,678.70	1,040,125.22
	TOTAL	**390,848,941.87**	**54,274,648.17**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	6,692,628.13	6,692,628.13
	OTHER ADVANCE	18,600,000.00	18,600,000.00
	TOTAL	**25,292,628.13**	**25,292,628.13**

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 01/01/2025	652,959,183.67	4,647,143,336.73	20,459,944.44	8,877,500.00	42,858,673.52	110,250,000.00	5,482,548,638.38
	ADDITIONAL		363,295,655.76			326,130,549.40	193,288,783.80	882,714,988.96
	TOTAL ASSETS AS AT 31st Dec 2025	652,959,183.67	5,010,438,992.49	20,459,944.44	8,877,500.00	368,989,222.92	303,538,783.80	6,365,263,627.34
	DEPRECIATION B/F	13,059,183.67	92,942,866.73	2,045,994.44	1,775,500.00	2,858,673.52	22,050,000.00	134,732,218.38
	DEPRECIATION CHARGE FOR THE YEAR AT 31/12/2025	13,059,183.67	100,208,779.85	2,045,994.44	1,775,500.00	24,611,581.17	60,707,756.76	202,408,795.90
	ACCUMULATED DEPRECIATION 31/12/25	26,118,367.35	193,151,646.58	4,091,988.89	3,551,000.00	27,470,254.69	82,757,756.76	337,141,014.27
								0.00
	NET BOOK VALUE AS AT 31/12/2025	626,840,816.33	4,817,287,345.91	16,367,955.56	5,326,500.00	341,518,968.23	220,781,027.04	**6,028,122,613.06**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	PAYE	0.00	**0.00**
	NULGE	0.00	3,991,761.00
	8% CPS	0.00	8,971,434.00
	MHWUN	0.00	1,621,582.00
	PARTY CONTR.	0.00	2,033,096.00
	CAR LOAN	32,173.00	0.00
	GOVT TAX	0.00	79,651,242.52
	7.5% VAT	44,919,893.00	58,348,517.68
	5% WHT	31,044,381.00	2,374,159.00
	1% STAMP DUTY	4,694,353.00	4,920,496.00
	5% WHT (BIR)	4,481,053.00	434,450.00
	TOTAL	**85,171,853.00**	**162,346,738.20**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	0.00	874,021.00
	5%WHT	0.00	2,374,159.00
	OTHERS	181,368,163.00	9,346,812.80
	TOTAL	**181,368,163.00**	**12,594,992.80**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,149,067,690.51	0.00	0.00	5,149,067,690.51
	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	5,149,067,690.51	0.00	0.00	**5,149,067,690.51**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/F	96,947,822.79	(83,893,803.36)
	SURPLUS/DEFICIT FOR THE YEAR	931,708,653.76	180,841,626.15
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**1,028,656,476.55**	**96,947,822.79**

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 Gwaram 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.

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Gwaram Local Government revealed that, the Sum of Four Billion, Five Hundred and Eighty Five Million, Three Hundred and Sixteen Thousand, Forty Two Naira, One Kobo (₦4,585,316,042.01) only was received from the Federation Account as government share of statutory revenue for the year ended 31st December, 2025. This represents 137.8% of the budgeted amount of Three Billion, Three Hundred and Twenty Seven Million, Three Hundred and Eighty Thousand, Two Hundred and Sixty Five Naira Seventy Two Kobo (₦3,327,380,265.72) only.

2. GOVERNMENT SHARE OF VAT

The Sum of Three Billion, Four Hundred and Seventy Three Million, One Hundred and Eighty Four Thousand, Five Hundred and Five Naira, Fifty Seven Kobo (₦3,473,184,505.57) only was received from the Federation Account as government share of VAT representing 96.90% of the total budgeted amount of Three Billion, Five Hundred and Eighty Four Million, One Hundred and Seventy Seven Thousand, Eight Hundred and Ninety Two Naira (₦3,584,177,892.00) only.

3. NON TAX REVENUE

Within the period of January-December 2025, the total Sum of Forty One Million, Eight Seven Thousand, Three Hundred and Nine Naira Thirty Seven Kobo (₦41,087,309.37) only was realized by the Local Government Council as non-Tax Revenue which represents 92.70% of the budgeted amount of Forty Four Million, Three Hundred and Twenty Thousand Naira (₦44,320,000.00) only.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

A total Sum of One Hundred and Seventy Five Million, Nine Hundred and Forty Thousand, Nine Hundred and Eighty Five Naira, Twelve Kobo (₦175,940,985.12) only was received as transfers from State Government Independent and Stabilization account from the Ministry for Local Government and Community Development for the year ended 31st December, 2025. This represents 8.79% of the budgeted amount of Two Million Naira (₦2,000,000.00) only.

5 BANK RECONCILIATION STATEMENTS

All the accounts maintained by Gwaram Local Government Council have been reconciled accordingly as prescribed in the financial Memorandum.

6. BUDGET PERFORMANCE

The budget performance for the year ended 31st December, 2025 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
REVENUE				
GOVERNMENT SHARE OF STATUTORY REVENUE	4,585,316,042.01	3,327,380,265.72	-1,257,935,776.29	137.8
GOVERNMENT SHARE OF VAT	3,473,184,505.57	3,584,177,892.00	110,993,386.43	96.90
TAX REVENUE				
NON TAX REVENUE	41,087,309.37	44,320,000.00	3,232,690.63	92.70
TRANSFER FROM OTHER GOVERNMENT ENTITIES	175,940,985.12	2,000,000.00	-173,940,985.12	8.79
TOTAL REVENUE	**8,275,528,842.07**	**6,958,378,157.72**	**-1,317,150,684.35**	**118.92**
EXPENDITURE				
RECURRENT EXPENDITURE	7,343,820,188.31	7,447,331,800.23	103,511,611.92	98.61
CAPITAL EXPENDITURE	882,714,988.96	1,742,796,750.00	860,081,761.04	50.64
TOTAL EXPENDITURE	**8,226,535,177.27**	**9,190,128,550.23**	**963,593,372.96**	**89.51**

1. TOTAL REVENUE

From the above table analysis shows that, the Sum of Eight Billion, Two Hundred and Seventy Five Million, Five Hundred and Twenty Eight Thousand, Eight Hundred and Forty Two Naira, Seven Kobo (₦8,275,528,842.07) only was received from the Federation Account Non Tax Revenue and transfers from other government entities. The figure represents 118.92% of the total estimated revenue of Six Billion Nine Hundred and Fifty Eight Million Three Hundred and Seventy Eight Thousand One Hundred and Fifty Seven Naira Seventy Two Kobo(₦6,958,378,157.72) only.

2. RECURRENT EXPENDITURE

The total recurrent expenditure incurred by the Local Government Council during the year ended 31st December, 2025 was Seven Billion, Three Hundred and Forty Three Million, Eight Hundred and Twenty Thousand, One Hundred and Eighty Eight Naira, Thirty One Kobo (₦7,343,820,188.31) only representing 98.61% of the budgeted recurrent of Seven Billion, Four Hundred and Forty Seven Million Three Hundred and Thirty One Thousand Eight Hundred Naira, Twenty Three Kobo (₦7,447,331,800.23) only.

3. CAPITAL EXPENDITURE

The Sum of Eight Hundred and Eighty Two Million, Seven Hundred and Fourteen Thousand, Nine Hundred and Eighty Eight Naira, Ninety Six Kobo (₦882,714,988.96) only was incurred as capital expenditure for the period of January-December 2025 which represents only 50.64% of the total budgeted capital expenditure ofOne Billion Seven Hundred and Forty Two Million, Seven Hundred and Ninety Six Thousand Seven Hundred and Fifty Naira(₦1,742,796,750.00) only.

4. RECOMMENDATIONS

a. More revenue should be spend on Capital expenditure to improve the standard of the socio-Economic we

b. Generated I.G.R is recommendable more grade to your elbow.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF GWARAM 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 Gwaram 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 Eight Hundred and Ninety Seven Million,One Hundred Forty Eight Thousand, Ninety Four Naira, Ninety Kobo(₦897,148,094.9**0**) only was issued to Gwaram 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	ALG/ AUD/BKD/ZO/GRM/LQ1/25	Un-Presented Payments Voucher	29,442,900.00	29,442,900.00	0.00
2	ALG/ AUD/BKD/ZO/GRM/LQ2/25	Irregular Payments	112,402,861.25	112,402,861.25	0.00
3	ALG/ AUD/BKD/ZO/GRM/LQ3/25	Un-Account Expenditure	75,565,931.59	75,565,931.59	0.00
4	ALG/ AUD/BKD/ZO/GRM/LQ4/25	Payments without Approval	21,459,500.00	21,459,500.00	0.00
5	ALG/ AUD/BKD/ZO/GRM/LQ5/25	Payment for Services not Rendered	49,556,325.00	49,556,325.00	0.00
6	ALG/ AUD/BKD/ZO/GRM/LQ6/25	Payment of Un-Supplied Items	55,744,500.00	55,744,500.00	0.00
7	LG/ AUD/BKD/ZO/GRM/LQ7/25	Payment of Service yet to be Rendered	23,520,000.00	23,520,000.00	0.00
8	LG/ AUD/BKD/ZO/GRM/LQ8/25	Irregular Payment	59,589,984.00	59,589,984.00	0.00
9	LG/ AUD/BKD/ZO/GRM/LQ9/25	Un-Presented Payment Voucher	223,349,163.39	223,349,163.39	0.00
10	LG/ AUD/BKD/ZO/GRM/LQ10/25	Un-Accounted Payment from Cash Book	126,698,997.42	126,698,997.42	0.00
11	LG/ AUD/BKD/ZO/GRM/LQ11/25	Un-Accounted Payment from Book Statement	61,018,760.25	61,018,760.25	0.00
12	LG/ AUD/BKD/ZO/GRM/LQ12/25	Un-Presented Payment Voucher	31,609,172.00	31,609,172.00	0.00
13	LG/ AUD/BKD/ZO/GRM/LQ13/25	Irregular Payments	27,190,000.00	27,190,000.00	0.00
	TOTAL		897,148,094.90	897,148,094.90	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gwaram Local Government staff and local Education Authorities. To this effect, a number of Eighty Four(84) 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 toOne Hundred and Twenty Nine Million, Eight Hundred and Sixty Thousand, Four Hundred and Thirty Two Naira only N129,862,432.00.

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 Fourteen(14) numbers of staff retired and deceased owed Gwaram Local Government Council, the sum of Six Million, Two Hundred and Fourteen Thousand, Nine Hundred and Fourteen Naira N6,214,914.00 only which has been deducted and remitted back by the pension administration.

QUERIES

Bal – 16,700,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKD/ZO/GRM/LQ12/25

The, Hon. Chairman

Gwaram Local Government

Station: Gwaram

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

Head C-C Sub Head: C-C

Amount N: ₦31,609,172

Payee: Sundry Persons

Nature of Payment: Unpresented Payment Vouchers

Date:

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

DCA
Pls deal
AG
13/3/26

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

Various payment vouchers amounting to Thirty-One Million Six Hundred and Nine Thousand, One Hundred and Seventy-Two Naira (₦31,609,172) only, were paid to different payees without payment vouchers. Refer to the attached schedule for more details.

This action is contrary to the provision of Financial Memoranda Chapter 14:3 which states that "under no Circumstances should a cheque be raised or cash paid for services for which a payment voucher has not been raised".

Inview of the above therefore, the officer(s) concerned should produce a properly authorized payment vouchers for the same amount or else the whole amount be refunded and this office be informed for examination and verification.

This is copied to the Auditor General Local Government Council and the Zonal Director Audit Birnin Kudu Zone for their information.

Best Regards

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

NIL
NRE.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/BKD/ZO/GRM/LQ10/25

The, Hon. Chairman

Gwaram *Local Government*

Audit Form I Gwaram

Station: C-C July – Nov 2025

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

Head *Sub Head:*

Amount N: ₦61,018,760.25

Payee: Sundry Persons

Nature of Payment: Unaccounted Payment From Bank Statement

Date:

DCA
P/s deal
AG 17/2/26

AUDIT QUERRY

UNACCOUNTED PAYMENT FROM BANK STATEMENT

The sum of Sixty-One Million, Eighteen-Thousand Seven Hundred and sixty Naira Twenty Five Kobo (**₦61,018,760.25**) only, were spent for various services to the Local Government without posting it into the Cash Book.

This action contradicts chapter 1.10 (3-4) of financial memorandum.

Therefore, the officers concerned should explain fully behind this serious anomalies or else the whole amount be recovered, and to furnish this office for the recoveries.

This is copied to Auditor General Local Government Council and the Zonal Director Audit, Birnin Kudu Zone, for their information and necessary action.

Best Regards,

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

Bal — ₦63,595,332.62

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Gwaram

Station: C-C July – Nov 2025

Local Query No. LG/AUD/BKD/ZO/GRM/LQ10/25

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

The, Hon. Chairman

Head *Sub Head:*

Gwaram *Local Government*

Amount N: ₦126,698,997.42

Payee: Sundry Persons

Nature of Payment: Unaccounted Payment

Date: From Cashbook

DCA
Pls deal
24 Jashw
AG 18/2/26

AUDIT QUERRY

UNACCOUNTED PAYMENT FROM CASHBOOK

Payment amounting to one Hundred and Twenty-Six Million, Six Hundred and Ninety-Eight Thousand, Nine Hundred and Ninety-Seven Naira, Fourty Two Kobo (₦126,698,997.42) only, were observed as unaccounted.

This action contradicts section 1:10 (3-4) of Financial Memoranda.

Therefore, the concerned officers should account for the amount stated and this Office be informed for necessary action.

This is copied to the Auditor General Local Government Council and the Zonal Director Audit, Birnin Kudu Zone, for their information and necessary action.

Best Regards,

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

Balance:
43,057,491.45

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Gwaram

Station: C-C July – Nov 2025

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

Head Sub Head:

Amount N: ₦229,212,463.95

Payee: Sundry Persons

Nature of Payment: Un Presented Payment Vouchers

Date:

Local Querry No. LG/AUD/BKD/ZO/GRM/LQ9/25

The, Hon. Chairman

Gwaram Local Government

DCA
Pls deal
AG 18/2/26

AUDIT QUERRY

UN PRESENTED PAYMENT VOURCHERS

Various Payment vouchers amounting to Two Hundred and Twenty-Nine Million Two Hundred and Twelve Thousand Four Hundred and Sixty-Three-Naira Ninety-Five Kobo (₦229,212,463.95) were paid to different payees without payment vouches, refer to the attached schedule for more details.

This action is contrary to the provision of Financial Memorandum chapter 14:3 which states that under no circumstance should a cheque be raised or cash paid for services for which a payment voucher has not been raised.

In view of the above therefore, the Officer concerned should produce a properly authorized payment vouchers for the same amount or else refund the whole amount, and this Office be informed for examination and verification.

This is copied to the Auditor General Local Government Council and the Zonal Director Audit, Birnin Kudu zone for their information.

Best Regards,

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

Bal 41,207,770 nec

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Gwaram

Local Querry No. LG/AUD/BKD/ZO/GRM/LQ7/25 8

Pv. No.: c-c *Date:* July – Nov 2025

The, Hon. Chairman

Head c-c *Sub Head:* c-c

Gwaram *Local Government*

Amount N: ₦59,589,984.00

Payee: Sundry Persons

Nature of Payment: Irregular Payments

Date:

DCA
Pls deal
AG 18/2/26

AUDIT QUERRY

IRREGULAR PAYMENTS

Payment vouchers amounting to Fifty-Nine Million, Five Hundred and Eighty-Nine Thousand, Nine Hundred and Eighty-Four Naira (₦59,589,984.00) only, been made without proper supporting documents. Refer the attached schedule for details.

This action contradicts the provision of financial Memorandum 14:4(3) which stipulated that each payment voucher must be accompanied with necessary supporting documents to authenticate the payment.

In view of the above therefore, the concerned officers should rectify these anomalies and this Office be inform for further action.

Same is copied to the Auditor General Local Government Council and the Zonal Director Audit, Birnin Kudu Zone for their information and necessary action.

Best Regards,

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

TV with back B/F

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKD/ZO/GRM/LQ7/25

The, Hon. Chairman

Gwaram Local Government

Station: Gwaram C-C July – Nov. 2025

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

Head Sub Head:

Amount N: ₦23,520,000.00

Payee: Sundry Persons

Nature of Payment: Services Yet to be Rendered

Date:

DCA
pls deal
AG 18/2/26

AUDIT QUERRY

PAYMENT OF SERVICES YET TO BE RENDERED

Payment vouchers amounting to Twenty-Three Million, Five Hundred and Twenty Thousand Naira (₦23,520,000.00) only, was paid without rendering the said services.

This action contradicts the provision of chapter (14:9:2) of the Financial Memoranda and Chapter 8 of financial regulations refer.

In view of the above therefore, the concerned officers should render the said services or else the total amount be refunded and this office be informed for the recovery details.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit, Birnin Kudu Zone for their information and necessary action.

Best Regards,

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

19.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/AUD/BKD/ZO/GRM/LQ6/25

The, Chairman

Gwaram *Local Government*

Station: Gwaram
Pv. No.: CC *Date:* Jan – May 2025
Head CC *Sub Head:* CC
Amount N: 55,744,500.00
Payee: Sundry
Nature of Payment; Payment of Un Supplied Items
Date: 5th Oct. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/10/25
RECEIVED

DCA
Pls deal
9/10/25

AUDIT QUERRY

PAYMENT OF UN SUPPLIED ITEMS

The sum of Fifty Five Million Seven Hundred and Fourty Four Thousand Naira Only (55,744,500.00) were paid for various repairs and purchases to the local government.

The items said to have been purchased were not taken to their respective stores as no evidence of purchase such as invoice SRV and ledger page were attached to the payment vouchers.

This contradicts the provision of financial memoranda chapter (14:12)

In view of the above therefore, the concerned officer should be ask to fully explain or else the total sum paid be recovered and this office be inform for re-verification.

Same is copied to the Auditor General Local Governments and the Zonal Director Audit Birnin Kudu Zone for their information.

Aminu Umar
Area Auditor
Gwaram Local Government

Ok, noted and filed as appropriate please.
DCA
29/10/25

16 TV ??

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/AUD/BKD/ZO/GRM/LQ5/25

The, Chairman

Gwaram Local Government

Station: Gwaram

Pv. No.: CC Date: Jan – May 2025

Head CC Sub Head: CC

Amount N: 49.556,325.00

Payee: Sundry

Nature of Payment; Payment for Services not Rendered

Date: 5th Oct. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/10/25
RECEIVED

DCA
Pls deal
AG 9/10/25

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

Payment vouchers amounting to Fourty Nine Million Five Hundred and Fity Six Thousand Three Hundred and Twenty Five Naira (49,556,325.00) were paid without rendering the said services.

This action contradicts the provision of chapter (14:7)(2)of the financial memoranda and chapter (8) of financial regulations.

In view of the above therefore, the concerned officers should render the said services or else amount to be refunded.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit B/Kudu Zone for their information and necessary action.

Aminu Umar
Area Auditor
Gwaram Local Government

Noted as endorsed and filed as appropriate pls.
DCA 22/10/25

14

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Query No. ALG/AUD/BKD/ZO/GRM/LQ4/25

The, Chairman

Gwaram *Local Government*

Station: Gwaram
Pv. No.: CC *Date:* Jan – May 2025
Head CC *Sub Head:* CC
Amount N: 21,459,500.00
Payee: Sundry
Nature of Payment: Payment Without Approval
Date: 5th Oct. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/10/25
RECEIVED

DCA
Pls deal
4 AG 9/10/25

AUDIT QUERRY

PAYMENT WITHOUT APPROVAL

Payment vouchers worth Twenty One Million Four Hundred and Fifty-Nine Thousand Five Hundred Naira (21,459,500.00) were paid to the attached payees for various services rendered to the local government, refer attached schedule for details

During our Audit Examination of payment vouchers it was observed that such payment vouchers were not approved by the Chief Accounting Officer of the local government. This action is contrary to the provision of financial memoranda chapter (14:3) which states that each payment must be supported by an approved payment vouchers

In view of the above, the concerned officer shall rectify the anomalies and this office be inform for further verification.

Same is copied to the Auditor General Local Government Councils and Zonal Director Audit B/Kudu for their information and necessary action

Aminu Umar
Area Auditor
Gwaram Local Government

Ok would be acted on and filed as appropriate please.
DCA
22/10/25

69702,631,599

10

? Bal - ₦27,256,313.996

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Gwaram

Local Query No. ALG/AUD/BKD/ZO/GRM/LQ3/25

Pv. No.: CC Date: Jan – May 2025

The, Chairman

Head CC Sub Head: CC

Gwaram Local Government

Amount N: 75,565,931.59

Payee: Sundry

Nature of Payment: Un Accounted Expenditures

Date: 5th Oct. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/10/25
RECEIVED

DCA
Pls deal
5/10/25

AUDIT QUERRY

UN ACCOUNT EXPENDITURES

The Sum of Seventy Five million Five Hundred and Sixty Five Thousand Nine Hundred and Thirty One Naira Fifty Nine Kobo (75,565,931.59) were spend for various services rendered to the local government without using prepared payment vouchers to support the payment. Refer to schedule for details.

This action contradict the provision of financial memoranda chapter (14:3)
In view of the above, therefore the concerned officers should be ask to produce authorized payment vouchers or else refund the whole amount paid to him and this office be furnish with treasury receipt for examination and verification.

Same is copied to Auditor General Local Governments Councils and the Zonal Director Audit Birnin Kudu Zone for their information and necessary action.

Aminu Umar
Area Auditor
Gwaram Local Government

Acted on as endorsed and filed as appropriate please.
DCA
22/10/25

3

Balance ₦11,592,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. ALG/AUD/BKD/ZO/GRM/LQ2/25

The, Chairman

Gwaram *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/10/25
RECEIVED

Station: Gwaram
Pv. No.: CC *Date:* Jan – May 2025
Head CC *Sub Head:* CC
Amount N: 112,402,861.25
Payee: Sundry
Nature of Payment; Irregular Payment Vouchers
Date: 5th Oct. 2025

AUDIT QUERRY

DCA
Pls deal
AG 9/10/25

IRREGULAR PAYMENTS

During our audit exercise, we observed that payment vocuhers amounting to one hundred and twelve million four hundred and two thousand eight hundred and sixty one naira twenty five kobo (N112,402,861.25) have been made without the attached of full supporting documents refer the attached schedule for details.

This action contradicts to provision of financial memoranda chapter 14:4(8) which stipulate that each payment voucher must be accompanied with necessary supporting documents to authenticate the payment.

In view of the above therefore, the concerned officers should rectify these anomalies and this office be inform for further action.

Same is copied to the auditor General Local Governments and the Zonal Director Audit Birnin Kudu zone for their information and necessary action.

Aminu Umar
Area Auditor
Gwaram Local Government

Acted on and filed as appropriately please
DCA
22/10/25

1.

B/f
Bal ₦14,192,969=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/BKD/ZO/GRM/LQ1/25

The, Chairman

Gwaram *Local Government*

Station: Gwaram

Pv. No.: CC *Date:* Jan – May 2025

Head CC *Sub Head:* CC

Amount N: 29,442,900.00

Payee: Sundry

Nature of Payment; Un Presented Payment Vouchers

Date: 5th Oct. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/10/25
RECEIVED

DCA
Pls deal
AG 9/10/25

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Various payment vouchers amounting to Twenty Nine Million Four Hundred and Fourty Two Thousand Nine Hundred Naira (29,442,900.00) were paid to different payees without payment vouchers, refer to the attached schedule for more details

This action is contrary to the provision of financial memoranda chapter (14:3) which states that under no circumstance should a cheques be raised or cash paid for services for which a payment voucher has not been raised.

In view of the above therefore, the officer concerned should produce a properly authorized payment vouchers for the same amount or else refund the whole amount, and this office be inform for examination and verification.

Same is copied to the Auditor General Local Governments and the Zonal Director Audit Birnin Kudu Zone for their information.

Aminu Umar
Area Auditor
Gwaram Local Government

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

B/f

NIL
noted

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKD/ZO/GRM/LQ13/25

The, Hon. Chairman

Gwaram *Local Government*

Station: Gwaram
Pv. No.: C-C *Date:* Dec 2025
Head C-C *Sub Head:* C-C
Amount N: ₦27,190,000
Payee: Sundry Persons
Nature of Payment: Irregular Payment
Date: Vouchers

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS

Payment vouchers amounting to Twenty-Seven Million, One Hundred and Ninety Thousand Naira (₦27,190,000) only, been made without proper supporting documents. Refer the attached schedule for details. This action contradicts the provision of financial memoranda 14:4 (3) which stipulated that each payment voucher must be accompanied with necessary supporting documents to authenticate the payment.

In view of the above therefore, the concerned officers should rectify these anomalies and this office be inform for further action or else an appropriate action be surcharge against them.

Same is copied to the Auditor General Local Government Council and the Zonal Director Audit Birnin Kudu Zone for their information and necessary action.

Best Regards,

Babangida Mohammed
Area Auditor,
Gwaram Local Government.

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: REF/LG/AUD/BKD/ZN/BKD/LG/R.1/25 Your Ref: ______ Date: 7/1/2026

DCA
Pls deal

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 5/2/2026
RECEIVED

AG 18/2/25

The Chairman,
Gwaram Local Government,
Jigawa State.

AUDIT INSPECTION REPORT FOR PERIOD OF JULY-NOV, 2025.

The accounting records maintained and represent for audit by the treasury department of your local government have been examined and the following points were observed and forwarded to you for your information and necessary action please. This is copied to the Auditor General Local Government Councils for his information, guidance and further action.

Cash Book: the cash book maintained by the local government cashier have been posted, casted, examined and the following are the points observed: -

a. UN PRESENTED PAYMENT VOURCHERS: during the period under review, various payment vouchers amounting to Two Hundred and Twenty-Nine Million, Two Hundred and Twelve Thousand Four Hundred- and Sixty-Three-Naira, Ninety-Five Kobo (229,212,463.95) only were paid different payees without prepared payment vouchers as it contradicts the provision of financial memorandum chapter 14:3 refer.
LG/AUD/BKD/ZN/BK/LQ8/25

b. IRREGULAR PAYMENTS/ UNDOCUMENTED: various payment vouchers amounting to Fifty-Nine Million, Five Hundred and Eighty-Nine Thousand, Nine Hundred and Eighty-Four Naira (59,589,948) only, Were paid without proper Documentation such as: store receipt vouchers (SRV) cash sale involves, bill of quantity (BQ) local purchase order (LPO) Etc.

This is contrary to the provision of financial memorandum FM chapter 14.4 (3)

As a result, the audit queries were issued.

LG/AUD/BKD/ZN/BK/LQ7/25

c. PAYMENT OF SERVICES YET BE RENDEDED: various payment vouchers amounting to Twenty-Three Million Five Hundred and Twenty Thousand Naira (23,520,000) only, were paid without rendering the said services provision at chapter 14.9(2) of the financial memorandum and chapter (8) of financial REGULATIONS:

LG/AUD/BKD/ZN/BK/LQ6/25

d. UN ACCOUNTED PAYMENT FROM CASH BOOK: payment amounted to One Hundred and Twenty-Six Million, Six Hundred and Ninety-Eight Thousand, Nine Hundred and Ninety-Seven Naira, Forty-Two Kobo (126,698,997.42) only, were observed as unaccounted. This violent the provision of financial memorandum section 1.10 (3-4) refers.

LG/AUD/BKD/ZN/BK/LQ9/25

e. UN ACCOUNTED PAYMENTS FROM BANK STATEMENT: this sum of Sixty-One Million, Eighteen-Thousand Seven Hundred and Sixty Naira Twenty Five Kobo (61,018,760.25) only, were spent for various services rendered to the Local Government Areas without posting in to the cash book. It contradicts chapter 14:13 of financial memorandum.

LG/AUD/BKD/ZN/BK/LQ10/25

Conclusion

You are required to respond to this audit report immediately

Warm regards

Kabiru Musa
Zonal Director Audit
Birnin Kudu Zone

GWARAM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

incase of reply please quote
ref: no....GRLG/ADM/FIN/VOL.II/298 Date: 6TH JUNE 2025

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

DCA
P/s deal
AG 12/5/26

Sir,

RESPONSE TO AUDIT QUARRIES JANUARY – MAY 2025

Reference to the Audit queries for the period of January – May, 2025 I wish to write the response to the queries in the following ways:-

1. **ALG/BKD/ZO/GRM/LQ1/25 UN – PRESENTED PAYMENT VOUCHERS**
   Un – Present Vouchers amounting to the tune of Twenty Nine Million Four Hundred and Forty Two Thousand Nine Hundred Naira only (N29,442,900.00) is now presented as per list in the Query sheet.
2. **ALG/AUD/BKD/ZO/GRM/LQ2/25 IRREGULAR PAYMENT**
   Irregular Payment Vouchers amounting to the tune of One hundred and twelve million four hundred and two thousand eight hundred and sixty one naira twenty five kobo only (N112,402,861.25) All the request attachment needed on the payment vouchers as now attached as per list in the query sheet.
3. **ALG/AUD/BKD/ZO/GRM/LQ3/25 UN ACCOUNT EXPENDITURE**
   Un account expenditure amounted to the tune of Seventy five million five hundred and sixty five thousand nine hundred and thirty one naira fifty nine kobo only (N75,565,931.59) is now accounted for your inspection and verification as per list in the Audit query.
4. **ALG/AUD/BKD/ZO/GRM/LQ4/25 PAYMENT WITHOUT APPROVAL**
   Payment Vouchers without chairman approval amounting to the tune of Twenty one million four hundred and fifty nine thousand five hundred naira only (21,459,500.00) is now approved by the Hon. Chairman as per list in the audit query.

Noted and treated as endorsed and directed accordingly please.
ACA 12/05

5. **ALG/AUD/BKD/ZO/GRM/LG5/25 PAYMENT FOR SERVICES NOT RENDRED**
   Payment Vouchers for services not rendered amounting to the tune of forty nine million five hundred and fifty six thousand three hundred and twenty five naira only (N49,556,325.00) service is now rendered for your verification and inspection as per payment vouchers attached to the quarry.
6. **ALG/AUD/BKD/ZO/GRM/LG6/25 PAYMENT OF UN SUPPLIED ITEMS**
   Payment voucher's for un – supplied items amounting to the tune of fifty five million seven hundred and forty four thousand five thousand naira only (N55,744,500.00) items is now supplied for your verification and inspection as per attached list of payment to the quarry.

Best regard.

(ABDULKARIM MUSA)
HON CHAIRMAN
GWARAM LOCAL GOVERNMENT

GWARAM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

incase of reply please quote
ref: no. GRLG/ADM/FIN/VOL.II/299

Date: 12TH JAN 2025

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

Sir,

DCA
Pls treat
(Signed) AG 12/5/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

JULY – DECEMBER AUDIT QUERRIES RESPONSE

Reference to the July – December 2025, Audit Queries, I wish to write and forward the Local Government Response in favour of July – December 2025 as follows:-

1. **ALG/BKD/ZO/GRM/LG7/25 PAYMENT OF SERVICES TO BE RENDERED**
   Payment of vouchers as per audit queries amounting to the tune of Twenty three million five hundred and twenty thousand naira only (N23, 520,000.00) services is now rendered for your verification/inspection.
2. **ALG/AUD/BKD/ZO/GRM/LG8/25 UN–PRESENTED PAYMENT VOUCHER'S**
   Payment voucher's amounting to the tune of two hundred and twenty nine million two hundred and twelve thousand four hundred and sixty three naira ninety five kobo only (N229, 212,463.95) voucher's is now presented for your verification/inspection as per your list in the Audit queries.
3. **ALG/AUD/BKD/ZO/GRM/LG9/25 UN ACCOUNTED PAYMENT FROM CASH BOOK**
   Un accounted payment voucher's amounting to the tune of one hundred and twenty six million six hundred and ninety eight thousand nine hundred and ninety seven naira forty two kobo (N126,698,997.42) payment voucher's is now trace and posted into L.G cashbook as per Audit quarries list of payment vouchers for your inspection/verification.
4. **ALG/AUD/BKD/ZO/GRM/LG10/25 UN -PAYMENT FROM BANK STATEMENT**
   Payment voucher's not posted into Local Governemt Cashbook amounting to the tune of sixty one million eighteen thousand seven hundred and sixty naira twenty five kobo (N61,018,760.25) is now posted for your verification/inspection.

OK, would be deal as appropriately filed pls.
(Signed)
DCA 12/05

5. **ALG/AUD/BKD/ZO/GRM/LG12/25 UN – PRESENTED PAYMENT VOUCHERSS**
   Un – presented payment vouchers amounting to the tune of thirty one million six hundred and nine thousand one hundred and seventy two naira only (N31,609,172.00) is now presented for your inspection/verification as per Audit schedule.
6. **ALG/AUD/BKD/20/GRM/LG12/25 IRREGULAR PAYMENT** 8
   Payment voucher, without proper supporting document amounting to the tune of fifty nine million five hundred and eighty nine thousand nine hundred and eighty four naira only (N59,589,984.00) documentation has been made for your verification and inspection.
7. **ALG/AUD/BKD/20/GRM/LG13/25 IRREGULAR PAYMENTS**
   Payment voucher, amounting to the tune of twenty seven million one hundred and ninety thousand naira only (N27,190,000.00) without proper documentation is now documenting with an necessary documents for your verification and inspection.

Best regard.

(ABDULKARIM MUSA)
HON CHAIRMAN
GWARAM LOCAL GOVERNMENT