GWIWA

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
GWIWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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GWWLG/FIN/36/VOL.II/XX

Email:

Date: 13/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 13/3/26
RECEIVED

The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls deal
AG 24/3/26

Sir,

FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF GWIWA 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 Gwiwa Local Government Council.

For your further necessary action and guidance please.

Best regards,

Musa Muhammad
Treasurer
For:-Hon. Chairman

HON. MUHD ZAKARI ABUBAKAR
EXECUTIVE CHAIRMAN
GWIWA LOCAL GOVT.

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF 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 Gwiwa 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.

13/3/26	13-3-26
MUSA MOHAMMED	**HON. MOHAMMED A. ZAKARI CNA**
TREASURER	EXERCUTIVE CHAIRMAN

GWIWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*________________________

*Date:*________________________

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

5. **Comparative Information**

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

6. **Completeness**

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

7. **Prudence**

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

8. **Neutrality**

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

9. **Verifiability**

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

10. **Understandability**

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

11. **Budget Figures**

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

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

14. Employee Benefits/Pension obligations:
Under the Defined Benefits Scheme:

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

15. Statement of Cash flow
This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.
The Cash flow statement shall consist of three (3) sections:

a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.
c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

GWIWA 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)
1,950,000,000.00	Government Share of FAAC (Statutory Revenue)	1	3,591,012,581.77	3,528,927,611.00	0.00	3,528,927,611.00	(62,084,970.77)
800,000,000.00	Government Share of VAT	2	2,614,573,620.00	2,386,000,000.00	0.00	2,386,000,000.00	(228,573,620.00)
2,750,000.00	Tax Revenue	3	2,233,420.00	200,000.00	0.00	200,000.00	(2,033,420.00)
	Non Tax Revenue	4	24,611,291.30	30,170,000.00	0.00	30,170,000.00	5,558,708.70
200,000,000.00	Transfer from Other Government Entities	5	130,440,985.12	2,000,000.00	0.00	2,000,000.00	(128,440,985.12)
	Total Revenue (a)		**6,362,871,898.19**	**5,947,297,611.00**	**0.00**	**5,947,297,611.00**	**(415,574,287.19)**
	EXPENDITURE				0.00		
1,137,884,984.00	Salaries & Wages	6	1,394,791,186.00	1,591,904,122.00	0.00	1,591,904,122.00	197,112,936.00
	Social Benefit	7	243,217,022.49	190,000,000.00	0.00	190,000,000.00	(53,217,022.49)
	Overhead Cost	8	2,632,362,105.67	2,381,101,677.00	221,787,797.00	2,159,313,880.00	(251,260,428.67)
909,023,880.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
0.00	Grants & Contributions	9	1,255,205,254.30	830,000,000.00	0.00	830,000,000.00	(425,205,254.30)
0.00	Transfer to other Govt Agencies	10	196,105,686.42	183,800,000.00	0.00	183,800,000.00	(12,305,686.42)
	Depreciation		229,742,956.73		0.00	0.00	(229,742,956.73)
2,046,308,864.00	**Total Expenditure (b)**		**5,951,424,211.61**	**5,176,805,799.00**	**221,787,797.00**	**4,955,018,002.00**	**(774,618,412.61)**
0.00	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**411,447,686.58**			**992,279,609.00**	
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
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)**		**0.00**	0.00	0.00	**992,279,609.00**	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**411,447,686.58**	0.00	0.00	**0.00**	0.00

The accompanying notes form part of these statements

13/3/26

MUSA MOHAMMED
Treasurer
Gwiwa Local Government, Jigawa State

GWIWA 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**	12,489,365.40	0.00	5,775,862.28	0.00
Receivables	**15**	16,460,503.00	0.00	16,460,503.00	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	**28,949,868.40**	0.00	**22,236,365.28**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	6,538,990,433.46	0.00	6,134,256,250.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**6,538,990,433.46**	0.00	**6,134,256,250.00**
Total Assets C = A + B		**0.00**	**6,567,940,301.86**	**0.00**	**6,156,492,615.28**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	9,662,942.00	0.00	9,662,942.00	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	**9,662,942.00**	0.00	**9,662,942.00**
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**	33,021,165.00	0.00	33,021,165.00	0.00
Total Non Current Liabilities E		0.00	**33,021,165.00**	0.00	**33,021,165.00**
Total Liabilities F = D + E		0.00	**42,684,107.00**	0.00	**42,684,107.00**
Net Assets: G = C - F		**0.00**	**6,525,256,194.86**		**6,113,808,508.28**
NET ASSETS/EQUITY		0.00	**0.00**	0.00	0.00
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	**5,974,458,707.92**	0.00	**5,974,458,707.92**	0.00
Accumulated Surplus/(Deficits)	**20**	550,797,486.94	0.00	139,349,800.36	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**6,525,256,194.86**	**0.00**	**6,113,808,508.28**

The accompanying notes form part of these statements

13/3/26

MUSA MOHAMMED
Treasurer
Gwiwa Local Government, Jigawa State

GWIWA 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	3,591,012,581.77	0.00	0.00	0.00
Government Share of VAT	2	2,614,573,620.00	0.00	2,038,603,330.02	0.00
Taxes Revenue	3	2,233,420.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	24,611,291.30	0.00	0.00	0.00
Transfer from Other Government Entities	5	130,440,985.12	0.00	0.00	0.00
Total Inflow from operating Activities (A)		**6,362,871,898.19**	**6,362,871,898.19**	**2,038,603,330.02**	**2,038,603,330.02**
Outflows					
Salaries & Wages	6	1,394,791,186.00	0.00	0.00	0.00
Social Benefits	7	243,217,022.49	0.00	0.00	0.00
Overhead Cost	8	2,632,362,105.67	0.00	1,050,628,879.45	0.00
Grants & Contributions	9	1,255,205,254.30	0.00	0.00	0.00
Other Over Head Cost from Capital		0.00	0.00	985,408,353.52	0.00
Transfer to other government Entities	10	196,105,686.42	0.00	0.00	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		**5,721,681,254.88**	**5,721,681,254.88**	**0.00**	**2,036,037,232.97**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		**0.00**	**641,190,643.31**	**0.00**	**5,775,826.28**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(634,477,140.19)	0.00	0.00	0.00
Net Cash Flow from Investing Activities		0.00	**(634,477,140.19)**	0.00	**0.00**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	33,021,165.00	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**	**33,021,165.00**
Cash & its Equivalent as at 1st January, 2025		0.00	0.00	0.00	0.00
Net Cash Flow From All Activities		0.00	6,713,503.12	0.00	28,736,369.00
Cash & Its Equivalent as at 1st January, 2025		0.00	5,775,862.28	0.00	5,775,862.28
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**12,489,365.40**	**0.00**	**0.00**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		0.00	411,447,686.58	0.00	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		0.00	229,742,956.73	0.00	170,383,445.26
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		0.00	0.00	26,223,604.00	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**	26,223,604.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(634,477,140.19)	0.00	0.00	0.00
Total Items Classified as Investing Activities		**0.00**	**(634,477,140.19)**	**0.00**	**0.00**
Net Cash Flow From All (Operating) Activities		**0.00**	6,713,503.12	**0.00**	0.00
Cash & it's Equivalent as at 1 January,2025		0.00	5,775,862.28	0.00	28,736,369.45
Cash & it's Equivalent as at 31 December,2025		**0.00**	**12,489,365.40**	**0.00**	**5,775,862.00**

The accompanying notes form part of these statements

13/3/26

MUSA MOHAMMED
Treasurer
Gwiwa Local Government, Jigawa State

GWIWA 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)	0.00	5,974,458,707.92	139,349,800.36	6,113,808,508.28
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	411,447,686.58	411,447,686.58
Closing Balance	**0.00**	**5,974,458,707.92**	**550,797,486.94**	**6,525,256,194.86**

The accompanying notes form part of these statements

13/3/26

MUSA MOHAMMED
Treasurer
Gwiwa Local Government, Jigawa State

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

NOTE	GOVT. SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,454,448,897.00	1,178,927,611.00	(1,275,521,286.00)	481,635,094.10
	SHARE OF EXCHANGE GAIN	184,977,152.53	850,000,000.00	665,022,847.47	985,793,901.44
	SHARE OF NON OIL REVENUE	22,499,612.78	0.00	(22,499,612.78)	56,249,031.96
	PARIS CLUB	42,074,893.02	0.00	(42,074,893.02)	2,671,369.37
	E-MONEY	135,873,687.63	800,000,000.00	664,126,312.37	65,661,048.10
	ECOLOGICAL/SOLID MINERAL	42,560,775.63	0.00	(42,560,775.63)	31,719,986.68
	ADDITIONAL FAAC	708,577,563.18	700,000,000.00	(8,577,563.18)	184,072,214.19
	TOTAL	**3,591,012,581.77**	**3,528,927,611.00**	(62,084,970.77)	**1,807,802,645.84**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	PARIS CLUB	E-MONEY	ECOLOGICAL/ SOLI MINERIA	ADD. INFLOW	TOTAL
JANUARY	71,620,280.00	80,333,355.00	0.00	0.00	10,293,322.29	0.00	279,206,331.48	441,453,288.77
FEBRUARY	146,756,565.00	41,889,779.08	0.00	0.00	6,758,792.90	0.00	314,384,151.60	509,789,288.58
MARCH	156,430,760.00	0.00	0.00	0.00	11,444,969.29	0.00	114,987,080.10	282,862,809.39
APRIL	180,443,204.00	5,724,046.65	0.00	0.00	8,175,789.99	5,523,738.63	0.00	199,866,779.27
MAY	184,211,352.00	16,425,984.66	0.00	21,037,446.51	12,726,670.35	0.00	0.00	234,401,453.52
JUNE	168,071,404.00	15,622,720.73	0.00	0.00	9,053,530.17	37,037,037.00	0.00	229,784,691.90
JULY	202,639,666.00	8,177,756.97	22,499,612.78	21,037,446.51	9,545,862.99	0.00	0.00	263,900,345.25
AUGUST	262,155,954.00	8,347,385.41	0.00	0.00	12,284,330.36	0.00	0.00	282,787,669.77
SEPTEMBER	270,336,680.00	8,456,124.11	0.00	0.00	10,515,482.16	0.00	0.00	289,308,286.27
OCTOBER	248,431,959.00	0.00	0.00	0.00	16,683,281.04	0.00	0.00	265,115,240.04
NOVEMBER	277,905,158.00	0.00	0.00	0.00	15,523,276.30	0.00	0.00	293,428,434.30
DECEMBER	285,445,915.00	0.00	0.00	0.00	12,868,381.79	0.00	0.00	298,314,296.79
TOTAL	**2,454,448,896.51**	**184,977,152.53**	**22,499,612.78**	**42,074,893.02**	**135,873,689.63**	**42,560,775.63**	**708,577,563.18**	**3,591,012,583.28**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,614,573,620.00**	**2,386,000,000.00**	**2,386,000,000.00**	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**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
1	JANUARY	202,733,928.00	0.00	202,733,928.00	150,740,590.63	0.00	150,740,590.63
2	FEBRUARY	241,427,293.00	0.00	241,427,293.00	129,995,784.14	0.00	129,995,784.14
3	MARCH	206,285,055.00	0.00	206,285,055.00	139,793,191.46	0.00	139,793,191.46
4	APRIL	202,177,722.00	0.00	202,177,722.00	170,464,558.42	0.00	170,464,558.42
5	MAY	199,429,791.00	0.00	199,429,791.00	156,627,239.11	0.00	156,627,239.11
6	JUNE	229,848,886.00	0.00	229,848,886.00	155,867,496.59	0.00	155,867,496.59
7	JULY	218,546,468.00	0.00	218,546,468.00	170,524,863.37	0.00	170,524,863.37
8	AUGUST	217,180,174.00	0.00	217,180,174.00	193,928,296.03	0.00	193,928,296.03
9	SEPTEMBER	231,612,664.00	0.00	231,612,664.00	175,535,956.52	0.00	175,535,956.52
10	OCTOBER	278,822,030.00	0.00	278,822,030.00	181,088,132.54	0.00	181,088,132.54
11	NOVEMBER	224,250,151.00	0.00	224,250,151.00	214,423,025.98	0.00	214,423,025.98
12	DECEMBER	162,259,458.00	0.00	162,259,458.00	199,613,895.23	0.00	199,613,895.23
	TOTAL	**2,614,573,620.00**	**0.00**	**2,614,573,620.00**	**2,038,603,030.02**	**0.00**	**2,038,603,030.02**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	2,233,420.00	200,000.00	(2,033,420.00)	0.00
	TOTAL	**2,233,420.00**	**200,000.00**	**(2,033,420.00)**	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	1,878,937.00	3,400,000.00	1,521,063.00	0.00
	FEES	2,333,440.00	18,750,000.00	16,416,560.00	0.00
	SALES	0.00	350,000.00	0.00	0.00
	FINES	2,421,363.00	20,000.00	(2,401,363.00)	0.00
	EARNINGS	6,673,142.00	5,800,000.00	(873,142.00)	0.00
	RENT	3,285,820.30	1,000,000.00	(2,285,820.30)	0.00
	INTEREST	3,901,401.00	50,000.00	(3,851,401.00)	0.00
	INVESTMENT INCOME	0.00	50,000.00	0.00	0.00
	Reimbursement	0.00	0.00	0.00	0.00
	REPAYMENT	4,117,188.00	750,000.00	(3,367,188.00)	0.00
	TOTAL	**24,611,291.30**	**30,170,000.00**	**5,558,708.70**	0.00
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Sand dredging license/Timber Forestry	580,000.00	0.00	(580,000.00)	0.00
	Tractor Hiring service	1,200,000.00	700,000.00	(500,000.00)	0.00
	Cart licenses	0.00	20,000.00	0.00	0.00
	Dane Gun licenses	0.00	30,000.00	0.00	0.00
	Dried Fish and meat licenses	0.00	30,000.00	0.00	0.00
	Hawker Permit	0.00	40,000.00	0.00	0.00
	Product Buyer	0.00	50,000.00	0.00	0.00
	Cinematography/Photo	0.00	40,000.00	0.00	0.00
	Trade/kiosk permit licenses	0.00	300,000.00	0.00	0.00
	food and water processing	0.00	100,000.00	0.00	0.00
	communication equipment	0.00	1,000,000.00	0.00	0.00
	public convenience	0.00	50,000.00	0.00	0.00
	minor industrial licenses	0.00	300,000.00	0.00	0.00
	welding machine	0.00	20,000.00	0.00	0.00
	auto spare part	0.00	50,000.00	0.00	0.00
	building material	0.00	50,000.00	0.00	0.00
	sewing/tailoring	0.00	20,000.00	0.00	0.00
	cattle dealer licenses	0.00	500,000.00	0.00	0.00
	Bake & Bakery House license	98,937.00	100,000.00	1,063.00	0.00
	TOTAL	**1,878,937.00**	**3,400,000.00**	**1,521,063.00**	0.00
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	1,978,300.00	15,000,000.00	13,021,700.00	0.00
	contract registration fees	0.00	1,000,000.00	0.00	0.00
	survey/paining/building	0.00	100,000.00	0.00	0.00
	land use/sand dredging fees	0.00	1,000,000.00	0.00	0.00
	timber and forest fees	0.00	100,000.00	0.00	0.00
	customary right of occupancy	0.00	200,000.00	0.00	0.00
	building approval	0.00	20,000.00	0.00	0.00
	indigence registration	0.00	150,000.00	0.00	0.00
	workshop fees	0.00	20,000.00	0.00	0.00
	motor vehicle	0.00	20,000.00	0.00	0.00
	auto mechanic/car wash	0.00	90,000.00	0.00	0.00
	meat inspection	0.00	30,000.00	0.00	0.00
	slaughter stock fees	0.00	20,000.00	0.00	0.00
	Birth / Death Registration	355,140.00	1,000,000.00	644,860.00	0.00
	TOTAL	**2,333,440.00**	**18,750,000.00**	**16,416,560.00**	0.00

	FINES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	FINES	1,221,000.00	20,000.00	(1,201,000.00)	0.00
	Fines for offences	1,200,363.00	0.00	(1,200,363.00)	0.00
	TOTAL	**2,421,363.00**	20,000.00	**(2,401,363.00)**	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	2,495,058.00	1,000,000.00	(1,495,058.00)	0.00
	Earning from Motor Park	2,108,200.00	1,500,000.00	(608,200.00)	0.00
	Earning from Cattle market	2,069,884.00	1,000,000.00	(1,069,884.00)	0.00
	Earning from Guest House	0.00	1,000,000.00	0.00	0.00
	farm plots and land charges	0.00	1,000,000.00	0.00	0.00
	abattoir/slaughter house	0.00	300,000.00	0.00	0.00
	TOTAL	**6,673,142.00**	**5,800,000.00**	**(873,142.00)**	0.00
	SALES	**0.00**	**350,000.00**	**0.00**	0.00
	Sales of stores/scraps	0.00	300,000.00	**0.00**	0.00
	proceeds from sales of farm product	0.00	50,000.00	**0.00**	0.00
	TOTAL	**0.00**	**350,000.00**	**0.00**	0.00
	RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building	1,285,820.30	1,000,000.00	(285,820.30)	0.00
	Rent on Government properties	2,000,000.00		(2,000,000.00)	0.00
	TOTAL	**3,285,820.30**	**1,000,000.00**	**(2,285,820.30)**	0.00
	INTEREST	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	INETREST ON LOANS	2,501,000.00	50,000.00	(2,451,000.00)	0.00
	Refurbishing on Car loan	1,400,401.00	0.00	(1,400,401.00)	0.00
	TOTAL	**3,901,401.00**	**50,000.00**	**(3,851,401.00)**	0.00
	REPAYMENT	**0.00**	**750,000.00**	0.00	0.00
	Unclaimed Deposit	4,117,188.00	500,000.00	(3,617,188.00)	0.00
	Refund sundries	0.00	200,000.00	0.00	0.00
	repayment of Bicycle loan	0.00	50,000.00	0.00	0.00
	TOTAL	0.00	**750,000.00**	0.00	0.00
	Reimbursement				
	TOTAL	0.00	**0.00**	0.00	0.00
	INVESTMENT INCOME	0.00	50,000.00	0.00	0.00
	TOTAL	0.00	**50,000.00**	0.00	0.00
	TOTAL	**4,117,188.00**	**500,000.00**	(3,617,188.00)	0.00
	GRAND TOTAL	**24,611,291.30**	**30,170,000.00**	**5,558,708.70**	0.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	8,000,000.00	0.00	(8,000,000.00)	0.00
	40% PHC STAFF SALARY	120,465,478.52	0.00	(120,465,478.52)	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	0.00
	Total Transfer From Other Government Entities	**130,440,985.12**	**2,000,000.00**	**(128,440,985.12)**	0.00

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES				
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	0.00	164,625.55	0.00
2	FEBRUARY	0.00	0.00	164,625.55	0.00
3	MARCH	0.00	11,993,858.85	164,625.55	0.00
4	APRIL	0.00	12,045,325.08	164,625.55	0.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	0.00
6	JUNE	5,000,000.00	12,067,516.26	164,625.55	0.00
7	JULY	0.00	12,071,822.57	164,625.55	0.00
8	AUGUST	0.00	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	0.00
11	NOVEMBER	0.00	12,015,434.43	164,625.55	0.00
12	DECEMBER	0.00	12,050,827.89	164,625.55	0.00
	TOTAL	**8,000,000.00**	**120,465,478.52**	**1,975,506.60**	0.00

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	17,887,911.48	35,192,796.00	17,304,884.52	16,964,357.60
	Legislative Council	25,294,187.32	21,504,214.00	(3,789,973.32)	11,648,111.40
	Administrative and General services	116,484,694.10	131,752,511.00	15,267,816.90	70,211,018.21
	SUB-TOTAL	**159,666,792.90**	**188,449,521.00**	**28,782,728.10**	**98,823,487.21**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	19,367,031.68	21,365,734.00	1,998,702.32	13,094,402.75
	Forestry Section	25,182,227.40	16,449,916.00	(8,732,311.40)	14,890,882.70
	Livestock Section (Veterinary)	30,806,770.98	32,875,891.00	2,069,120.02	19,863,320.31
	Treasury Account Section	33,460,166.60	113,372,450.00	79,912,283.40	19,539,932.38
	Internal Audit	3,781,487.04	3,830,798.00	49,310.96	2,401,848.12
	Planning, Research & Statistics Department	18,175,908.24	18,648,035.00	472,126.76	11,882,437.07
	Monitoring & Evaluation		13,320,321.00	13,320,321.00	8,276,939.54
	Statistics	16,325,130.12		(16,325,130.12)	
	Treasury Revenue Section	8,554,441.68	13,954,676.00	5,400,234.32	5,200,744.69
	Road & Communication Section	15,529,480.20	14,587,346.00	(942,134.20)	8,616,671.55
	Mechanical Section	16,579,034.67	19,111,570.00	2,532,535.33	10,895,816.57
	Electrical Section	16,205,106.60	9,734,562.00	(6,470,544.60)	9,466,224.45
	Land & Survey Section	16,866,866.52	16,784,143.00	(82,723.52)	10,038,599.51
	Building Section	15,013,287.48	22,247,955.00	7,234,667.52	9,933,066.69
	SUB-TOTAL	**235,846,939.21**	**316,283,397.00**	**80,436,457.79**	**144,100,886.33**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	142,894,367.07	205,343,832.00	62,449,464.93	83,605,397.53
	Education (Teaching Staff)	468,852,836.27	447,165,357.00	(21,687,479.27)	285,219,858.02
	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)	74,793,638.16	84,415,933.00	9,622,294.84	50,245,434.92
	Curative	243,174,360.56	244,912,559.00	1,738,198.44	152,791,008.64
	Rural Water Supply	6,124,705.30	10,702,807.00	4,578,101.70	3,805,839.74
	Community Development Section	40,296,531.55	49,278,880.00	8,982,348.45	28,202,401.34
	Information, Youth, Sport & Culture	5,543,346.02	4,907,309.00	(636,037.02)	3,231,359.70
	Social Welfare Section	14,021,498.22	36,877,970.00	22,856,471.78	8,918,540.80
	Trade Section and Cooperatives	3,576,170.74	3,566,557.00	(9,613.74)	2,356,318.25
	SUB-TOTAL	**999,277,453.89**	**1,087,171,204.00**	87,893,750.11	**618,376,158.14**
	GRAND TOTAL	**1,394,791,186.00**	**1,591,904,122.00**	**197,112,936.00**	**861,300,531.68**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	87,637,778.17	130,000,000.00	42,362,221.83	49,532,745.65
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	47,439,369.50	25,000,000.00	(22,439,369.50)	27,807,156.73
	CONTRIBUTION TO PENSION FOR PHC STAFF	19,250,985.94	35,000,000.00	15,749,014.06	10,863,531.50
	17% OUTSTANDING PAYMENT TO CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**243,217,022.49**	**190,000,000.00**	**(53,217,022.49)**	**88,203,433.88**

NOTE	OVER HEAD COST BY SECTOR				
8.0	OVER HEAD COST BY SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8.1	ADMINISTRATIVE SECTOR				
	Office of the Chairman	165,918,000.00	46,500,000.00	(119,418,000.00)	60,934,500.00
	Legislative Council	69,400,000.00	32,000,000.00	(37,400,000.00)	29,372,036.00
	Administrative and General services	654,745,771.41	140,200,000.00	(514,545,771.41)	246,836,116.54
	SUB-TOTAL	**890,063,771.41**	**218,700,000.00**	**(671,363,771.41)**	**337,142,652.54**
	ECONOMIC SECTOR				
	Agriculture Section	27,132,500.00	10,700,000.00	(16,432,500.00)	21,285,300.00
	Forestry Section	5,117,000.00	5,700,000.00	583,000.00	4,383,000.00
	Livestock Section (Veterinary)	10,861,649.98	19,000,000.00	8,138,350.02	31,848,000.00
	Treasury Account Section	41,788,000.00	814,000,000.00	772,212,000.00	91,129,750.00
	Internal Audit		300,000.00	300,000.00	430,000.00
	Planning, Research & Statistics Department	66,199,238.75	16,000,000.00	(50,199,238.75)	40,487,667.00
	Monitoring & Evaluation		11,500,000.00	11,500,000.00	16,228,237.26
	Statistics			0.00	
	Treasury Revenue Section	5,037,000.00	4,550,000.00	(487,000.00)	15,754,000.00
	Road & Communication Section	1,620,000.00	6,800,000.00	5,180,000.00	27,468,706.00
	Mechanical Section	74,009,275.00	40,500,000.00	(33,509,275.00)	61,591,204.54
	Electrical Section	77,078,624.00	33,600,000.00	(43,478,624.00)	39,046,033.66
	Land & Survey Section	1,765,000.00	500,000.00	(1,265,000.00)	6,562,580.51
	Building Section	25,896,670.00	23,200,000.00	(2,696,670.00)	33,168,754.20
	SUB-TOTAL	**336,504,957.73**	**986,350,000.00**	**649,845,042.27**	**389,383,233.17**
	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)	74,542,025.00	22,000,000.00	(52,542,025.00)	35,853,000.00
	Education (Teaching Staff)	0.00	25,000,000.00	25,000,000.00	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	69,573,615.00	42,500,000.00	(27,073,615.00)	59,372,643.20
	Curative	64,345,522.00	52,500,000.00	(11,845,522.00)	94,177,153.00
	Rural Water Supply	150,836,095.26	103,500,000.00	(47,336,095.26)	103,677,977.69
	Community Development Section	79,221,000.00	25,800,000.00	(53,421,000.00)	45,635,333.57
	Information, Youth, Sport & Culture	28,225,033.00	17,580,000.00	(10,645,033.00)	30,868,800.00
	Social Welfare Section	90,150,190.20	63,126,000.00	(27,024,190.20)	28,886,500.00
	Trade Section and Cooperatives	10,170,000.00	7,100,000.00	(3,070,000.00)	11,000,000.00
	SUB-TOTAL	**567,063,480.46**	**366,263,880.00**	**(200,799,600.46)**	**409,471,407.46**
	TOTAL	**1,793,632,209.60**	**1,571,313,880.00**	**(222,318,329.60)**	**1,135,997,293.17**
	OVER HEAD COST BY SECTOR	**838,729,896.07**	**588,000,000.00**	**(250,729,896.07)**	0.00
	GRAND TOTAL OVER HEAD	**2,632,362,105.67**	**2,159,313,880.00**	**(473,048,225.67)**	0.00

8.2	OVER HEAD COST BY SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR				
	Settlement of Outstanding Liabilities	17,442,889.00	47,000,000.00	29,557,111.00	**0.00**
	Land Compensation	17,715,100.00	30,000,000.00	12,284,900.00	0.00
	Renovation of Local Government Secretariat	24,171,972.00	20,000,000.00	(4,171,972.00)	0.00
	Renovation of Duplex House (CM House)	10,066,711.00	30,000,000.00	19,933,289.00	0.00
	Renovation of Guest House	10,000,000.00	2,000,000.00	(8,000,000.00)	0.00
	SUB-TOTAL	**79,396,672.00**	**129,000,000.00**	**49,603,328.00**	0.00
					0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tractor Loan Repayment to Jasco	5,539,167.00	10,000,000.00	4,460,833.00	0.00
	Purchase of irrigation water pump to farmers	57,000,000.00	10,000,000.00	(47,000,000.00)	0.00
	purchase of seedling basket	11,020,000.00	3,000,000.00	(8,020,000.00)	0.00
	Training of Lg political office Holders	5,600,000.00	4,000,000.00	(1,600,000.00)	0.00
	Renovation of Friday mosque at Gwiwa	8,227,673.00	10,000,000.00	1,772,327.00	0.00
	Upgrading &Renov. Of PHC Gwiwa	165,635,451.30	160,000,000.00	(5,635,451.30)	0.00
	SUB-TOTAL	**253,022,291.30**	**197,000,000.00**	**(56,022,291.30)**	0.00
					0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Provision for Students Care Programme	72,429,335.00	67,000,000.00	(5,429,335.00)	0.00
	Contrib. for unified project progmme	10,000,000.00	10,000,000.00	0.00	0.00
	Purchase of Hand pumps materials	149,976,214.00	50,000,000.00	(99,976,214.00)	0.00
	S0cial Protection (relief material)	171,141,976.77	15,000,000.00	(156,141,976.77)	0.00
	Support Material	2,536,000.00	5,000,000.00	2,464,000.00	0.00
	Purchase of Submersible Pumps materials	16,580,000.00	40,000,000.00	23,420,000.00	0.00
	Construction of 5 daily prayers mosque	20,802,057.00	25,000,000.00	4,197,943.00	0.00
	YOUTH Empowerment General	38,840,000.00	30,000,000.00	(8,840,000.00)	**0.00**
	YOUTH WOMEN EMPOWERMENT	24,005,350.00	20,000,000.00	(4,005,350.00)	0.00
	SUB-TOTAL	**506,310,932.77**	**262,000,000.00**	**(244,310,932.77)**	0.00
	TOTAL	**838,729,896.07**	**588,000,000.00**	**(250,729,896.07)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	61,860,959.04	0.00	(61,860,959.04)	37,381,369.82
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	61,860,959.04	70,000,000.00	8,139,040.96	37,381,369.82
	5% Stabilization Fund	300,831,419.46	200,000,000.00	(100,831,419.46)	221,484,313.61
	2% Sule Lamido University Kafin Hausa	104,357,929.16	100,000,000.00	(4,357,929.16)	75,443,739.25
	Contribution to State & LG Joint Projects &Programmes	481,037,037.00	300,000,000.00	(181,037,037.00)	355,557,115.23
	5% EMIRATE	245,256,950.60	160,000,000.00	(85,256,950.60)	173,484,347.60
	TOTAL	**1,255,205,254.30**	**830,000,000.00**	(425,205,254.30)	**900,732,255.33**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Works (Street Light Fund)	10,497,100.00	100,000.00	(10,397,100.00)	99,373,200.00
	Ministry for Water Resources (Water Facilities)	5,618,928.93	140,000,000.00	134,381,071.07	38,184,367.76
	Directorate of Special Services (Vigilante, Hisbah & Disable)	20,215,166.64	43,700,000.00	23,484,833.36	13,368,944.42
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	0.00
	Ministry of Information (JBC)	600,000.00	0.00	(600,000.00)	0.00
	Contribution for J-Basic Health Programme	11,437,000.00	0.00	(11,437,000.00)	0.00
	SEMA (RAMADAN FEEDING)	93,979,470.37	0.00	(93,979,470.37)	0.00
	Directorate of Special Services (Security Guard)	22,500,000.00	0.00	(22,500,000.00)	0.00
	TOTAL	**196,105,686.42**	**183,800,000.00**	**(12,305,686.42)**	**150,926,512.18**

NOTE	CONSTRUCTION & PURCHASE OF PPE				
11	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Construction of ICT Centre	34,400,000.00	53,000,000.00	18,600,000.00	0.00
	Const. of LGEA Office at Gwiwa Town	72,489,487.05	90,000,000.00	17,510,512.95	0.00
	Purchase of 2no vehicles (HILUX)	5,000,000.00	15,000,000.00	10,000,000.00	0.00
	Const. of Midwifes Quarters	55,360,016.00	130,000,000.00	74,639,984.00	0.00
	Purchase of Additional Furniture to LG Staff Quarters	6,001,523.14	2,000,000.00	(4,001,523.14)	0.00
	Purchase of Motorcycles to Village Heads Across the LGA	18,514,650.00	5,000,000.00	(13,514,650.00)	0.00
	Provision of Solar Energy @ Local Govt. Secretariat	31,725,100.00	20,000,000.00	(11,725,100.00)	0.00
	Procurement of 5no Vehicles to CM, DAGS, Speaker, V/Chairman and Secretary	150,237,813.00	200,000,000.00	49,762,187.00	0.00
	Purchase of Tricycle Ambulance	11,155,275.00		(11,155,275.00)	0.00
	Total	**384,883,864.19**	**515,000,000.00**	**130,116,135.81**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Drilling of Tube Wells	3,800,000.00	10,000,000.00	6,200,000.00	**0.00**
	Solar Lightening at jigawar Habe& Others	45,196,890.00	**20,000,000.00**	(25,196,890.00)	**0.00**
	Electrification Project at SantarHayyo and others	16,730,000.00	10,000,000.00	(6,730,000.00)	0.00
				0.00	0.00
	Total	**65,726,890.00**	**40,000,000.00**	**(25,726,890.00)**	**0.00**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Const. of Islamiyya School @ 2no Wards	4,948,912.00	12,000,000.00	7,051,088.00	0.00
	Const. of Solar Water Scheme	122,000,486.00	100,000,000.00	(22,000,486.00)	0.00
	Provision of Solar Street Light at PHC Gwiwa	13,471,890.00	2,000,000.00	(11,471,890.00)	0.00
	Purchase of Primary Health Care Equipments, Beds & Others	14,592,198.00	5,000,000.00	(9,592,198.00)	0.00
	Drilling of Hand Pumps	9,593,500.00	10,000,000.00	406,500.00	0.00
	Reticulation of Water Scheme @Gwiwa	8,383,900.00	10,000,000.00	1,616,100.00	0.00
	Drilling of Hand Pumps	9,593,500.00	1,000,000.00	(8,593,500.00)	0.00
	Provision of Solar Street Light at PHC Gwiwa	1,282,000.00	40,000,000.00	38,718,000.00	0.00
	TOTAL	**183,866,386.00**	**180,000,000.00**	**(3,866,386.00)**	0.00
	GRAND TOTAL	**634,477,140.19**	**735,000,000.00**	**100,522,859.81**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	42,684,107.00
	CURRENT YEAR ADVANCE	42,684,107.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	16,460,503.00
	PREVIOUS YEAR NCL	16,460,503.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	1,234,687.11	89,871.00
	OVERHEAD ACCOUNT	5,037,355.83	508,461.47
	SALARY ACCOUNT	927,735.65	750,962.01
	PROJECT ACCOUNT	299,043.49	338,182.57
	LOAN ACCOUNT	2,904,792.00	2,821,827.72
	OTHERS ACCOUNT	2,085,751.32	1,266,557.51
	TOTAL	**12,489,365.40**	**5,775,862.28**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	16,460,503.00	16,460,503.00
	OTHER ADVANCE	0.00	0.00
	TOTAL	**16,460,503.00**	**16,460,503.00**

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)	66,326,530.61	5,790,669,489.80	23,853,333.33	19,390,187.50	254,312,654.02	150,087,500.00	6,304,639,695.26
	Add. For the year 31/12/2025	0.00	167,198,415.05	6,001,523.14	0.00	276,369,464.00	184,907,738.00	634,477,140.19
	TOTAL ASSET	**66,326,530.61**	**5,957,867,904.85**	**29,854,856.47**	**19,390,187.50**	**530,682,118.02**	**334,995,238.00**	**6,939,116,835.45**
	DEPRECIATION CHARGE B/F	1,326,530.61	115,813,389.80	2,385,333.33	3,878,037.50	16,962,654.02	30,017,500.00	170,383,445.26
	DEPRECIATION CHARGE FOR THE YEAR	1,326,530.61	119,157,358.10	2,985,485.65	3,878,037.50	35,396,497.27	66,999,047.60	229,742,956.73
	ACCUMULATED DEPRECIATION	**2,653,061.22**	**234,970,747.90**	**5,370,818.98**	**7,756,075.00**	**52,359,151.29**	**97,016,547.60**	**400,126,401.99**
	NET BOOK VALUE AS AT 31/12/2025	**63,673,469.39**	**5,722,897,156.95**	**24,484,037.49**	**11,634,112.50**	**478,322,966.73**	**237,978,690.40**	**6,538,990,433.46**

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	4,395,382.00	4,395,382.00
	GOVT TAX	4,812,693.00	4,812,693.00
	7.5% VAT	454,867.00	454,867.00
	TOTAL	**9,662,942.00**	**9,662,942.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	193,566.00	193,566.00
	5%WHT	(2,271,965.00)	(2,271,965.00)
	OTHERS	32,827,599.00	32,827,599.00
	TOTAL	**33,021,165.00**	**33,021,165.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,974,458,707.92	0.00	0.00	5,974,458,707.92
	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	**5,974,458,707.92**	0.00	0.00	**5,974,458,707.92**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	139,349,800.36	6,498,011,647.47
	SURPLUS/DEFICIT FOR THE YEAR	411,447,686.58	5,775,862.00
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	550,797,456.94	**6,503,787,509.47**

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 Gwiwa 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.

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The Sum of Three Billion Five Hundred and Ninety One Million Twelve Thousand Five Hundred and Eighty One Naira Seventy Seven Kobo (N 3,591,012,581.77) only was received by the Local Government as share of Statutory revenue From the Federation Account For the year ended 31st – December 2025. The amount represents101.76% percent of the budgeted statutory revenue of Three Billion Five Hundred and Twenty Eight Million Nine Hundred and Twenty Seven Thousand Six Hundred and Eleven Naira (N 3,528,927,611.00) only.

2. GOVERNMENT SHARE OF VAT

The Local Government account revealed that, the Sum of Two Billion Six Hundred and Fourteen Million Five Hundred and Seventy Three Thousand Six Hundred and Twenty Naira (N 2,614,573,620.00) only was received as government share of VAT from the Federation Account during the year 31st – December 2025.This represents 109.58% percent of the budgeted VAT revenue of Two Billion Three Hundred and Eighty Six Million Naira (N 2,386,000,000.00) only.

3. TAX REVENUE

The sum of Two Million Two Hundred and Thirty Three Thousand Four Hundred and Twenty Naira (N 2,233,420.00) only were generated from Tax Revenue this represent1,116.71% percent of the budgeted amount of Two Hundred Thousand Naira (N 200,000.00) only.

4. NON-TAX REVENUE

A total Sum of Twenty Four Million Six Hundred and Eleven Thousand Two Hundred and Ninety One Naira Thirty Kobo (N 24,611,291.30) only was realised as non-tax revenue during the year ended 31st -December 2025. This figure represents 81.58% percent of the budgeted non tax revenue of Thirty Million One Hundred and Seventy Thousand Naira(N 30,170,000.00) only.

5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The Sum of One Hundred and Thirty Million Four Hundred and Forty Thousand Nine Hundred and Eighty Five Naira Twelve Kobo (N 130,440,985.12) only was received from January-December 2025 as transfer from other government entities such as State independent revenue and stabilization account From the Ministry for Local Government and Community Development. This represents 6,522.05% percent of the budgeted amount of Two Million Naira (N 2,000,000.00) only.

6. BANK RECONCILIATION STATEMENT

Bank reconciliation statement has been prepared by the Local Government during the period of January-December 2025 accordingly.

7. BUDGET PERFORMANCE

The overall budget performance of the Local Government in respect of revenue expenditure is summarised as follow:

REVENUE AND EXPENDITURE				
DESCRIPTION	**BUDGETED**	**ACTUAL**	**VARIANCE**	**PERCENT (%)**
REVENUE				
GOVT SHARE OF STATUTORY REV	3,591,012,581.77	3,528,927,611.00	62,084,970.77	101.76
GOVT SHARE OF VAT	2,614,573,620.00	2,386,000,000.00	228,573,620.00	109.58
TAX REVENUE	2,233,420.00	200,000.00	2,033,420.00	1,116.71
NON-TAX REVENUE	24,611,291.30	30,170,000.00	(5,558,708.70)	81.58
TRANSFER FROM OTHER GOVT ENTITIES	130,440,985.12	2,000,000.00	128,440,985.12	6,522.05
TOTAL REVENUE	**6,362,871,898.19**	**5,947,297,611.00**	**415,574,287.19**	**106.99**
EXPENDITURE				
RECURRENT EXP	5,951,424,211.61	5,176,805,799.00	774,618,412.61	114.96
CAPITAL EXP	634,477,140.19	889,459,358.63	(254,982,218.44)	71.33
TOTAL EXP	**6,585,901,351.80**	**6,066,265,157.63**	**513,636,194.17**	**108.57**

1. TOTAL REVENUE

A total Sum of Six Billion Three Hundred and Sixty Two Million Eight Hundred and Seventy One Thousand Eight Hundred and Ninety Eight Naira Nineteen kobo (N 6,362,871,898.19) only was received From The Federation Account, Stabilisation account From the Ministry for Local Government and State independent revenue during the year ended 31st – December 2025 as a Total revenue. Thispresents106.99% percent of the budgeted total revenue of Five Billion Nine Hundred and Forty Seven Million Two Hundred and Ninety Seven Thousand Six Hundred and Eleven Naira (N 5,947,297,611.00) only.

2. RECURRENT EXPENDITURES

From The above table it was revealed that, the Sum of Five Billion Nine Hundred and Fifty One Million Four Hundred and Twenty Four Thousand Two Hundred and Eleven Naira Sixty One Kobo (N 5,951,424,211.61)only was expended on recurrent expenditure during the year ended 31st – December 2025 representing 114.96% percent of the budgeted recurrent expenditure of Five Billion One Hundred and Seventy Six Million Eight Hundred and Five Thousand Seven Hundred and Ninety Nine Naira (N 5,176,805,799.00)only.

3. CAPITAL EXPENDITURE

The Sum of Six Hundred and Thirty Four Million Four Hundred and Seventy Seven Thousand One Hundred and Forty Naira Nineteen kobo (N 634,477,140.19) only was expended on Capital expenditure during the year ended 31st December 2025. The amount represents only 71.33% percent of the budgeted capital expenditure of Eight Hundred and Eighty Nine Million Four Hundred and Fifty Nine Thousand Three Hundred and Fifty Eight Naira Sixty Two Kobo (N 889,459,358.62) only.

4. RECOMMENDATIONS

a. The Local Government should reduce Capital over spending on recurrent expenditure and use the same to finance Capital Project for the wee-being of the communities.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF GWIWA 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 Gwiwa 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 Seven Hundred and Sixty Three Million, Eight Hundred and Ninety Three Thousand, Three Hundred and Forty Naira, Eighty Kobo (₦763,893,340.8**0**)only was issued to Gwiw Local Government Council and the same amount was resolved and verified no amount Remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1.	ALG/AUD/KZR/ZO/GWW/LQ.1/25	Un-Presented Payments	223,657,270.00	223,657,270.00	0.00
2.	ALG/AUD/KZR/ZO/GWW/LQ.2/25	Un-Accounted Payments	98,797,250.00	98,797,250.00	0.00
3.	ALG/AUD/KZR/ZO/GWW/LQ.3/25	Irregular Payments	127,386,500.00	127,386,500.00	0.00
4.	ALG/AUD/KZR/ZO/GWW/LQ.4/25	Payments without CM's Approval	33,386,375.00	33,386,375.00	0.00
5.	ALG/AUD/KZR/ZO/GWW/LQ.5/25	Un-Presented Payments	82,771,100.00	82,771,100.00	0.00
6.	ALG/AUD/KZR/ZO/GWW/LQ.6/25	Irregular Payments	84,198,586.84	84,198,586.84	0.00
7.	ALG/AUD/KZR/ZO/GWW/LQ.7/25	Un-Approved Payment	21,346,889.00	21,346,889.00	0.00
8.	ALG/AUD/KZR/ZO/GWW/LQ.8/25	Payment for Services/not Rendered	26,458,500.00	26,458,500.00	0.00
9.	ALG/AUD/KZR/ZO/GWW/LQ.9/25	Un-Presented Payments	11,300,000.00	11,300,000.00	0.00
10.	ALG/AUD/KZR/ZO/GWW/LQ.10/25	Un-Approved Payments	11,906,120.00	11,906,120.00	0.00
11.	ALG/AUD/KZR/ZO/GWW/LQ.11/25	Irregular Payments	32,032,224.98	32,032,224.98	0.00
12.	ALG/AUD/KZR/ZO/GWW/LQ.12/25	Payments for Services/Supplies not Rendered	10,652,524.98	10,652,524.98	0.00
	TOTAL		763,893,340.80	763,893,340.80	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 Gwiwa Local Government staff and local Education Authorities. To this effect, a number of Twenty Six(26) 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 Three Million, Seven Hundred and Twenty Three Thousand, Two Hundred and Eighty Naira only N53,723,280.00.

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 Nine(9) numbers of staff retired and deceased owed Gwiwa Local Government Council, the sum of One Million, Nine Hundred and Thirty Six Thousand, One Hundred and Ninety Eight Naira N1,936,198.00 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/KZR/ZO/GWW/LQ1/11/2026

The, Chairman

Gwiwa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/2/26
RECEIVED

DCA
Pls deal
AG 13/3/26

Station: Gwiwa L.G.A
Pv. No.: C-C *Date:* C-C
Head C-C *Sub Head:* C-C
Amount N: 32,032,224.98
Payee: Sundry Persons
Nature of Payment; Irregular Payment Vouchers.
Date:

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS FOR THE MONTH OF DECEMBER, 2025

Payment worth Thirty Two Million, Thirty Two Thousand, Two Hundred and Twenty Four Naira, Ninety Eight Kobo (₦ 32,032,224.98) only, were made for some services/supplies of goods during the period under review. Refer attached for the details of the payments.

An audit findings revealed that such payments has been made, but the payment vouchers were not fully documented, this action is a violation of provision contained in chapter 14.4(3) of the financial memoranda, refer.

Therefore, you are required to ask the officers responsible to rectify the affected payment vouchers or else the total sum due should be recover and remit to treasury and forward evidence of remittance for further examination or be surcharge against their action.

This is copied to the Auditor-General Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further actions.

19/3/2026
Mohd Bulama
Area Auditor
Gwiwa L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Gwiwa L.G.A
Pv. No.: C-C *Date:* C-C
Head C-C *Sub Head:* C-C
Amount N: 11,906,120.00
Payee: Sundry Persons
Nature of Payment; Un-Approved Payment Vouchers.
Date:

Local Querry No. LG/AUD/KZR/ZO/GWW/LQ1/10/2026

The, Chairman
Gwiwa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/3/26
RECEIVED

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UN-APPROVED PAYMENT VOUCHERS FOR THE MONTH OF DEC, 2025

Total expenditure amounting Eleven Million, Nine Hundred and Six Thousand, One Hundred and Twenty Naira (₦11,906,120.00) only, had been incurred for various services/supplies during the Month of December, 2025. Refer attached for the details.

An audit findings revealed that, such payments has been made without approval of the accounting officer (the Executive Chairman). This action contradicts the provision contained in the financial regulations and financial memoranda chapter 1.10(3-5).

This anomalies could be attributed to the weaknesses in the internal control system of your local government and could result to diversion of public funds.

Therefore, you are required to rectify this anomalies or else recover the total sum due and remit to the treasury & forward evidence of remittance for further examination.

The same is copied to the Auditor General, Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further action.

13/3/2026
Mohd Bulama
Area Auditor
Gwiwa L.G.A

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Audit Form 1

Station: Gwiwa L.G.A

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

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

Amount N: 11,300,000.00

Payee: Sundry Persons

Nature of Payment: Un-presented Payment Vouchers

Date: 13/3/26

Local Querry No. LG/AUD/KZR/ZO/GWW/LQ1/9/2026

The, Chairman

Gwiwa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/3/26
RECEIVED

DCA
Pls deal
AG

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS FOR THE MONTH OF DEC, 2025

Sequel to the examination of paid payments vouchers for the period of December, 2025. It was observed that, the sum of Eleven Million, Three Hundred Thousand Naira (₦ 11,300,000.00) only, were paid to various payees without valid prepared payment vouchers to authenticate the payments. This action contradicts the provision of model financial memoranda chapter 14.3 refer.

In view of the above, the officer(s) concerned should be ask to explain on this serious anomalies or else the total amount paid be refunded to the treasury and this office be inform for the recovery details for audit examination or an appropriate action be surcharge against them.

The same is copied to the Auditor General, Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further action.

Warm regards.

MB 12/3/2026

Mohd Bulama
Area Auditor
Gwiwa L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZR/ZO/GWW/LQ1/8/2026

The, Chairman

Gwiwa *Local Government*

Station: Gwiwa L.G.A

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

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

Amount N: 26,458,500.00

Payee: Sundry Persons

Nature of Payment: Payment for Services/ Supplies not yet rendered

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

PAYMENT FOR SERVICES/SUPPLIES NOT YET RENDERED

During an examination of paid payment vouchers for the period of July – November, 2025, we observed that a total sum of Twenty Six Million, Four Hundred and Fifty Eight Thousand, Five Hundred Naira (₦26,458,500.00) only, were paid to various payees for the services/supplies to the local government.

In our verification to the affected stores, we observed that the materials/services stated work not done. This contradicts the financial memoranda chapter 14.9(2) refer.

In view of the above the payees should be ask to render the services or refund the amount involved, and inform this office for further verification.

The same is copied to the Auditor-General Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further necessary actions.

26/2/2025

Mohd Bulama
Area Auditor
Gwiwa L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Gwiwa L.G.A
Pv. No.: C-C *Date:* C-C
Head C-C *Sub Head:* C-C
Amount N: 21,346,889.00
Payee: Sundry Persons
Nature of Payment: Un-approved Payment vouchers
Date:

Local Querry No. LG/AUD/KZR/ZO/GWW/LQ1/7/2026
The, Chairman
Gwiwa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
pls deal
AG 25/2/26

AUDIT QUERRY

UN-APPROVED PAYMENT VOUCHERS

Total expenditure amounting to, Twenty One Million, Three Hundred and Forty Six Thousand, Eight Hundred and Eighty Nine Naira (₦21,346,889.00) only, has been incurred for various services/supplies during the period of July – November, 2025. Refer attached for the details.

An audit findings revealed that, such payments has been made without approval of the accounting officer (the Executive Chairman). This action contradicts the provision contained in the financial regulations and financial memoranda chapter 1.10(3-5).

This anomalies could be attributed to the weaknesses in the internal control system of your local government and could result to diversion of public funds.

Therefore, you are required to rectify this anomalies or else recover the total sum due and remit to the treasury & forward evidence of remittance for further examination.

The same is copied to the Auditor-General Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further necessary actions.

16/2/2025
Mohd Bulama
Area Auditor
Gwiwa L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZR/ZO/GWW/LQ1/6/2026

The, Chairman

Gwiwa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls deal
on kasum
AG 25/2/25

Station: Gwiwa L.G.A

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

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

Amount N: 84,198,586.84

Payee: Sundry Persons

Nature of Payment; Irregular Payment vouchers

Date:

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS JULY – NOVEMBER, 2025

Payment worth Eighty Four Million, One Hundred and Ninety Eight Thousand, Five Hundred and Eighty Six Naira, Eighty Four Kobo (₦ 84,198,586.84) on ly, were made for same services/supplies of goods during the period under review. Refer attached for the details of the payments.

An audit findings revealed that such payments has been made, but the payment vouchers were not fully documented, this action is a violation of provision contained in chapter 14.4(3) of the financial memoranda, refer.

Therefore, you are required to ask the officers responsible to rectify the affected payment vouchers or else the total sum due should be recover and remit to treasury and forward evidence of remittance for further examination.

This is copied to the Auditor-General Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further actions.

24/2/2025

Mohd Bulama
Area Auditor
Gwiwa L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZR/ZO/GWW/LQ1/5/2026

The, Chairman

Gwiwa *Local Government*

Station: Gwiwa L.G.A

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

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

Amount N: 82,771,100.00

Payee: Sundry Persons

Nature of Payment; Un-presented Payment vouchers

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN-PRESENTED PAYMENTS VOUCHERS

Sequel to the examination of payments vouchers for the period of July – November, 2025, It was observed that, the sum of Eighty Two Million, Seven Hundred & Seventy One Thousand, One Hundred Naira (₦ 82,771,100.00) only, were paid to various payees without valid prepared payment vouchers to authenticate the payments. This action contradicts the provision of model financial memoranda chapter 14.3 refer.

In view of the above, the officer(s) concerned should be ask to explain on this serious anomalies or else the total amount paid be refunded and this office be inform for the recovery details for audit examination.

The same is copied to the Auditor General, Local Government Councils and Zonal Director Audit, Kazaure Zone for their information and further action.

Warm regards.

Mohd Bulama
Area Auditor
Gwiwa L.G.A

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

Audit Form 1

Local Query No. ALG/AUD/KZRZO/GWW/LQ4/25

Station: GWIWA L.G

The, CHAIRMAN

Pv. No.: CC *Date:* CC

GWIWA *Local Government*

Head CC *Sub Head:* CC

Amount ₦:

Payee: 33,386,375

Nature of Payment: SUNDRY

20/08/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/9/25
RECEIVED

DCA
Pls deal
AG
6/10/25

AUDIT QUERRY

PAYMENT BEFORE APPROVAL FOR THE MONTH OF JANUARY TO JUNE 2025

The sum of Thirty three Million three Hundred and Eighty six Thousand Three Hundred and Seventy five Naira **(33,386,375)** only, were paid for the various services. Refer to the Attached for Details

Date of payment and date of approval disclosed that, the payment were made before the chief Accounting officers Chairman Approval, This is Contrary to provision of model Financial Memoranda FM Chapter (1:10) (3) that all Claims Passed to Chairman approval before effecting Payment.

Therefore the concerned officer should be ask to explain the reason or else sanction be use on them.

This is copied to the Auditor General Local Government Council and Zonal Director Kazaure Zone For their information and Further Action.

Salisu Musa (CNA)

Area Auditor

Gwiwa Local Govt.

Noted and filed as appropriately please.
DCA
22/10

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/KZRZO/GWW/LQ3/25

Station: GWIWA L.G

The, CHAIRMAN

GWIWA *Local Government*

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount ₦:

Payee: 127,386,500

Nature of Payment: SUNDRY

20/08/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/9/25
RECEIVED

DCA
Pls deal
4 AG 6/10/25

AUDIT QUERRY

IRREGULAR/ UNDOCUMENTED PAYMENT VOUCHERS JANUARY TO JUNE 2025

Expenditure to the tune of one hundred and Twenty seven Million Three Hundred and Eighty six Thousand five Hundred Naira **(127,386,500)** only, Have been made Without fully supporting Document.

Refer to the schedule Attached for Details.

This Contradict the provision of model Financial Memoranda FM Chapter (14:4) (8)

In view of the above, All officer Concerned Rectify the anomalies and this office be informed accordingly.

Same copies to the Auditor General local Government Council and Zonal Director Kazaure Zone for their information and further Action

Salisu Musa (CNA)

Area Auditor

Gwiwa local Government

Noted and to be dealt as usual when filed appropriately pls.
DCA
22/10

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

Audit Form 1

Local Querry No. ALG/AUD/KZRZO/GWW/LQ2/25

The, CHAIRMAN

GWIWA *Local Government*

Station: GWIWA L.G

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount ₦:

Payee: 98,797,250

Nature of Payment: SUNDRY

20/08/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/9/25
RECEIVED

DCA
Pls deal
DD Kasim
AG 6/10/25

AUDIT QUERRY

UNACCOUNTED PAYMENT FOR THE MONTH OF JANUARY TO JUNE 2025

The sum of Ninety Eight Million Seven Hundred and Ninety Seven Thousand Two Hundred and fifty Naira **(98,797,250)** Only, were paid from local Government Overhead Account. Refer to the Schedule Attached for more Details.

Posting Between Bank Statement and Cash Book Disclosed That Some of the Payment were not Accounted.

This is Contrary to the provision of model Financial Memoranda FM Chapter (1:10) (8)

In view of the above, Therefore, the Concerned Officer Should ask to Account the Whole Amount and be Informed.

This is Copied to The Auditor General Local Government Council and Zonal Director Kazaure Zone for Their Information

Salisu Musa (CNA)

Area Auditor

Gwiwa Local Government

Should be treated as endorsed and directed accordingly when filed as appropriately pls.
Bammed
DCA
22/10

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

Audit Form 1

Local Querry No. ALG/AUD/KZRZO/GWW/LQ1/25

The, CHAIRMAN

GWIWA Local Government

Station: GWIWA L.G

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount ₦:

Payee: 223,657,270

Nature of Payment: SUNDRY

20/08/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/9/25
RECEIVED

DCA
Pls deal
AG 6/10/25

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS JANUARY TO JUNE 2025

Posting of payment vouchers into cash book revealed that, the sum of Two Hundred and twenty three Million six hundred and fifty seven thousand Two Hundred and seventy Naira **(223,657,270)** Only, Were paid for services to the local government without preparing payment vouchers. Refer to the schedule Attached for details.

This is contrary to the provision of financial memoranda FM Chapter **(14:3)**

Inview of the above, the concerned officer should be ask to produce and present valid payment voucher for audit Examination other wise the amount be refund and this office be informed accordingly

This is copy to the Auditor General Local Government Council and Zonal Director Kazaure Zone For Their information and Action.

Salisu Musa (CNA)

Area Auditor

Gwiwa Local Govt.

Ok, to be treated as usual, when appropriately filed pls.
DCA
22/10

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZR/ZO/GWW/LQ1/12/2026

The, Chairman

Gwiwa *Local Government*

Station: Gwiwa L.G.A

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

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

Amount N: 10,652,524.98

Payee: Sundry Persons

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

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

PAYMENT FOR SERVICES/SUPPLIES NOT YET RENDERED

During an examination of paid payment vouchers for the Month of December, 2025, we observed that a total sum of Ten Million, Six Hundred and Fifty Two Thousand, Five Hundred and Twenty Four Naira, Ninety Eight Kobo (₦10,652,524.98) only, were paid to various payee for some services/supplies to the Local Government.

In our verification to the affected stores, we observed that the materials/services stated work not done. This contradicts the financial memoranda chapter 14.9(2) and 39.3(a) refer.

In view of the above the payees should be ask to render the services or refund the amount involved, and inform this office for further verification or to be surcharge against their action.

The same is copied to the Auditor General, Local Government Councils and Zonal Audit Director, Kazaure Zone for their information and further action.

12/3/2026
Mohd Bulama
Area Auditor
Gwiwa L.G.A

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: LG/AUD/GWW/R-1/1/2025 Your Ref: ______ Date: 23Rabiulawal 1447 AH 16/09/2025

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

The Chairman,

Gwiwa Local Government,

Jigawa State.

DCA
Pls deal as Usual
AG 6/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE, 2025.

The Books of account maintained by treasury department of your Local Government have been examined and the followings were the issues observed and forwarded to you for 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 not so effective because of the high level of irregularities observed in the system of operation.

CASHBOOK:- The Cash book maintained by the local government cashier has been posted and examined, the following issues were observed:-

1. BANK RECONCILIATION:- There were no monthly reconciliation between cash book and bank statements balances during the period reviewed, contrary to the FM provision chapter 19:23.
2. UN ACCOUNTED PAYMENTS: posting of bank statements against the cash book reveals that some payments were traced unaccounted and not

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

posted in to cash book for the period reviewed, in view of the above, therefore, query was issued to that regard, FM Chapter 1:10(8):

LG/AUD/KZRZO/GWW/LQ2/2025 N 98,797,250

3. IRREGULAR PAYMENTS:- Various payment vouchers were observed paid without proper documentations to support them, this is contrary to the provision of FM chapter 14:4(2), some of these are store receipt vouchers, cash receipts, invoices, bill of quantities (BQ) agreements etc. as a result of that, audit query letter was issued:

LG/AUD/KZRZO/GWW/LQ3/2025 N 127,386,500

4. UN PRESENTED PAYMENTS: Cash Book posting reveals that some payment vouchers were recorded and not presented to us during the period under review, contrary to the FM provision chapter 14:3, as a result of that, query was issued:

LG/AUD/KZRZO/GWW/LQ2/2025 N 223,657,270

5. APPROVED PAYMENTS WITH OUT DUE PROCESS:- Examination reveals that some payment vouchers were directly approved without taken to relevant officers for information and actions, in that regard, query was issued FM Chapter1:5(1), :

LG/AUD/KZRZO/GWW/LQ4/2025 N 33,386,375

6. INTERNALLY GENERATED REVENUE:- Internally generated revenue could not be determine because of inadequate information presented to us, contrary to the provision of (FM) chapter 6:8

7. PROJECT INSPECTION:- We decided and postponed this, because of un accounted and irregularities level observed.

CONCLUSION :- In view of the above, you are required to respond to this Audit report without delay.

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

(a) Monthly Bank Reconciliation

(b) Assets 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) All payments should be fully accounted

(g) Internally Generated Revenue Record should be updated in order to compare with budget for the period under review.

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

17/09/2025

Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure.

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

Our Ref: LG/AUD/KZR/ZO/GWW/R.1/2025 Your Ref: Date: 10, February, 2026
22, Shaaban, 1447

THE HON. CHAIRMAN

GWIWA LOCAL GOVERNMENT

JIGAWA STATE

DCA
Pls deal
AG 25/2/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

The Accounting Records maintained and presented for audit by the Treasury Department of the local Government for underlined period, Have been Examined and the following were the points observed forwarded to you, for information, action and early reply.

INTERNAL CONTROL SYSTEM

The internal control system adopted by the local Government is Sound and effective for which all payment vouchers were passed through internal Audit unit of the local Government

CASH BOOK

The Cash Book Presented to us was posted against the payment vouchers, Received vouchers and Salaries Deduction but some of payment vouchers were not presented for Examination during the period and were queried.

UNPRESENTED PAYMENT VOUCHERS

It was observed during an inspection for the period under review, that the various payment vouchers amounting to Eighty Two Million, Seven Hundred and Seventy One Thousand, One Hundred Naira **(82,771,100)** Only, up to the time of writing this Report were not presented. Resulted of that Query was issued with reference below **LG/AUD/KZR/ZO/GWW/LQ.5/25**

UNDOCUMENTED PAYMENT VOUCHERS

Various payment Vouchers Amounting to Eighty Four Million, One Hundred and Ninety Eight Thousand, Five Hundred and Eighty Six Naira **(84,198,586)** only, were paid without proper documentations such as cash sales, Invoice, Store Receipt Voucher (S R V) Bill of quantities(BQ) Local Purchase order (L P O) Agreement etc, to support the payment. This is Contrary to the

Provision of Financial Memoranda FM Chapter 14. As a result that Audit Query were issued **LG/AUD/KZR/ZO/GWW/LQ.6/25**

UN-APPROVED PAYMENT

The sum of Twenty One Million, Three Hundred and Forty Six Thousand, Eight Hundred and Eighty Nine Naira **(21,346,889)** Only, Were Paid to the Payee For Various Services to be rendered to the local Government But no Authorization/Approval of Accounting officer (Chairman). This is Contrary to the Provision of Financial Memoranda (FM) Chapter (14:3) Which state that the Payment Must be Supported by a properly authorized /Approved Payment Voucher. As a Result of That We Issued Queries No. **LG/AUD/KZR/ZO/GWW/LQ.7/25**

SERVICE NOT YET BE RENDERED

The sum of Twenty Six Million, Four Hundred and Fifty Eight Thousand, Five Hundred Naira **(26,458,500)** Only, Were Paid for Various Purchases and Repairs . But during an inspection we were interviewing and the service was not rendered. Queries No. **LG/AUD/KZR/ZO/GWW/LQ.8/25** was raised

DAILY ABSTRACT OF EXPENDITURE: During the exercise all presented payment Vouchers were posted into daily Abstracts.

PROJECT INSPECTION: During the exercise the inspection of Project was Conducted and all the Projects are Executed.

INTERNAL GENARETED REVENUE

The revenue earning record maintained by the revenue section of the local Government has been examined and observed that for the period of July to November 2025 were Very Poor and the amount was lodged into the revenue account. Was not Predict, The revenue section are further required to double their effort toward revenue. To boost the generation.

RECOMMENDATION

- The Internal control system should be fully effective
- Monthly bank reconciliation are to be effected
- Outstanding payment vouchers are to be presented and fully documented
- Items not taken on charge should be fully supported with necessary document

CONCLUSION

You are required to respond to this audit report and queries immediately.

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please Quote
Ref.No: ... GWW/TRE/FIN/VOL.I/2

Date: 20/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/11/25
RECEIVED

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

Dct
Pls act accordingly
AG 21/11/25

ANSWER TO AUDIT QUERRY

Reference to Letter No. ALG/AUD/KZRO/GWW/LQ. 1/25, amounting Two Hundred and Twenty Three Million, Six Hundred and Fifty Seven Thousand, Two Hundred and Seventy Naira (N223,657,270:00) only.

I wish to write and forward herewith the answer that, the payment Vouchers have prepared as per in the Schedule attached and inserted all the necessary document, Payment Vouchers are ready for your verification.

I copy the same letter to Area Auditor, Gwiwa Local Government and Zonal Director Kazaure Zone for their information and record purpose.

Best regards,

Abdullahi Zubairu
Dep. Dir. Admin. & Gen. Serv. (DDAGS)
For: Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply, please quote reference

GWLG/TRE/FIN/VOLI/101/25

Email:

Date: 20/10/2025

The Auditor General

Local Government Audit

Dutse Jigawa, State

ANSWER TO AUDIT QUERRY

Reference to letter **ALG/AUD/KZRO/GWW/LQ1/25** Amounting Twenty Eight million one Hundred and fifty Three Thousand seventy four Naira only (₦28,153,074), I wish to write and forward here with the answer that the payment vouchers have prepared as per in the schedule attached, and insert all the necessary document, payment voucher are ready for your verification.

A copied of this letter was sent to area. Auditor Gwiwa local government and zonal Director kazaure zone for their record.

Best Regard

Abdulahi Zubairu
D.A.G.S

C.C
Gwiwa Local Government
The Zonal Director
Kazaure Zone
Jigawa State
Above For Your Information and Record Please.

Abdullahi Zabairu
D.A.G.S

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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GWLG/TRE/FIN/VOLI/102/25

Email:

Date: 20/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/11/25
RECEIVED

The Auditor General,
Local Government Audit,
Dutse Jigawa.

DCA
Pls act accordingly
AG 21/11/25

ANSWER TO AUDIT QUERRY

Reference to letter **ALG/AUD/KZRZO/GWW/LQ2/25** dated 20/8/25 amounting Ninety Eight million Seven Hundred and Ninety seven Thousand Two Hundred and fifty Naira only (₦98,797, 250),I wish to write and answer un accounted for the month of January-June 2025, that all the payment vouchers in the schedule attached are accounted, the payment vouchers are ready for verification

A copied of this letter was sent to area. Auditor Gwiwa local government and zonal Director kazaure zone for their record.

Best Regard

Abdulahi Zubairu
D.A.G.S

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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GWLG/TRE/FIN/VOLI/103/25

Email:

Date: 20/10/2025

The Auditor General

Local Government Audit

Dutse Jigawa

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/11/25
RECEIVED

DCA
kindly act accordingly
AG 21/11/25

ANSWER TO AUDIT QUERRY

Reference to audit quarry **ALG/AUD/KZRZO/GWW LQ3/25** dated 20/8/25 amounting one Hundred and Twenty seventy million Three Hundred and Eighty six Thousand five Hundred Naira only (₦ 127,386,500), I wish to write and forward the answer of irregular/undocumented payment vouchers Jan-June 2025, that all the payment vouchers are Daly corrected and ready for your verification.

A copied of this letter was sent to area. Auditor Gwiwa local government and zonal Director kazaure zone for their record.

Best Regard

Abdulahi Zubairu
D.A.G.S

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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GWLG/TRE/FIN/VOLI/104/25

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JIGAWA STATE
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DCA
Pls deal

RE AUDIT QUERRY, PAYMENT BEFORE APPROVAL FOR THE MONTH OF JANUARY TO JUNE 2025

Reference to letter **ALG/AUD/KZRZO/GWW/LQ4/25** amounting Thirty Three million Three Hundred and Eighty six Thousand Three Hundred and seventy five Naira only (₦ 33,386,375) that all the payment vouchers refer to schedule attached are document the chief, accounting officers I.e. chairman approval insert in the payment vouchers, P.V.S are ready for your verification.

A copied of this letter was sent to area. Auditor Gwiwa local government and zonal Director kazaure zone for their record.

Best Regard

Abdulahi Zubairu
D.A.G.S

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply, please quote reference
GWLG/TRE/FIN/VOL.II/20/26

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Date: 30/03/2026

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LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/4/26
RECEIVED

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

DCA
Ple treat
AG 2/4/26

ANSWER TO AUDIT QUERRY.

Reference to letter No. LG/AUD/KZR/ZO/GWW/LQ/5/2026 amounting Eighty Two Million Seven Hundred and Seventy one Thousand One Hundred Naira Only (N82,771,100.00), that the scheduled of un-presented payment voucher in the querry been corrected and presented with all necessary documents in PVS

The PVS are ready for your verification

Best Regard,

30 March 2026

Mohammed Zakari Abubakar,
Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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

DCA
Pls deal
AG 2/4/26

ANSWER TO AUDIT QUERRY IN RESPECT OF IRREGULAR PAYMENT VOUCHER JULY-NOV 2025.

Reference to letter No. LG/AUD/KZR/ZO/GWW/LQ1/6/2026 amounting Eighty Four Million One Hundred and Ninety Eight Thousand Five Hundred and Eighty Six Naira Eighty Four Kobo (N84,198,586.84) only, the payment vouchers have been documented and insert invoice receipt, SRV, Estimate and bills of quantity, agreement, and other necessary documents, PVS are ready for your verification.

Best Regard,

OFFICE OF THE EXECUTIVE CHAIRMAN
GWIWA L.G.A. JIGAWA STATE

Mohammed Zakari Abubakar
Hon. Chairman

Sign.........................

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply, please quote reference

GWLG/TRE/FIN/VOL.II/22/26

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JIGAWA STATE
Sign: Date: 2/4/26
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The Auditor General,
Local Government Audit,
Dutse, Jigawa State.

DCA
Pls deal
AG 2/4/26

ANSWER TO AUDIT QUERRY IN RESPECT OF UN-APPROVED PAYMENT VOUCHERS.

Reference to Audit Querry letter LG/AUD/KZR/ZO/GWW/LQ1/7/2026 for July-November 2025 amounting Twenty One Million Three Hundred and Fourty Six Thousand Eight Hundred and Eighty Nine Naira Only (N21,346,889.00), I wish to write and notify you that all the payment vouchers, have been approved and corrected with all necessary documents.

Finally the payment vouchers was ready for your verification please

Best Regard,

OFFICE OF THE EXECUTIVE CHAIRMAN
... LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
30 MAR 2026

Mohammed Zakari Abubakar
Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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GWLG/TRE/FIN/VOL.II/23/26

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JIGAWA STATE
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RECEIVED

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

DCA
Pls deal
AG 2/4/26

ANSWER TO AUDIT QUERRY.

Reference to the letter No. LG/AUD/KZR/ZO/GWW/LQ1/8/2026 for July-November 2026 amounting Twenty Six Million Four Hundred and Fifty Eight Thousand Five Hundred Naira Only (N26,458,500.00), the service/supplies to the Local Government, that all the items were charge in the store and posted in store ledger ~~and~~ the other documents was recorded.

Finally the payment vouchers was ready for verification.

Best Regard,

3 ... 2026

Mohammed Zakari Abubakar
Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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GWLG/TRE/FIN/VOL.II/24/25

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LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
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The Auditor General,
Local Government Audit,
Dutse, Jigawa State.

DCA
Pls deal
AG 2/4/26

ANSWER TO AUDIT QUERRY IN RESPECT OF UNPRESENTED PAYMENT VOURCHERS FOR THE MONTH OF DECEMBER 2025.

Reference to the letter No. LG/AUD/KZR/ZO/GGW/LQ1/9/2026 amounting Eleven Million Three Hundred Thousand Naira Only (N11,300,000.00), the officer(s) concerned give the necessary information and explanation on the payment vourchers.

Finally the PVS are presented with the all necessary documents and are ready for your verification

Best Regard,

OFFICE OF THE EXECUTIVE CHAIRMAN
GWIWA LGA, JIGAWA STATE
30 MAR 2026

Mohammed Zakari Abubakar
Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

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DCA
Pls deal
AG 2/4/26

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

ANSWER TO AUDIT QUERRY FOR THE MONTH OF DECEMBER 2025.

Reference to the letter No. LG/AUD/KZR/ZO/GWW/LQ1/10/2026 amounting Eleven Million Nine Hundred and Six Thousand One Hundred and Twenty Naira Only (N11,906,120.00), that all the payment voucher have been made with the approval of ~~all~~ the accounting officer i.e (Executive Chairman), the payment voucher corrected with the all necessary documents and ready for your verification.

Best Regard,

EXECUTIVE CHAIRMAN
GWIWA, JIGAWA STATE

Mohammed Zakari Abubakar
Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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

DCA
Pls deal
AG 2/4/26

ANSWER TO AUDIT QUERRY IN RESPECT OF IRREGULAR PAYMENT VOUCHERS FOR THE MONTH OF DECEMBER 2025.

Reference to the letter No. LG/AUD/KZR/ZO/GWW/LQ1/11/2026 amounting Thirty Two Million Thirty Two Thousand Two Hundred and Twenty Four Naira Ninety Eight Kobo Only (N32,032,224.98), in respect of that the payment vouchers have fully documented with the all necessary attachment.

Finally the payment vouchers was ready for your verification.

Best Regard,

Mohammed Zakari Abubakar
Hon. Chairman

GWIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply, please quote reference

GWLG/TRE/FIN/VOL.II/27/26

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RECEIVED

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

DCA
Pls deal
AG 2/4/26

ANSWER TO AUDIT QUERRY.

Reference to the letter No. LG/AUD/KZR/ZO/GWW/LQ1/12/2026 amounting Ten Million Six Hundred and Fifty Two Thousand, Five Hundred and Twenty Four Naira Ninety Eight Kobo Only (N10,652,524.98), Of December 2025, in respect of that, I wish to write and notify you that material service/supplies was done, payment vouchers have been corrected with the all necessary documents i.e invoice receipt, SRV estimate and bills of quantity e.t.c.

Finally the payment vouchers was documented as requested and ready for your further verification.

Best Regard,

OFFICE OF THE EXECUTIVE CHAIRMAN
GWIWA LGA, JIGAWA STATE
MAR 2026

Mohammed Zakari Abubakar
Hon. Chairman
Sign: