

HADEJIA

**LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**



**20
25**

REPORT OF THE AUDITOR GENERAL

**ON THE ACCOUNTS OF
HADEJIA LOCAL GOVERNMENT COUNCIL**

FOR THE YEAR ENDED 31ST DECEMBER, 2025

HADEJIA

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FOR THE YEAR ENDED 31ST DECEMBER, 2025



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

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



JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT

In Case of reply please
quote Reference

No.....HDLG/INT/REF/2025/1XX

ADDRESS:
Secretariat Complex,
Nguru Road, Hadejia,
Jigawa State.

Date 16/3/2026



The Auditor General,
Local Government Council,
Jigawa State

Sir,

DSA
landly go through & read
@ kashu AG 16/3/26

FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF
HADEJIA 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 Hadejia Local Government Council.

For your further necessary action and guidance please.

Best regards,

Adamu Isah
16/3/26
Adamu Isah
Treasurer
For: Hon. Chairman



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



HON. AHMAD ABBA ARI
EXECUTIVE CHAIRMAN
HADEJIA LOCAL GOVT.



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



JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

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No.

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date

RESPONSIBILITY FINANCIAL STATEMENT

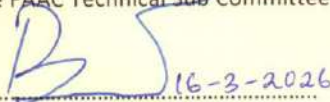
The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2025 and the government has indeed advanced in the recognition and measurement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


BAFFA MUHD SARAWA
TREASURER


HON. AHMAD ABBA ALI
EXERCUTIVE CHAIRMAN



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



HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

HADEJIA 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.



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

1. General information

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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.
- 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.



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

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



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

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



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

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



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

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
Hadejia Local Government Councils for the Year Ended 31st December, 2025**

HADEJIA 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
N			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,650,809,872.91	Government Share of FAAC (Statutory Revenue)	1	3,490,284,321.95	4,077,613,639.00	0.00	4,077,613,639.00	587,329,317.05
1,952,990,346.64	Government Share of VAT	2	2,506,883,491.23	2,716,479,531.00	0.00	2,716,479,531.00	209,596,039.77
	Tax Revenue	3	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
63,506,480.81	Non Tax Revenue	4	120,589,437.81	75,980,000.00	0.00	75,980,000.00	(44,609,437.81)
819,205,033.52	Transfer from Other Government Entities	5	345,771,151.04	2,000,000.00	0.00	2,000,000.00	(343,771,151.04)
4,486,511,733.88	Total Revenue (a)		6,463,528,402.03	6,873,073,170.00	0.00	6,873,073,170.00	409,544,767.97
					0.00		0.00
	EXPENDITURE				0.00		0.00
1,625,428,640.62	Salaries & Wages	6	2,588,916,884.74	3,000,200,077.00	0.00	3,000,200,077.00	411,283,192.26
115,845,481.78	Social Benefit	7	335,402,082.81	358,000,000.00	0.00	358,000,000.00	22,597,917.19
921,795,578.76	Overhead Cost	8	1,657,194,314.87	2,028,551,677.21	364,987,797.21	1,663,563,880.00	71,357,362.34
	Other over Head Cost						0.00
932,161,962.82	Grants & Contributions	9	1,342,930,276.23	640,000,000.00	0.00	640,000,000.00	(402,930,276.23)
491,417,179.52	Transfer to other Govt Agencies	10	178,404,447.33	0.00	0.00		(178,404,447.33)
151,974,056.45	Depreciation		184,769,911.34	0.00	0.00		(184,769,911.34)
4,238,622,899.95	Total Expenditure (b)		6,287,617,917.32	5,661,763,957.00	0.00	5,661,763,957.00	(625,853,960.32)
247,888,833.93	Surplus/ (Deficits) for the period from operating activities c =(a-b)		175,910,484.71	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset			0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures			0.00	0.00	0.00	0.00
0.00	Total Non Operating Revenue/(Expenses) (d)		0.00	0.00	0.00	0.00	0.00
0.00	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		175,910,484.71	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
0.00	Net Surplus/ (Deficits) for the period g=(e-f)		175,910,484.71	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

BAFFA MUHD SARAWA

Treasurer

Hadejia Local Government, Jigawa State



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

HADEJIA LOCAL GOVERNMENT JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	Notes	2025 N	2025 N	2024 N	2024 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	3,016,584.67	0.00	9,634,283.08	0.00
Receivables	15	15,230,361.00	0.00	15,230,361.00	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	18,246,945.67	0.00	24,864,644.08
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	5,637,187,183.12	0.00	5,454,659,000.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets	B	0.00	5,637,187,183.12	0.00	5,454,659,000.00
Total Assets	C = A + B	0.00	5,655,434,128.79	0.00	5,479,523,644.08
LIABILITIES:-					
Current Liabilities					
Deposits	17	9,666,492.50	0.00	9,666,492.50	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	9,666,492.50	0.00	9,666,492.50
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	6,386,926.00	0.00	6,386,926.00	0.00
Total Non Current Liabilities	E	0.00	6,386,926.00	0.00	6,386,926.00
Total Liabilities	F = D + E	0.00	16,053,418.50	0.00	16,053,418.50
Net Assets:	G = C - F	0.00	5,639,380,710.29	0.00	5,463,470,225.58
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	5,179,596,139.15	0.00	5,179,596,139.15	0.00
Accumulated Surplus/(Deficits)	20	459,7784,571.14	0.00	0.00	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity:	H = G	0.00	5,639,380,710.29	0.00	5,463,470,225.58

The accompanying notes form part of these statements

BAFFA MUHD SARAWA

Treasurer

Hadejia Local Government, Jigawa State



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

HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	NOTES	2025 N	2025 N	2024 N	2024 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	3,490,284,321.95	0.00	1,650,809,872.91	0.00
Government Share of VAT	2	2,506,883,491.23	0.00	1,952,990,346.64	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	120,589,437.81	0.00	63,506,480.81	0.00
Transfer from Other Government Entities	5	345,771,151.04	0.00	819,205,033.52	0.00
Total Inflow from operating Activities (A)		0.00	6,463,528,402.03	0.00	4,486,511,733.88
Outflows					
Salaries & Wages	6	2,588,916,884.74	0.00	1,625,428,640.62	0.00
Social Benefits	7	335,402,082.81	0.00	115,845,481.78	0.00
Overhead Cost	8	1,657,144,314.87	0.00	921,795,578.76	0.00
Grants & Contributions	9	1,342,930,276.23	0.00	932,161,962.82	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	178,404,447.33	0.00	491,417,179.52	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		0.00	6,102,848,005.98	0.00	4,086,648,843.50
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		0.00	360,680,396.05	0.00	399,862,890.38
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(367,298,094.46)	0.00	(427,036,917.30)	0.00
Net Cash Flow from Investing Activities		0.00	(367,298,094.46)	0.00	(427,036,917.30)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	513,830.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		0.00	0.00	0.00	513,830.00
Net Cash Flow From All Activities		0.00	(6,617,698.41)	0.00	(26,660,196.92)
Cash & Its Equivalent as at 1st January, 2025		0.00	9,634,283.08	0.00	36,294,480.00
Cash & Its Equivalent as at 31st December, 2025		0.00	3,016,584.67	0.00	9,634,283.08
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		0.00	175,910,484.71	0.00	247,888,833.93
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		0.00	184,769,911.34	0.00	151,974,056.45
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 receivables		0.00	0.00	513,830.00	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	513,830.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(367,298,094.46)	0.00	(427,036,917.30)	0.00
Total Items Classified as Investing Activities		0.00	(367,298,094.46)	0.00	(427,036,917.30)
Net Cash Flow From All (Operating) Activities		0.00	(6,617,698.41)	0.00	(26,660,196.92)
Cash & it's Equivalent as at 1 January,2025		0.00	9,634,283.08	0.00	36,294,480.00
Cash & it's Equivalent as at 31 December,2025		0.00	3,016,584.67	0.00	9,634,283.08

The accompanying notes form part of these statements

BAFFA MUHD SARAWA

Treasurer

Hadejia Local Government, Jigawa State



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

HADEJIA LOCAL GOVERNMENT COUNCIL STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
		₦	₦	₦
Balance at 1st Jan.2025	5,179,596,139.15	0.00	283,874,086.43	5,463,470,225.58
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,179,596,139.15	0.00	283,874,086.43	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	175,910,484.71	175,910,484.71
Balance at 31December 2025	5,179,596,139.15			
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2025	5,179,596,139.15	0.00	459,784,571.14	5,639,380,710.29

The accompanying notes form part of these statements


BAFFA MUHD SARAWA

Treasurer

Hadejia Local Government, Jigawa State



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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,068,501,152.54	1,257,000,000.00	(811,501,152.54)	406,578,527.19
	SHARE OF EXCHANGE	120,789,066.81	300,000,000.00	179,210,933.19	949,571,011.37
	SHARE OF NON OIL REVENUE	54,355,142.38	100,000,000.00	45,644,857.62	47,483,351.72
	SOLID MINERALS	59,018,078.17	1,100,000,000.00	1,040,981,921.83	2,255,071.19
	E-MONEY	129,968,835.36	250,000,000.00	120,031,164.64	62,869,848.39
	ECOLOGICAL	58,074,483.51	0.00	(58,074,483.51)	26,776,839.19
	STABILIZATION	291,000,000.00	1,000,000,000.00	709,000,000.00	0.00
	ADD. INFLOW	708,577,563.18	70,613,639.00	(637,963,924.18)	155,275,223.86
	TOTAL	3,490,284,321.95	4,077,613,639.00	587,329,317.05	1,650,809,872.91

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	SOLID MINARALS	E-MONEY	ECOLOGICAL	STABILITION	ADD. INFLOW	TOTAL
JANUARY	60,459,190.51	67,814,446.18	0.00	0.00	9,851,087.61	0.00	20,000,000.00	593,590,483.08	751,715,207.38
FEBRUARY	123,886,462.69	0.00	35,361,801.69	35,361,801.69	6,467,646.00	0.00	0.00	0.00	201,077,712.07
MARCH	132,053,060.09	0.00	0.00	4,662,935.79	10,946,618.08	0.00	42,000,000.00	114,987,080.10	304,649,694.06
APRIL	152,323,476.99	4,832,028.41	0.00	0.00	7,821,971.21	0.00	10,000,000.00	0.00	174,977,476.61
MAY	155,504,407.78	13,866,208.45	0.00	0.00	12,176,022.48	21,037,446.51	124,000,000.00	0.00	326,584,085.22
JUNE	141,879,661.21	13,188,122.84	0.00	0.00	8,661,506.27	37,037,037.00	95,000,000.00	0.00	295,766,327.32
JULY	171,060,908.81	6,903,359.88	18,993,340.69	18,993,340.69	9,132,620.19	0.00	0.00	0.00	225,083,570.26
AUGUST	221,302,357.08	7,046,553.93	0.00	0.00	11,751,537.37	0.00	0.00	0.00	240,100,448.38
SEPTEMBER	224,754,425.50	7,138,347.12	0.00	0.00	10,057,277.41	0.00	0.00	0.00	241,950,050.03
OCTOBER	209,717,068.03	0.00	0.00	0.00	15,950,946.74	0.00	0.00	0.00	225,668,014.77
NOVEMBER	234,597,252.75	0.00	0.00	0.00	14,844,978.61	0.00	0.00	0.00	249,442,231.36
DECEMBER	240,962,881.10	0.00	0.00	0.00	12,306,623.39	0.00	0.00	0.00	253,269,504.49
TOTAL	2,068,501,152.54	120,789,066.81	54,355,142.38	59,018,078.17	129,968,835.36	58,074,483.51	291,000,000.00	708,577,563.18	3,490,284,321.95

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,506,883,491.23	2,716,479,531.00	209,596,039.77	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	JANUARY	194,163,250.31	0.00	194,163,250.31	145,242,188.36	0.00	145,242,188.36
	FEBRUARY	231,242,462.69	0.00	231,242,462.69	124,444,386.15	0.00	124,444,386.15
	MARCH	197,649,790.64	0.00	197,649,790.64	133,717,254.08	0.00	133,717,254.08
	APRIL	193,764,630.63	0.00	193,764,630.63	163,211,526.35	0.00	163,211,526.35
	MAY	190,955,385.24	0.00	190,955,385.24	150,017,809.44	0.00	150,017,809.44
	JUNE	220,047,689.51	0.00	220,047,689.51	149,301,524.70	0.00	149,301,524.70
	JULY	209,598,369.20	0.00	209,598,369.20	163,100,466.77	0.00	163,100,466.77
	AUGUST	208,103,101.75	0.00	208,103,101.75	185,677,345.98	0.00	185,677,345.98
	SEPTEMBER	224,078,019.54	0.00	224,078,019.54	167,970,968.76	0.00	167,970,968.76
	OCTOBER	267,308,052.66	0.00	267,308,052.66	173,386,790.74	0.00	173,386,790.74
	NOVEMBER	214,597,338.05	0.00	214,597,338.05	205,605,213.21	0.00	205,605,213.21
	DECEMBER	155,375,401.01	0.00	155,375,401.01	191,314,872.10	0.00	191,314,872.10
	TOTAL	2,506,883,491.23	0.00	2,506,883,491.23	1,952,990,346.64	0.00	1,952,990,346.64



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

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	1,000,000.00	0.00	0.00
	TOTAL	0.00	1,000,000.00	0.00	0.00
4	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Non tax Revenue				
	LICENCES	37,982,885.81	31,330,000.00	(6,652,885.81)	47,587,062.81
	FEES	11,897,700.00	11,750,000.00	(147,700.00)	4,275,106.00
	FINES	10,129,177.00		(10,129,177.00)	0.00
	SALES	6,000,000.00	5,000,000.00	(1,000,000.00)	0.00
	EARNINGS	21,579,675.00	15,900,000.00	(5,679,675.00)	11,644,312.00
	SALES/RENT	23,000,000.00	0.00	(23,000,000.00)	0.00
	Rent on government buildings general	0.00	12,000,000.00	12,000,000.00	0.00
	REPAYMENT	10,000,000.00	0.00	(10,000,000.00)	0.00
	TOTAL	120,589,437.81	75,980,000.00	(44,609,437.81)	63,506,480.81
4a	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Break Down of Non tax Revenue				
	LICENCES				
	Radio /Television License	0.00	30,000.00	30,000.00	0.00
	Cattle dealers License	0.00	300,000.00	300,000.00	0.00
	Boat & canoe (small craft)	0.00	1,000,000.00	1,000,000.00	0.00
	Bake/bakery House license	3,700,000.00	1,100,000.00	(2,600,000.00)	0.00
	Dried Fish & Meat licenses	21,669,885.81	20,000,000.00	(1,669,885.81)	19,641,404.81
	Hawkers permits	5,000,000.00	2,000,000.00	(3,000,000.00)	0.00
	produce buying licenses/Corn Grinding	500,000.00	300,000.00	(200,000.00)	9,197,333.00
	Tractor Hiring services	3,000,000.00	5,000,000.00	2,000,000.00	9,315,000.00
	Building Material / Block Making Licenses	395,000.00	500,000.00	105,000.00	0.00
	Sand dredging license	700,000.00	300,000.00	(400,000.00)	0.00
	Rice mills /cassava grinding license	400,000.00	500,000.00	100,000.00	0.00
	Trade Kiosk/Lockup Shop Produce Likens	2,618,000.00	300,000.00	(2,318,000.00)	9,433,325.00
	TOTAL	37,982,885.81	31,330,000.00	(6,652,885.81)	47,587,062.81
				0.00	
	FEES			0.00	
	Tender Fees	4,000,000.00	5,000,000.00	1,000,000.00	2,976,524.00
	Birth / Death Registration	3,975,000.00	500,000.00	(3,475,000.00)	194,000.00
	Business / Petty Trade Operating Fees	3,182,700.00	5,000,000.00	1,817,300.00	938,582.00
	Motor Mechanic / car wash registration	340,000.00	400,000.00	60,000.00	0.00
	survey /planning/ building fees	400,000.00	850,000.00	450,000.00	166,000.00
	TOTAL	11,897,700.00	11,750,000.00	(147,700.00)	4,275,106.00



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

	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	FINES			0.00	
	Fines	5,000,000.00	0.00	(5,000,000.00)	0.00
	Contract Registration	5,129,177.00	0.00	(5,129,177.00)	0.00
	Slaughter slab	0.00	0.00	0.00	0.00
	TOTAL	10,129,177.00	0.00	(10,129,177.00)	0.00
	SALES		0.00	0.00	0.00
	Produce farm Product	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Sales of Stores /Scraps/ Unserviceable Items	4,000,000.00		(4,000,000.00)	0.00
	TOTAL	6,000,000.00	5,000,000.00	(1,000,000.00)	0.00
				0.00	
	EARNINGS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Earning from Market	6,206,750.00	6,000,000.00	(206,750.00)	4,193,631.00
	Earning cattle Market	4,818,050.00	5,000,000.00	181,950.00	1,455,295.00
	Earning from Motor Park	2,373,300.00	2,000,000.00	(373,300.00)	5,163,586.00
	Earning from Comm., Activities, shop & shopping centre	2,082,775.00	2,000,000.00	(82,775.00)	0.00
	Earning from Toll Expenses	1,494,900.00	500,000.00	(994,900.00)	0.00
	Abattoir / Slaughter House	1,603,900.00	40,000.00	(1,563,900.00)	555,800.00
	Broadband Access Network	1,000,000.00	360,000.00	(640,000.00)	160,000.00
	Earning From Agricultural Produce	2,000,000.00	0.00	(2,000,000.00)	116,000.00
	TOTAL	21,579,675.00	15,900,000.00	(5,679,675.00)	11,644,312.00
				0.00	
	Rent on government Building	0.00	0.00	0.00	
	Rent on government Building	10,000,000.00	7,000,000.00	(3,000,000.00)	0.00
	Rent on Government properties	13,000,000.00	5,000,000.00	(8,000,000.00)	0.00
	TOTAL	23,000,000.00	12,000,000.00	(11,000,000.00)	0.00
	REPAYMEN - GENERAL			0.00	
	repayment	5,000,000.00	0.00	(5,000,000.00)	0.00
	unclaimed deposit	5,000,000.00	0.00	0.00	0.00
	TOTAL	10,000,000.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
	GRAND TOTAL	120,589,437.81	75,980,000.00	(44,609,437.81)	63,506,480.81

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	234,260,387.23	0.00	(234,260,387.23)	817,229,526.92
	40% PHC staff salary Contribution	109,535,257.21	0.00	(109,535,257.21)	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Government Entities	345,771,151.04	2,000,000.00	(343,771,151.04)	819,205,033.52

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)

S/N	MONTHS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	JANUARY	100,402,809.00	0.00	164,625.55	26,002,154.57
	FEBRUARY	78,633,556.00	0.00	164,625.55	0.00
	MARCH	0.00	0.00	164,625.55	61,790,647.04
	APRIL	0.00	11,993,858.85	164,625.55	101,681,364.69
	MAY	14,082,187.83	12,045,325.08	164,625.55	57,284,567.98
	JUNE	5,215,306.65	12,008,458.72	164,625.55	45,084,407.34
	JULY	0.00	13,188,122.84	164,625.55	106,675,124.34
	AUGUST	0.00	12,071,822.57	164,625.55	67,847,326.13
	SEPTEMBER	0.00	12,051,462.93	164,625.55	76,321,320.49
	OCTOBER	0.00	12,083,037.06	164,625.55	63,000,000.00
	NOVEMBER	0.00	12,077,734.73	164,625.55	135,586,391.08
	DECEMBER	35,926,527.75	12,015,434.43	164,625.55	75,956,223.26
	TOTAL	234,260,387.23	109,535,257.21	1,975,506.60	817,229,526.92



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

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	PERSONNEL COST				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	4,227,592.80	48,192,972.00	43,965,379.20	18,069,342.90
	Legislative Council	27,658,315.56	34,604,165.00	6,945,849.44	11,648,114.40
	Administrative and General services	160,620,585.11	113,726,276.00	(46,894,309.11)	91,552,305.07
	SUB-TOTAL	192,506,493.47	196,523,413.00	4,016,919.53	121,269,762.37
	ECONOMIC SECTOR	0.00	0.00	0.00	0.00
	Agriculture Section	23,223,141.00	25,014,451.00	1,791,310.00	16,143,940.85
	Forestry Section	19,006,278.24	19,762,903.00	756,624.76	13,797,069.51
	Livestock Section (Veterinary)	93,025,243.90	82,644,883.00	(10,380,360.90)	66,674,031.18
	Treasury Account Section	82,223,835.63	197,968,430.00	115,744,594.37	52,292,770.50
	Internal Audit	0.00	5,101,416.00	5,101,416.00	0.00
	Planning, Research & Statistics Department	124,282,094.03	69,564,504.00	(54,717,590.03)	68,073,382.81
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	27,360,623.28	23,651,718.00	(3,708,905.28)	15,409,690.80
	Road & Communication Section	6,415,556.16	6,608,998.00	193,441.84	4,155,343.48
	Mechanical Section	4,759,692.24	3,153,055.00	(1,606,637.24)	4,347,367.15
	Electrical Section	12,245,178.48	11,695,532.00	(549,646.48)	7,208,521.24
	Land & Survey Section	8,561,621.64	5,579,582.00	(2,982,039.64)	4,932,403.61
	Building Section	18,885,547.68	17,054,203.00	(1,831,344.68)	9,933,655.35
	SUB-TOTAL	419,988,812.28	467,799,675.00	47,810,862.72	262,968,176.48
	SOCIAL SECTOR			0.00	
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	105,288,474.95	146,838,788.00	41,550,313.05	104,455,426.60
	Education (Teaching Staff)	1,232,991,817.70	1,435,009,468.00	202,017,650.30	771,727,245.96
	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)	70,507,040.68	65,775,771.00	(4,731,269.68)	45,192,954.44
	Curative	475,384,692.54	547,010,262.00	71,625,569.46	265,782,884.48
	Rural Water Supply	12,109,969.56	6,642,167.00	(5,467,802.56)	5,160,589.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	45,065,360.16	50,291,862.00	5,226,501.84	26,953,539.29
	Information, Youth, Sport & Culture	18,567,362.76	13,714,690.00	(4,852,672.76)	10,464,832.00
	Social Welfare Section	11,591,155.20	64,626,224.00	53,035,068.80	7,811,541.00
	Trade Section and Cooperatives	4,915,705.44	5,967,757.00	1,052,051.56	3,641,689.00
	SUB-TOTAL	1,976,421,578.99	2,335,876,989.00	359,455,410.01	1,241,190,701.77
	GRAND TOTAL	2,588,916,884.74	3,000,200,077.00	411,283,192.26	1,625,428,640.62
NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	97,272,893.84	136,000,000.00	38,727,106.16	37,063,618.51
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	109,345,887.65	160,000,000.00	50,654,112.35	60,230,754.31
	CONTRIBUTION TO PENSION FOR PHC STAFF	39,894,412.44	62,000,000.00	22,105,587.56	18,551,108.96
	17% CONTRIBUTION TO CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	335,402,082.81	358,000,000.00	22,597,917.19	115,845,481.78



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

NOTE	OVERHEAD COST	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8.1	ADMINISTRATIVE SECTOR				
	Office of the Chairman	80,883,000.00	79,000,000.00	(1,883,000.00)	49,305,450.00
	Legislative Council	42,317,500.00	45,000,000.00	2,682,500.00	52,694,247.00
	Administrative and General services	292,102,759.81	45,000,000.00	(247,102,759.81)	138,850,809.56
	SUB-TOTAL	415,303,259.81	169,000,000.00	(246,303,259.81)	240,850,506.56
	ECONOMIC SECTOR			0.00	
	Agriculture Section	8,415,000.00	15,500,000.00	7,085,000.00	4,279,000.00
	Forestry Section		7,300,000.00	7,300,000.00	1,650,000.00
	Livestock Section (Veterinary)	1,500,000.00	17,500,000.00	16,000,000.00	24,563,000.00
	Treasury Account Section	35,354,380.00	493,000,000.00	157,645,620.00	24,423,202.00
	Internal Audit	1,545,000.00	5,500,000.00	3,955,000.00	555,000.00
	Planning, Research & Statistics Department	590,000.00	17,500,000.00	16,910,000.00	7,819,200.00
	Monitoring & Evaluation			0.00	
	Statistics			0.00	
	Treasury Revenue Section	34,702,200.00	20,500,000.00	(14,202,200.00)	9,773,139.00
	Road & Communication Section	16,213,888.00	30,200,000.00	13,986,112.00	16,869,161.00
	Mechanical Section	129,497,400.00	35,000,000.00	(94,497,400.00)	53,127,152.48
	Electrical Section	259,261,921.00	428,500,000.00	169,238,079.00	39,702,601.83
	Land & Survey Section	13,441,000.00	5,200,000.00	(8,241,000.00)	3,823,400.00
	Building Section	52,656,098.00	19,000,000.00	(33,656,098.00)	16,293,510.00
	SUB-TOTAL	553,176,887.00	1,094,700,000.00	241,523,113.00	202,878,366.31
	SOCIAL SECTOR			0.00	
	Local Education Authority	0.00	0.00	0.00	
	Education (Non-Teaching Staff)	0.00	0.00	0.00	53,192,226.74
	Education (Teaching Staff)	0.00	0.00	0.00	
	Adult Education	0.00	7,157,880.00	7,157,880.00	
	Other Education	0.00		0.00	
	Preventive (Water, Sanitation and Hygiene)	82,706,000.00	76,000,000.00	(6,706,000.00)	30,939,620.00
	Curative	15,305,000.00	35,500,000.00	20,195,000.00	40,734,635.00
	Rural Water Supply	14,514,158.00	17,500,000.00	2,985,842.00	12,618,145.00
	Traditional Officer (District Head Office)		150,000,000.00	150,000,000.00	
	Community Development Section	63,147,133.00	35,500,000.00	(27,647,133.00)	34,300,043.00
	Information, Youth, Sport & Culture	5,999,898.00	21,580,000.00	15,580,102.00	16,773,000.00
	Social Welfare Section	13,221,546.00	51,126,000.00	37,904,454.00	10,487,850.00
	Trade Section and Cooperatives	1,550,000.00	5,500,000.00	3,950,000.00	4,734,000.00
	SUB-TOTAL	1,164,923,881.81	399,863,880.00	203,420,145.00	203,779,519.74
	GRAND TOTAL	1,464,923,881.81	1,663,563,880.00	198,639,998.19	647,508,392.61
	OVER HEAD COST FROM CAPITAL RECEIPTS	492,270,433.06	393,090,000.00	(99,180,433.06)	274,287,186.15
	TOTAL OVER HEAD	1,657,194,314.87	1,663,563,880.00	(293,630,434.87)	921,795,578.76
8.2					
		ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Earth filling at water lodge area across political wards ongoing	97,244,100.00	30,000,000.00	(67,244,100.00)	0.00
	Settlement of outstanding liabilities	14,385,000.00	40,000,000.00	25,615,000.00	0.00
	Renovation and external work at Dutse quest house	11,800,000.00	10,000,000.00	(1,800,000.00)	0.00
	Tractor Loan Repayment	5,539,167.00	10,000,000.00	4,460,833.00	0.00
	Women Small scale (business empowerment programme)	6,000,000.00	30,000,000.00	24,000,000.00	0.00
	Purchase of handpump materials	22,000,000.00	20,000,000.00	(2,000,000.00)	0.00
	Evacuation and Disposal of refuse at Hadejia town	20,879,000.62	20,000,000.00	(879,000.62)	0.00
	mosquito spray in Hadejia town and surrounding	7,000,000.00	10,000,000.00	3,000,000.00	0.00
	Renovation of Town Gate kofar yamma and k/Arewa	19,395,288.47	15,000,000.00	(4,395,288.47)	0.00
	Payment of land compensation	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	contribution to LG Govt. Unified Project	147,067,359.01	100,000,000.00	(47,067,359.01)	0.00
	Wall Fencing of NYSC Lodge at Hadejia	7,833,362.38	5,000,000.00	(2,833,362.38)	0.00
	rapiers' of project inspection HILUX	2,785,000.00	10,000,000.00	7,215,000.00	0.00
	conversion of mini motorize water collection solar	7,205,200.00	8,090,000.00	884,800.00	0.00
	conversion of refuse Disposal Dump side at 11 Wards	4,000,000.00	5,000,000.00	1,000,000.00	0.00
	Erosion Control	79,500,000.00	30,000,000.00	(49,500,000.00)	0.00
	DANMODI TALANTED Special School	9,481,000.00	10,000,000.00	519,000.00	0.00
	Training / Retreat for LG Political Holders	20,155,955.58	20,000,000.00	(155,955.58)	0.00
	TOTAL	492,270,433.06	393,090,000.00	(99,180,433.06)	0.00



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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	50,612,805.34	35,000,000.00	(15,612,805.34)	39,278,486.66
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	50,612,805.34	35,000,000.00	(15,612,805.34)	39,278,486.66
	2% Sule Lamido University Kafin Hausa	101,225,610.68	50,000,000.00	(51,225,610.68)	73,953,657.53
	Contribution to State & LG Joint Projects & Programmes	689,469,529.00	170,000,000.00	(319,469,529.00)	406,390,000.00
	MINISTRY FOR LOCAL GOVERNMENT (STABILIZATION)	298,333,859.44	200,000,000.00	1,666,140.56	151,089,411.79
	5% EMIRATE	152,675,666.43	150,000,000.00	(2,675,666.43)	222,171,920.18
	TOTAL	1,342,930,276.23	640,000,000.00	(402,930,276.23)	932,161,962.82
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	42,292,550.00	50,000,000.00	7,707,450.00	447,728,900.00
	Ministry for Water Resources (Water Facilities)	137,709.84	10,000,000.00	9,862,290.16	826,259.04
	Directorate of Special Services (Vigilante, Hisbah & Disable)	4,376,696.64	71,126,000.00	66,749,303.36	8,934,000.00
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	31,258,020.48
	Masaki Nutrition	6,000,000.00	3,000,000.00	(3,000,000.00)	2,670,000.00
	Ministry for Information Allura da Zare	360,000.00	1,080,000.00	720,000.00	0.00
	SEMA (RAMADAN FEEDING)	93,979,470.37	0.00	(93,979,470.37)	0.00
	TOTAL	178,404,447.33	135,206,000.00	(43,198,447.33)	491,417,179.52

NOTE	CONSTRUCTION AND PURCHASE OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11	ADMINISTRATIVE SECTOR				
11a	COMPUTER AND PRINTER	2,300,000.00	5,000,000.00	2,700,000.00	0.00
	Purchase of chairman official vehicle	107,365,000.00	130,000,000.00	22,635,000.00	0.00
	provision of solar street light LG Secretariat	35,278,000.00	41,000,000.00	5,722,000.00	0.00
	SUB TOTAL	144,943,000.00	176,000,000.00	31,057,000.00	0.00
11b	ECONOMIC SECTOR				
	provision of solar street light at central market yankifi	4,650,000.00	10,000,000.00	5,350,000.00	0.00
	Provision of solar street light at Bello bayi and Others.	16,856,753.79	8,000,000.00	(8,856,753.79)	0.00
	provision of solar street light across 11 political Wards	60,350,000.00	50,000,000.00	(10,350,000.00)	0.00
	SUB TOTAL	81,856,753.79	68,000,000.00	(13,856,753.79)	0.00
11c	SOCIAL SECTOR				
	purchase of sprayer	3,000,000.00	5,000,000.00	2,000,000.00	0.00
	Construction of Drainage and culvert	6,251,000.00	5,000,000.00	(1,251,000.00)	0.00
	Construction of 2 No Public Convenience	30,000,000.00	55,000,000.00	25,000,000.00	0.00
	construction of midwifery Quarters at k/Arewa and fantai health centre	70,000,000.00	90,000,000.00	20,000,000.00	0.00
	Rehabilitation and Const. of newly Drainages at 11 Pol. Wards	6,000,000.00	30,000,000.00	24,000,000.00	0.00
	rehabilitation and constructions of newly drainages	25,247,340.67	30,000,000.00	4,752,659.33	0.00
	SUB TOTAL	140,498,340.67	215,000,000.00	74,501,659.33	0.00
	GRAND TOTAL	367,298,094.46	459,000,000.00	91,701,905.54	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	15,230,361.00
	CURRENT YEAR ADVANCE	15,230,361.00
	MARGINS	0.00
NOTE	PROCEED FROM REPAYMENT	AMOUNT
13	CURRENT YEAR NCL	16,053,418.00
	PREVIOUS YEAR NCL	16,053,418.00
	MARGINS	0.00



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

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	169,045.13	11,071.37
	OVERHEAD ACCOUNT	34,792.65	268,129.81
	SALARY ACCOUNT	452,749.94	6,927,021.09
	PROJECT ACCOUNT	97,533.14	1,561,819.96
	LOAN ACCOUNT	338,532.23	268,898.51
	OTHERS ACCOUNT	900,098.22	597,342.34
	REVENUE ACCOUNT	1,023,833.36	0.00
	TOTAL	3,016,584.67	9,634,283.08
NOTE	RECEIVABLES	2025 (₦)	2024 (₦)
15	PERSONAL ADVANCE	513,830.00	513,830.00
	OTHER ADVANCE	14,716,531.00	14,716,531.00
	TOTAL	15,230,361.00	15,230,361.00

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)	0.00	5,264,318,367.35	11,411,000.00	10,671,375.00	154,794,814.10	165,437,500.00	5,606,633,056.45
	ADDITION AS AT 31/12/2025	0.00	137,498,340.67	3,000,000.00	2,300,000.00	117,134,753.79	107,365,000.00	367,298,094.46
	TOTAL ASSET		5,401,816,708.02	14,411,000.00	12,971,375.00	271,929,567.89	272,802,500.00	5,973,931,150.91
								0.00
	DEPRECIATION B/F		105,286,367.35	1,141,100.00	2,134,275.00	10,324,814.10	33,087,500.00	151,974,056.45
	DEPRECIATION CHARGE FOR THE YEAR		108,036,334.16	1,441,100.00	2,594,275.00	18,137,702.18	54,560,500.00	184,769,911.34
	TOTAL DEPRECIATION FOR THE YEAR		213,322,701.51	2,582,200.00	4,728,550.00	28,462,516.28	87,648,000.00	336,743,967.79
								0.00
	NET BOOK VALUE AS AT 31/12/2025		5,188,494,006.51	11,828,800.00	8,242,825.00	243,467,051.61	185,154,500.00	5,637,187,183.12



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

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	83,100.00	83,100.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,648,585.50	1,648,585.50
	GOVT TAX	7,840,865.00	7,840,865.00
	7.5% VAT	93,942.00	93,942.00
	TOTAL	9,666,492.50	9,666,492.50
NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE	100,000.00	100,000.00
	5%WHT	126,918.00	126,918.00
	OTHERS	6,160,008.00	6,160,008.00
	TOTAL	6,386,926.00	6,386,926.00

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,179,596,139.15	0.00		5,179,596,139.15
	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	5,179,596,139.15	0.00	0.00	5,179,596,139.15

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	283,874,086.43	35,985,252.50
	SURPLUS/DEFICIT FOR THE YEAR	175,910,484.71	247,888,833.93
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	459,784,571.14	283,874,086.43



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



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 Hadejia 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.

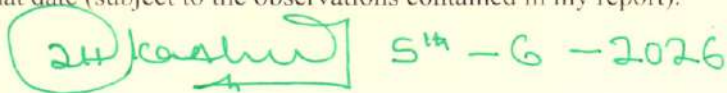
AUDITOR-GENERAL'S RESPONSIBILITIES

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).



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



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

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPT:

Hadejia Local government council received the sum of Three Billion, Four Hundred and Ninety Million Two Hundred and Eighty Four Thousand Three Hundred and Twenty One Naira Ninety Five Kobo (₦3,490,284,321.95) only as Statutory allocations from the federation accounts for the year 2025, representing 85.59% of the estimated amount of Four Billion, Seventy Seven Million, Six Hundred and Thirteen Thousand Six Hundred and Thirty Nine Naira (₦4,077,613,639.00) only

2. VALUE ADDED TAX (GOVERNMENT SHARE OF VAT)

The total sum of Two Billion Five Hundred and Six Million Eight Hundred and Eighty Three Thousand Four Hundred and Ninety One Naira Twenty Three Kobo (₦2,506,883,491.23) only stood as government share of VAT from FAAC (Federation Account) representing 92.28% of the estimated amount of Two Billion Seven Hundred and Sixteen Million Four Hundred and Seventy Nine Thousand Five Hundred and Thirty One Naira (₦2,716,479,531.00) only.

3. AUGUMENTATION & OTHER STABILIZATION RECEIPT

The Local government received the sum of Three Hundred and Forty Five Million, Seven Hundred and Seventy One Thousand, One Hundred and Fifty One Naira, and Four Kobo. (₦345,771,151.04) only as transfer from other government entities of 17.28% the budgeted sum of Two Million Naira only (₦2,000,000).

4. INDEPENDENT REVENUE

The sum of One Hundred and Twenty Million Twenty Five Hundred and Eighty Nine Thousand Four Hundred and Thirty Seven Naira Eighty One Kobo (₦120,589,437.81) only was generated as internally generated revenue which represents 158.7% which exceed the budgeted amount of Seventy Five Million, Nine Hundred and Eighty Thousand Naira (₦75,980,000.00) only.

5. RECURRENT EXPENDITURE

Six Billion One Hundred and Two Million Eight Hundred and Forty Eight Thousand Five Naira Ninety Eight Kobo ₦6,102,848,005.98 only was recurrent expenditure which comprises: Salaries and Wages, Social benefits, Overhead Grants, and contributions as well as transfer to other government agencies which the budgeted sum was Five Billion, Six Hundred and Sixty One Million, Seven Hundred and Sixty Three Thousand, Nine Hundred and Fifty Seven Naira (5,661,763,957.00) only. Represent 107.79%

6. BANK RECONCILIATION STATEMENTS

All the accounts maintained by the local Government council have been properly reconciled.

7. BUDGET PERFORMANCE

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

REVENUE AND EXPENDITURE				
DESCRIPTION	ACTUAL	ESTIMATED	VARIANCE	PERCENTAGE
STATUTORY ALOCATION	3,490,284,321.95	4,077,613,639.00	(587,329,317.05)	85.59%
VALUE ADDED TAX	2,506,883,491.23	2,716,479,531.00	209,596,039.77	92.28%
TAX REVENUE		1,000,000.00	(1,000,000.00)	
AUGUMENTATION	100,460,260.81	75,980,000.00	24,480,260.81	132.2%
INDEPENDENT REVENUE	120,589,437.81	2,000,000.00	(133,616,037.77)	158.7%
TOTAL REVENUE	6,463,528,402.03	6,873,073,170.00	(2,726,961,396.43)	60.32%
EXPENDITURE				
RECURRENT EXPENDITURE	6,102,848,005.98	5,661,763,957.00	441,084,048.98	107.77%
CAPITAL EXPENDITURE	367,298,094.46	512,691,622.79	(145,393,528.33)	71.64%
TOTAL EXPENDITURE	6,470,146,100.44	6,174,455,579.79	295,690,520.65	10478%



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

1. TOTAL REVENUE

From the table above, the sum of Six Billion, Four Hundred and Sixty Three Million, Five Hundred and Twenty Eight Thousand, Four Hundred and Two Naira, Three Kobo (₦6,463,528,402.03) only was received and generated as total revenue both from federation account and internally generated revenue. This figure represents 60.32% of the estimated amount of ₦6,873,073,170.00 only.

2. RECURRENT EXPENDITURE

The sum of Six Billion, One Hundred and Two Million, Eight Hundred and Forty Eight Thousand, Five Naira Ninety Eight Kobo (₦6,102,848,005.98) only was expended on recurrent items, representing 107.77% of the budgeted amount of Five Billion Six Hundred and Sixty One Million Seven Hundred and Sixty Three Thousand Nine Hundred and Fifty Seven Naira (₦5,661,763,957.00) only.

3. CAPITAL EXPENDITURE

Capital expenditure amounting to Three Hundred and Sixty Seven Million, Two Hundred and Ninety Eight Thousand, Ninety Four Naira, Forty Six Kobo (₦367,298,094.46) only was incurred by the local government which represents only 71.64% of approved budget amounted to Five Hundred and Twelve Million Six Hundred and Ninety One Thousand Six Hundred and Twenty Two Naira, Seventy Nine Kobo ₦512,691,622.79.

4. RECOMMENDATIONS:

- a. The effort of revenue section and the council are advised to double their effort and make decisions by the council toward exploring more source of revenue generation.
- b. The local government should ensure that all monies collected as revenue are recorded and lodge at its appropriate Bank account before expending.
- c. The local government should curtail overspending on recurrent expenditure and utilize the same to finance capital projects for the well-being of the populace.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
HADEJIA 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 Hadejia 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 Twenty Two Million, Seven Hundred and Ninety Nine Thousand, Four Hundred and Forty Five Naira, Forty Kobo (₦722,799,445.40) only was issued to Hadejia Local Government Council and the same amount was Resolved and verified no amount Remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1.	LG/AUD/HZO/HDJ/LQ.1/2025	UN-Presented Payment Vouchers	44,250,000.00	44,250,000.00	0.00
2.	LG/AUD/HZO/HDJ/LQ.2/2025	Irregular/Un-Documented Payment Voucher	95,150,000.00	95,150,000.00	0.00
3.	LG/AUD/HZO/HDJ/LQ.3/2025	Un-Remitted Taxes Payable	25,133,293.00	25,133,293.00	0.00
4.	LG/AUD/HZO/HDJ/LQ.4/2025	Fictitious Payment	15,000,000.00	15,000,000.00	0.00
5.	LG/AUD/HZO/HDJ/LQ.5/2025	Un-Accounted Payment	117,581,647.60	117,581,647.60	0.00
6.	LG/AUD/HZO/HDJ/LQ.6/2025	Un-Presented Payment Voucher	173,144,955.33	173,144,955.33	0.00
7.	LG/AUD/HJAZO/HDJ/LQ.7/2025	Irregular/Un-Documented Payment Vouchers	95,266,577.00	95,266,577.00	0.00
8.	LG/AUD/HJAZO/HDJ/LQ.8/2025	Un-Accounted Security Vote/Impress	20,000,000.00	20,000,000.00	0.00
9.	LG/AUD/HJAZO/HDJ/LQ.9/2025	Payment for Service/Supplied not yet	37,915,000.00	37,915,000.00	0.00
10.	LG/AUD/HJA/ZO/HDJ/LQ.10/2025	Un-Presented Payment Voucher	24,670,000.00	24,670,000.00	0.00
11.	LG/AUD/HJA/ZO/HDJ/LQ.11/2025	Irregular/Un Documented Payment	58,447,000.00	58,447,000.00	0.00
12.	LG/AUD/HJA/ZO/HDJ/LQ.12/2025	Un-Accounted Payment	6,540,972.47	6,540,972.47	0.00
13.	LG/AUD/HJA/ZO/HDJ/LQ.13/2025	Payment Service not yet Rendered	9,700,000.00	9,700,000.00	0.00
	TOTAL		722,799,445.40	722,799,445.40	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 Hadejia Local Government staff and local Education Authorities. To this effect, a number of Eight Four(48) 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 One Hundred and Five Million, Eight Hundred and Seven Thousand, One Hundred and Forty Naira only N105,807,140.00.

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 Hadejia Local Government Council, the sum of One Million, Forty One Thousand, Six Hundred and Sixty Eight Naira N1,041,668.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Lp 12

Local Query No. LG/AUD/HJA/ZO/HJA/LQ13/25

The, Chairman
Hadejia Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 6/1/26
RECEIVED

DCA
Pls deal
[Signature] AG *10/3/26*

AUDIT QUERY

UN-ACCOUNTED PAYMENTS

FOR THE MONTH OF DECEMBER, 2025

Audit Form 1
Station: Hadejia L.G.A
Pr. No.: C-C Date: December, 2025
Head C-C Sub Head: C-C
Amount N: 6,540,972.85
Payee: Sundry persons
Nature of Payment: Un-Accounted
Payment Vouchers.

The sum of Six Million, Five Hundred and Forty Thousand, Nine Hundred and Seventy Two Naira, Eighty Five Kobo (N6,540,972.85) only, were paid from the Local Government Overhead Account. Refer to the attached scheduled for more details.

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

In-view of the above, therefore, the concerned officer should either produce the authorized payment vouchers and post them into cashbook, otherwise to refund the whole amount involved and this office be furnish with recovery details for further Action.

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

[Signature]
Isyaku Inusa
Area Auditor
Hadejia LGA.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Lp 11
Local Query No. LG/AUD/HJA/ZO/HJA/1012/25
The, Chairman
Hadejia Local Government

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

Dea
Pls deal
[Signature]
AUDIT QUERY

Audit Form 1
Station: Hadejia L.G.A
Pr. No.: Various Date: December, 2025
Head C-C Sub Head: C-C
Amount N: 58,447,000.00
Payee: Sundry persons
Nature of Payment: Irregular/Un-documented
Payment Vouchers.
Date: 10/3/26

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

The sum of Fifty Eight Million, Four Hundred and Forty Seven Thousand Naira (₦58,447,000.00) only, were expended for various services made to the Local Government. Refer to the attached schedule for more details.

During the examination of payments vouchers, we observed that they were not properly documented and made contrary to the provision of Financial Memoranda 14:4(3) refer.

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

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

[Signature]
Isyaku Inusa
Area Auditor
Hadejia LGA.



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



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/HJA/ZO/HJA/LQ11/25
The, Chairman
Hadejia Local Government

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

Audit Form 1
Station: Hadejia L.G.A
Pv. No.: Various Date: December, 2025
Head C-C Sub Head: C-C
Amount N: 24,670,000.00
Payee: Sundry persons
Nature of Payment: Un-presented
Payment Vouchers.

Date: AG 10/3/26

AUDIT QUERY

**UN-PRESENTED PAYMENT VOUCHERS
FOR THE MONTH OF DECEMBER, 2025**

During posting of paid payment vouchers into cashbook revealed that, the sum of Twenty Four Million, Six Hundred and Seventy Thousand Naira (N24,670,000.00) only, were paid for various services to be made to the Local Government without prepared payment vouchers. Refer to the scheduled for the details.

This is contrary to the provision of financial memoranda chapter 14:3, refer.

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

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

Isyaku Inusa
Isyaku Inusa
Area Auditor
Hadejia LGA.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. <u>ALG/AUD/HJAZO/HJA/LQ9/2025</u>		Audit Form 1	Hadejia L.G.A
The, <u>Chairman</u>		Station: <u>C.C</u>	<u>Jul-Nov, 25</u>
<u>Hadejia</u>	<u>Local Government</u>	Pv. No.: <u>C-C</u>	Date: <u>C-C</u>
		Head <u>N 37,915,000.00</u>	Sub Head:
		Amount N:	Payee: <u>Sundry Persons</u>
		Nature of Payment: <u>Payment for Services</u>	
		<u>Not Yet Rendered.</u>	
		Date: <u>4/2/26</u>	

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

AUDIT QUERY

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

The Sum of Thirty Seven Million, Nine Hundred and Fifteen Thousand Naira (**₦37, 915.000.00**) only were expended on Various Services/supplies to the Local Government, see the details attached.

Inspection revealed that the above services/supplies said to have been done were not yet rendered this contradicts the provision of financial memoranda chapter 1:10 and 14.9(2) refer.

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

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

Isyaku Inusa
Area Auditor, Hadejia



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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/HJAZO/HJA/LQ8/25

The, Chairman
Hadejia Local Government



DCA
Pls deal
20/1/26
AG 4/2/26
AUDIT QUERY

Audit Form 1 Hadejia L.G.A
Station: Various July - Nov 2025
Pr. No.: C-C Date: C-C
Head Sub Head:
N 20,000,000.00
Amount N: Sundry persons
Payee: Un accounted
Nature of Payment: Security Votes/impres.

UN ACCOUNTED SECURITY VOTES/IMPREST FOR
JULY TO NOVEMBER 2025

The sums of Twenty Million Naira (N20,000,000.00) only were paid as security votes and imposts by the Local Government. Refer to the schedule attached for more details.

Audit examination revealed that the above payments were not fully accounted this is contrary to the provision of Financial Memoranda Chapter 14.24, 14.27 & 14.28 that the amount received as it is by no means a personal money, it should therefore be accounted for.

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

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


Isyaku Inusa
Area Auditor, Hadejia



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Balance
N 17,728,000
NCC

Local Query No. IG/AUD/HJAZO/HJA/LQ7/25

The, Chairman

Hadejia Local Government



DCA
P/s Deal
[Signature]
AAG 4/2/26
AUDIT QUERY

Audit Form 1 Hadejia L.G.A

Station: Various Date: July - Nov 2025

Pv. No.: Date:

Head C-C Sub Head: C-C

Amount N: N 95,266,577.00

Payee: Sundry persons

Nature of Payment: Irregular/Undocumented

Date: Payment Vouchers

**IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS FOR JULY-NOVEMBER
2025**

The sums of ninety five million, two Hundred and Sixty six thousand, five Hundred and seventy seven Naira (N95,266,577.00) only, were expended for various services made to the Local Government. Refer to the attached schedule for more details.

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

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

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

Isyaku Inusa
Area Auditor, Hadejia.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/HJAZO/HJA/LQ6/25
Local Query No.
The Chairman
Hadejia Local Government



AUDIT QUERY

Audit Form 1 Hadejia L.G.A
Station Various **Date:** July - Nov, 2025
Pv. No.: C-C **Sub Head:** C-C
Head **Amount N:** N 173,144,955.33
Payee: Sundry persons
Nature of Payment: Un Presented
Payment Vouchers
Date:

UN PRESENTED PAYMENT VOUCHERS FOR JULY TO NOVEMBER 2025

Posting of payment vouchers into cashbook revealed that, the sum of one hundred and seventy three million and one hundred and forty four thousand, nine hundred and fifty five naira thirty three kobo (N173, 144,955.33) only, were paid for various services made to the Local Government without prepared payment vouchers. Refer to the scheduled attached for details.

This is contrary to the provision of Financial Memoranda Chapter 14:3 In view of the above, the Concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

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


Isyaku Inusa
Area Auditor Hadejia



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

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. CGA/AUD/HZO/HIA/LQ5/25

The, Chairman
Hadejia Local Government



DCA
Deal as Appropriate
AG 4/2/25
AUDIT QUERY

Audit Form 1

Station: Hadejia L.G.A
Various July - Nov 2025
Pv. No.: Date:
Head: C-C Sub Head: C-C
Amount N: 117,581,647.60
Payee: Sundry persons
Nature of Payment: Unaccounted payments

UN ACCOUNTED PAYMENTS FOR JULY TO NOVEMBER, 2025-

The sum of One Hundred and Seventeen Million Five Hundred and Eighty one Thousand, Six Hundred and Forty Seven Naira Sixty Kobo (N117,581,647.60) only, were paid from the Local Government Overhead Account refer to the attached schedule for more details.

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

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

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

Isyaku Inusa
Area Auditor, Hadejia.



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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/HZO/HDI/LQ4/25

The, CHAIRMAN

HADEJIA

Local Government



DCA
Pls deal
28/10/25
AG 21/10/25
AUDIT QUERY

Audit Form 1

Station: HADEJIA L.G.A.

Pv. No.: 184 & 247 Date: JAN - JUNE 2025

Head 7060 Sub Head: 44

Amount N: 15,000,000

Payee: Two People

Nature of Payment: Commission for land
Purchased.

Date: 13/10/2025

FICTITIOUS PAYMENTS

The sum of Fifteen Million Naira (₦15,000,000) only, were paid as commission for the purchase of land at Janbulo Market expansion. Refer to the scheduled attached for more details.

Physical audit inspection observed that, the issue of land acquisition in relation to the commission paid, was terminated by both parties. This contradicts with provision of financial memoranda (FM) chapter 1:(12) (B).

In view of the above, the payees should be ask to refund the above amount immediately and this office be furnish with all the evidences accordingly.

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


Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia

Noted and filed as
appropriately, Pls -
Dammal
SCA
22/10
25



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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/HZO/HDJ/LQ3/25

The, CHAIRMAN

HADEJIA

Local Government



Audit Form 1

Station: HADEJIA L.G.A

Pv. No.: Various Date: JAN - JUNE 2025

Head: CC Sub Head: CC

Amount N: 25,133,293

Payee: Sundry people

Nature of Payment: Un Remitted Taxes payable

Date: 13/10/2025

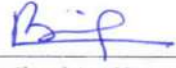
AUDIT QUERY

UN REMITTED TAXES PAYABLE JANUARY TO JUNE 2025

During our audit examination, we observed that there were cumulative amount of unremitted taxes to the tune of Twenty Five Million, One Hundred and Thirty Three Thousand, Two Hundred and Ninety Three Naira (N25,133,293) only. Refer to the attached for details. This is contrary to the provision of financial memoranda (FM) chapter 1:5(11).

In view of the above therefore, the concerned officers should be ask to settle all the outstanding taxes liabilities and present the same evidences to this office for examination, otherwise refund the whole amount involved.

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


Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia

Noted and filed as
appropriately, please
Dammab.
ACA
20/10
25



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

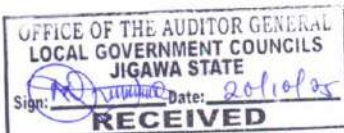
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/HZO/HDJ/LQ2/25

The, CHAIRMAN

HADEJIA

Local Government



Audit Form 1

HADEJIA L.G.A

Station:

Various

Date:

JAN - JUNE 2025

Pv. No.:

CC

Sub Head:

CC

Head

Amount N:

95,150,000

Payee:

Sundry People

Nature of Payment:

Irregular/ Undocumented

Payment Vouchers

Date:

13/10/2025

AUDIT QUERY

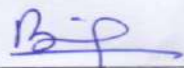
**IRREGULAR / UNDOCUMENTED PAYMENT VOUCHERS JANUARY
TO JUNE 2025**

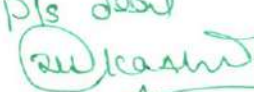
The Sum of Ninety Five Million, One Hundred and Fifty Thousand Naira (N95,150,000) only, were paid for various services rendered to the Local Government. Refer to the attached schedule for more details.

During our Audit examination, we observed that the Payment Vouchers were not properly documented and made. This is contrary to the provision of financial memoranda (FM) 14:4 (2) Chapter.

In view of the above therefore the concerned officers should be ask to rectify the anomalies and re-present same to this office for Audit re-examination or else appropriate sanction be applied to them.

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


Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia

DCA
Pls deal

AG 21/10/25

OK, noted and filed as
appropriately, please.



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



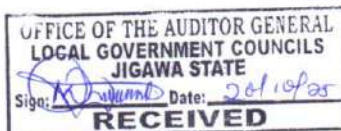
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/HZO/HDJ/LQ1/25

The, CHAIRMAN

HADEJIA

Local Government



Audit Form 1

Station: HADEJIA L.G.A

Pv. No.: Various Date: JAN - JUNE 2025

Head CC Sub Head: CC

Amount N: 44,250,000

Payee: Two People

Nature of Payment: Un Presented Payment
Vouchers

Date: 13/10/2025

AUDIT QUERY

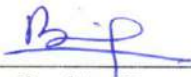
UN PRESENTED PAYMENT VOUCHERS JANUARY TO JUNE 2025

The Sum of Forty Four Million Two Hundred and Fifty Thousand Naira (N44,250,000) only, were observed paid and posted into cash book without prepared payment Vouchers to support the payments. Refer to the scheduled attached for details.

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

In view of the above therefore, the concerned officers should be ask to produce and present valid payment Vouchers for Audit examination otherwise the whole amount involved be refunded and this office be inform accordingly.

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


Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia

Noted and filed as
appropriately, Pls.
Zonal
sca
22/10/25



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



LP13

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/HJA/ZO/HJA/614/25	Audit Form 1 Hadejia L.G.A
The, Chairman	Station: C-C Date: December, 2025
Hadejia Local Government	Pv. No.: C-C Head: C-C Sub Head: C-C
	Amount N: 9,700,000.00
	Payee: Sundry persons
	Nature of Payment: Payment for Services Not Yet Rendered.
	Date:

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

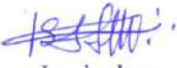
AUDIT QUERY
PAYMENT SERVICES NOT YET RENDERED
FOR THE MONTH OF DECEMBER, 2025

The sum of Nine Million, Seven Hundred Thousand Naira (₦9,700,000.00) only, were expended to deliver various services to the Local Government. See the details attached.

Inspection revealed that the above services were not yet rendered, this contradicts the provision of financial memoranda chapter 14.9(2) and 39.3(a) refer.

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

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


Isyaku Inusa
Area Auditor
Haejia LGA.



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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



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

LG/AUD/HJA/R-1/2/2025

17 Sha'aban 1447AH

Our Ref: _____

Your Ref: _____

Date: 05/02/2026

The Chairman,

Hadejia Local Government,

Jigawa State.



*See
Pls send
AG 10/3/26*

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

The Books of account maintained by treasury department of the Local Government have been examined and the followings were the observed points and forwarded for your action and immediate reply, this is copied to the Auditor General, Local Government Councils, Jigawa State, for his information and further necessary action.

INTERNAL CONTROL:- The Internal Control System was not weak because of the level of irregularities that appears in the system of operation and some payment vouchers were not passed through Internal Audit Unit for Pre checking.

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

1. **BANK RECONCILIATION:-** Contrary to the provision of financial memoranda chapter 19:23, there were no monthly reconciliations between cash book and bank statements during the period under review.
2. **UNACCOUNTED PAYMENTS:-** Bank statements reveals that some payments were traced unaccounted as they were not posted in to cash



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

2. **IRREGULAR PAYMENTS:-** Contrary to the provision FM Chapter 14:4(2), various payment vouchers were observed paid without relevant documents that evidently supported them, typical example such as store receipt vouchers, cash receipts, invoices, bill of quantities (BQ), agreements e .t .c, as a result of that, the following audit query was issued:

LG/AUD/HZO/HJA/LQ2/2025

₦ 95,150,000

3. **UN PRESENTED PAYMENTS :-** Some payment vouchers were observed not presented during the period under review. This is contrary to the provision of financial memoranda (FM) chapter 14:3, therefore query was issued to that effect :-

LG/AUD/HZO/HJA/LQ1/2025

₦ 44,250,000

4. **UN REMITTED TAXES:-** Examination of payment vouchers reveals that various taxes deducted were not evidently proved paid, contrary to the FM provision chapter 17:23, therefore, query was issued in that regard:

LG/AUD/HZO/HJA/LQ3/2025

₦ 25,133,293

5. **FICTITIOUS PAYMENTS:-** In appropriate payments were observed made which is contrary to the FM chapter 1:(12)(B) provision, query was issued to that effect:

LG/AUD/HZO/HJA/LQ4/2025

₦ 15,000,000

6. **INTERNALLY GENERATED REVENUE:** - The Internally Generated Revenue for the period reviewed was 40%, this is fair performance.

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



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

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

- a. Monthly Bank Reconciliation
- b. Asset Register
- c. Policy File
- d. Proper use of stores and placement of old parts when renovation or repairs occur
- e. Proper documentation for receipt and payment vouchers
- f. No payment should be made without valid voucher
- g. Increase effort for IGR to avoid over dependence on statutory allocations.

Esteem Regards.

Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia.



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

No. HLG/TR/ADUO/52

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date 08/12/2025

The Auditor General,

Local Government Councils,

Jigawa State.



RE-AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS JANUARY – JUNE, 2025

Reference to the Local Audit Query No. LG/AUD/H20/HDJ/LQ1/25 to the Sum of Fourty Four Million Two Hundred and Fifty Thousand Naira (N44,250,000) only Paid without the Prepared Payment Vouchers to support the payment.

In view of that, therefore, I write and forward to you that, the Payment Vouchers was already Prepared before the Payment only that mistakenly found in the other batch files.

You may wish to send for further verification.

Thanks,

Noted and filed
as appropriately Pls.

3mmal.
ACA
12/12
25

Shung
Hon. Ahmed Abba Ari
Executive Chairman



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

book for the period reviewed. Therefore, query was issued to that regard, this contradicts the provision of FM Chapter 1:10(3-5), 18:1, 18:2(1-3) and 19:1 refer.

LG/AUD/HJA/ZO/HJA/LQ5/2025 ₦117,581,647.60

3. IRREGULAR PAYMENTS:- Contrary to the provision of FM chapter 14:4(2), various payment vouchers were observed paid without proper documentations to support them, some of these are: store receipt vouchers, cash receipts, invoices, Bill of quantities (BQ), agreements etc, as such query was issued :-

LG/AUD//HJA/ZO/HJA/LQ7/2025 ₦95,266,577.00

4. UN PRESENTED PAYMENTS: Some payment vouchers were observed un presented during the period under review, this violate the provision of FM chapter 14:3, query was issued to that effect:

LG/AUD/HJA/ZO/HJA/LQ6/2025 ₦173,144,955.33

5. PROJECT INSPECTION:- We have conducted project inspection for the period reviewed and no query issued.

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

LG/AUD/HJA/ZO/HJA/LQ9/2025 ₦ 37,915,000.00

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

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

- a. Monthly Bank Reconciliation
- b. Asset Register



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

- c. The street lights that were not working, should be fix to avoid unnecessary wastage and control ledgers also be open at the consumption points for information and guidance.
- d. Proper use of stores and returning old parts when renovations or repairs occur.
- e. No payment without valid voucher
- f. Internally Generated Revenues record should be updated in order to determine the budget performance for the year end.
- g. Proper documentations should be fully made for payment and receipt vouchers.
- h. All payments must be fully accounted.

Bif 27/02/2026

Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia.



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



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

LG/AUD/HZO/R.1/1/2025

8th Jumada Auwal, 1447

Our Ref: _____ Your Ref: _____ Date: 30th -10-2025

The chairman,
Hadejia Local Government,
Jigawa State.

DCA
Kindly treat
@Kashu AG 3/12/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF
JANUARY TO JUNE 2025

The books of account maintained by the Treasury Department of your Local Government has been examined and the following were the points observed and forwarded to you for information, action and early reply:- This is copied to the Auditor General, Local Governments, Jigawa state for information and necessary action.

INTERNAL CONTROL:- Although many payment vouchers were passed to internal Audit unit but it seems that the control system was inadequate because of the levels of irregularities we observed in the Local Government financial operations.

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

1. **BANK RECONCILIATION:-** There were no monthly reconciliations between cash book and Bank statements Balances during the period under review. This violate to the provision of FM chapter 19:23

Acknowledged as usual,
and would be acted on
when filed appropriately pls.
Samuel
DCA
3/12/25



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

**HADEJIA LOCAL GOVERNMENT
SCHEDULE OF UN PRESENTED PAYMENT VOUCHERS
FOR THE PERIOD OF JAN - JUNE 2025**

DATE	PAYEE	PV	CODES	AMOUNT
29/04/2025	Nil	184	Nil	500,000
30/06/2025	Triple contractor	165	Nil	43,750,000
TOTAL				₦44,250,000



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

CC;

1. Zonal Director Audit,
Hadejia Zone.
2. Area Auditor,
Hadejia Local Government.

For your Information and record purposed.

Ahmed Abba Ari
Executive Chairman



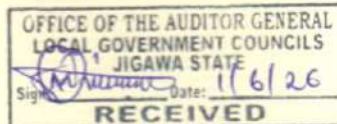
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2025

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

No. **HLG/ADM/FIN/28/VOL.1/049**

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.
Date: **05/05/2026**



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

Sir,

Dca
Pls treat
@kassim AG 2/6/26

**RE-AUDIT QUERY RESPOND FOR UN-ACCOUNTED PAYMENTS
FOR THE MONTH OF DECEMBER, 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HZO/HJA/LQ14/25
For the sum of Six Million Five Hundred and Forty Thousand Nine Hundred and
Seventy Two Naira Eighty Five kobo (6,540,972.85) only, for Un-Accounted
Payment, which contradict provision of Financial Memoranda chapter 1:10.(3-5).

In view of that, therefore, I write and forward to you that all Payment highlighted
are properly noticed, maintained and posted to appropriate Accounting votes for
further Audit Certification.

You may wish to send for further Verification please.

Thanks.

Hon. Ahmad Abba Ari
Executive Chairman



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

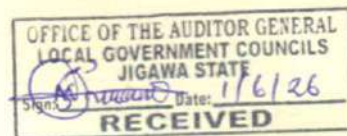
JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

No.
HLG/ADM/FIN/28/VOL.1/047

Date
05/05/2026



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

Sir,

DCA
Deal as appropriate
2/6/26
**RE-AUDIT QUERY RESPOND FOR IRREGULAR/UNDOCUMENTED VOUCHERS
FOR THE MONTH OF DECEMBER, 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HZO/HJA/LQ11/25
For the sum of Fifty Eight Million Four Hundred and Forty Seven Thousand Naira
(58,447,000.00) only, were not properly documented which contradict provision of
Financial Memoranda chapter 14:4(3).

In view of that, therefore, I write and forward to you that all Payment Vouchers
are properly supported with necessary documents and attachments for further
Audit Certification.

You may wish to send for further Verification please.

Thanks.

Hon. Ahmad Abba Ari
Executive Chairman



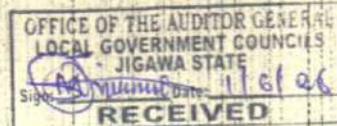
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2025

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

No. HLG/ADM/FIN/28/VOL.I/Q50

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.
Date 05/05/2026



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

Sir,

DCA
Treat as Appropriate
@ Jigawa AG 2/6/26

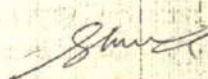
**RE-AUDIT QUERY RESPOND FOR UN-PRESENTED PAYMENT VOUCHERS
FOR THE MONTH OF DECEMBER, 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HZO/HJA/LQ14/25
For the sum of Twenty Four Million Six Hundred and Seventy Thousand Naira
(24,670,000.00) only, for Un-Presented Payment Vouchers, which contradict
provision of Financial Memoranda chapter 14:3.

In view of that, therefore, I write and forward to you that all Payment highlighted
are properly noticed, maintained, presented and posted to appropriate Accounting
votes for further Audit Certification.

You may wish to send for further Verification please.

Thanks.


Hon. Ahmad Abba Ari
Executive Chairman



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

HLO/ADM/FIN/28/VOL.1/045.....

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

02/04/2026
Date



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

Sir,

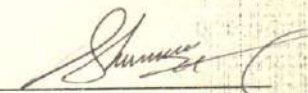
**RE-AUDIT QUERY RESPOND FOR 3-4 QUARTER 2025 PAYMENT FOR
SERVICE NOT YED RENDERED FOR THE PERIOT OF JULY TO NOVEMBER
2025**

Reference to the Local Government Audit Query NO: LG/AUD/HJA/LQ9/25
For the sum of Thirty Seven Million Nine Hundred and Fifteen Thousand Naira
(37,915,000.00) only, stating that services /supplies said to have been done were
not yet rendered this contradict the provision of Financial Memoranda
chapter 1:10 and 14:9(2).

In view of that, therefore, I write and forward to you that, all
services/supplies are fully attended with all necessary documents and
attachments supported are in accordance with Financial Memoranda Guidelines.

You may wish to send for further Verification please.

Thanks.


Hon. Ahmad Abba Ari
Executive Chairman



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

148
JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

No.

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date

HLG/ADM/FIN/28/VOL.1/042

02/04/2026



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

Sir,

DCA
Pls Deal
(Signature) AG 8/4/26
**RE-AUDIT QUERY 3-4 QUARTER 2025 UN-ACCOUNTED SECURITY
VOTES/IMPRESS FOR JULY TO NOVEMBER 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HJA/LQ8/25
For the sum of Twenty Million Naira (20,000,000.00) only were paid without Un-
Accounted Security Vote and Impress Payment not fully accounted which is
contrary to the provision of Financial Memoranda Chapter 14:27 and 14:28.

In view of that, therefore, I write and forward to you that the Vouchers was
already Accounted before but mistakenly attachments lost some were else but
know is fully documented.

You may wish to send for further Verification please.

Thanks.

(Signature)
Hon. Ahmad Abba Ari
Executive Chairman



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

NLG/ADM/EIN/28/VOL.I/043.....

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

02/04/2026



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

Sir,

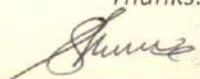
RE-AUDIT QUERY RESPOND 3-4 QUARTER 2025
IRREGULER/UNDOCUMENTED PAYMENT VOUCHERS FOR JULY TO
NOVEMBER 2025

Reference to the Local Government Audit Query NO: LG/AUD/HJA/LQ7/25
For the sum of Ninety Five Million Two Hundred and Sixty Six Thousand Five
Hundred and Seventy Seven (95,266,577.00) only stating some Payment Vouchers
were not properly documented and made and made contrary to the provision of
Financial Memoranda chapter 14:4(2).

In view of that, therefore, all Officers concern are fully response to all
payment vouchers are now supported with all necessary documents for your
further audit certification.

You may wish to send for further Verification please.

Thanks.


Hon. Ahmad Abba Ari
Executive Chairman



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

606

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

HAG/ADM/FIN/28/VOL.I/044.....

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

02/04/2026
Date



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

Sir,

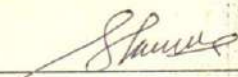
**RE-AUDIT QUERY RESPOND FOR UN PRESENTED PAYMENT VOUCHERS
JULY TO NOVEMBER 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HJA/LQ6/25
For the sum of One Hundred and Seventy Three Million One Hundred and Forty
Four Thousand Nine Hundred and Fifty Five Naira Thirty Three Kobo
(173,144,955.33), stating that various services made to the Local Government
without prepared Payment Vouchers.

In view of that, therefore, I write and forward to you that, the Payment
Vouchers was already prepared before the payment but mistakenly found in the
other batch file.

You may wish to send for further Verification please.

Thanks.


Hon. Ahmad Abba Ari
Executive Chairman



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

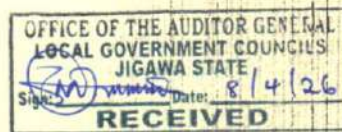
No.....

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date

HLG/ADM/FIN/28/VOL.1/046

02/04/2026



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

DCA
Pls deal
(Signature) AG 8/4/26

Sir,

**RE-AUDIT QUERY RESPOND FOR 3-4 QUARTER 2025 FOR UN ACCOUNTED
PAYMENTS FOR THE PERIOD OF JULY TO NOVEMBER 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HZO/HJA/LQ5/25
For the sum of One Hundred and Seventeen Million Five Hundred and Eighty One
Thousand Six Hundred and Forty Seven Naira Sixty Kobo (117,581,647.60) only,
were paid without prepared valid Payment Voucher to support the payment which
contradict provision of Financial Memoranda chapter 1:10(3-5).

In view of that, therefore, I write and forward to you that, all payment
vouchers was already Accounted but mistakenly some document lost, kindly all
Payment Vouchers are supported with necessary documents and attachments
supported for further Audit Certification .

You may wish to send for further Verification please.

Thanks.

(Signature)
Hon. Ahmad Abba Ari
Executive Chairman



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

No. HLG/TR/ADUQ/52

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.
Date 08/12/2025

The Auditor General,
Local Government Councils,
Jigawa State.



RE-AUDIT QUERY

FICTITIOUS PAMENT

Reference to the Local Audit Query No. LG/AUD/H20/HDJ/LQ4/25 dated 13/10/2025 to the Sum of Fifteen Million Naira (N15,000,000) only Paid as Commission for the Purchase of Land at Janbulo Market Expansion.

In view of that, I am pleased to write and inform you that following the termination of the Land Acquisition, the Commission paid was remitted back to the Local Government Account.

Find attached to the respond the evidence of the amount returned.

Yours Sincerely,

Ahmed
Hon. Ahmed Abba Ari
Executive Chairman

OK, deal as endorsed
and directed ph.

3ammal.
DeA
12/12
25



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

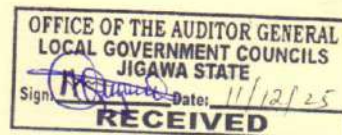
In Case of reply please
quote Reference

No.....HLG/TR/ADUQ/52.....

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date 08/12/2025

The Auditor General,
Local Government Councils,
Jigawa State.



RE-AUDIT QUERY

**IRREGULAR/DOCUMENTED PAYMENT VOUCHERS JANUARY TO
JUNE, 2025**

Reference to the Local Audit Query No. LG/AUD/HZO/HDJ/LQ2/25 dated 13th/10/2025 of the Sum of Ninety Five Million One Hundred and Fifty Thousand Naira Only paid for Various Services rendered to the Local Government.

The Audit examination observed that payment vouchers were not properly documented.

In view of that, I forward here with the details of the schedules of the Query duly answered.

You may wish to send for further examination.

Yours Sincerely,

Noted and filed as
enclosed and directed
when filed appropriately pls.

3amnd
DeA
12/12
25

Hon. Ahmed Abba Ari
Hon. Ahmed Abba Ari
Executive Chairman



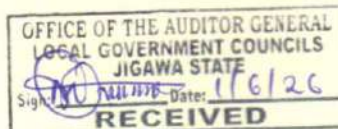
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2025

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

No. HLG/ADM/FIN/28/VOL.I/048

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.
Date: 05/05/2026



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

Sir,

Dec
pls deal
[Signature] AG 2/6/26

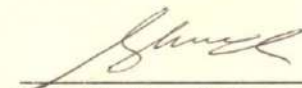
**RE-AUDIT QUERY RESPOND FOR THE PAYMENT OF SERVICES NOT YET
RENDERED FOR THE MONTH OF DECEMBER, 2025**

Reference to the Local Government Audit Query NO: LG/AUD/HZO/HJA/LQ¹³₁₄/25
For the sum of Nine Million Seven Hundred Thousand Naira (9,700,000.00) only,
for service not yet rendered, which contradict provision of Financial Memoranda
chapter 14.9(2) and 39.3(a).

In view of that, therefore, I write and forward to you that all Payment Vouchers
are properly noticed, maintained and supported with all necessary documents and
attachments for further Audit Certification.

You may wish to send for further Verification please.

Thanks.


Hon. Ahmad Abba Ari
Executive Chairman

