JAHUN

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
JAHUN LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

JAHUN

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

JIGAWA STATE

UNITY AND FAITH, PEACE AND PROGRESS

2025

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JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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25/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 25/3/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State

DSA
Kindly treat as Appropriate
AG 25/3/26

SUBMISSION OF THE YEAR 2025 ANNUAL ACCOUNT

I wish to write and submit here with the comprehensive statement of financial performance (Annual Account) for the year ended 31st-December 2025, in respect of Jahun Local Government Council.

The Account contained receipts, expenditure and all necessary documents as request by your kind office please.

Best regards.

SHEHU ABBA
TREASURER
FOR: HON. CHAIRMAN

HON. JAMILU MUHD. DAN MALAM
EXECUTIVE CHAIRMAN
JAHUN LOCAL GOVT.

JIGAWA STATE OF NIGERIA

JAHUN LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

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

RESPONSIBILITY FINANCIAL STATEMENT

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

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

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

The Financial Statements reflect the true and fair view of the Financial Position of...JAHUN...... 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.

25/3/26	25-3-2026
SHEHU ABBA	**HON. JAMILU MUHAMMAD DANMALAM**
TREASURER	EXECUTIVE CHAIRMAN

14JHN

JAHUN LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

Ref. No.:

Date:

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

1. **General information**

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

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

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

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

The Financial Statements presented include:

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

2.2 **The Accounting Policies**

A. Measurement Basis

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

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

C. Other Accounting Policies

1. **Basis of Accounting**

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

2. Accounting Period

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

3. **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

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

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

1. **General information**

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

5. **Comparative Information**

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

6. **Completeness**

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

7. **Prudence**

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

8. **Neutrality**

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

9. **Verifiability**

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

10. **Understandability**

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

11. **Budget Figures**

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

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

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

16. Cash & Cash Equivalent

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

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

17. Accounts Receivable:

a. Receivables from Exchange Transactions

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

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

18. Prepayments

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

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

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		**A**	**B (C+D)**	**C**	**D**	**E (B-A)**
2,272,927,129.04	Government Share of FAAC (Statutory Revenue)	**1**	4,076,176,251.56	4,756,036,862.00	0.00	4,756,036,862.00	679,860,610.44
2,519,128,485.24	Government Share of VAT	**2**	3,221,002,895.05	3,137,732,383.77	0.00	3,137,732,383.77	(83,270,511.28)
0.00	Tax Revenue	**3**	6,007,049.13	300,000.00	0.00	300,000.00	(5,707,049.13)
20,195,942.80	Non Tax Revenue	**4**	104,042,743.10	32,490,000.00	0.00	32,490,000.00	(71,552,743.10)
132,519,256.60	Transfer from Other Government Entities	**5**	180,976,985.12	2,000,000.00	0.00	2,000,000.00	(178,976,985.12)
4,944,770,813.68	**Total Revenue (a)**		**7,588,205,923.96**	**7,928,559,245.77**	**0.00**	**7,928,559,245.77**	**340,353,321.81**
	EXPENDITURE						
1,347,296,885.78	Salaries & Wages	**6**	2,240,434,958.16	2,498,346,256.12	0.00	2,498,346,256.12	257,911,297.96
112,955,138.54	Social Benefit	**7**	301,321,407.50	195,000,000.00	0.00	195,000,000.00	(106,321,407.50)
1,569,631,977.81	Overhead Cost	**8**	2,861,313,120.84	3,198,992,540.85	337,679,420.01	2,861,313,120.84	337,679,420.01
1,052,546,821.38	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
403,915,346.96	Grants & Contributions	**9**	1,455,620,335.41	540,000,000.00	0.00	540,000,000.00	(915,620,335.41)
299,534,111.40	Transfer to other Govt Agencies	**10**	260,620,820.34	288,206,000.00	8,000,000.00	280,206,000.00	27,585,179.66
4,785,880,281.87	Depreciation		347,559,025.48	0.00	0.00	0.00	(347,559,025.48)
0.00	**Total Expenditure (b)**		**7,466,869,667.73**	**6,720,544,796.97**	**345,679,420.01**	**6,374,865,376.96**	(746,324,870.76)
0.00	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		121,336,256.23	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/ (Expenses) (d)**		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		0.00	0.00	0.00	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)**		**0.00**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

SHEHU ABBA
Treasurer
Jahun Local Government, Jigawa State

JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	NOTES	2025	2025	2024	2024
ASSETS		₦	₦	₦	₦
Current Assets					
Cash and Cash Equivalents	14	114,055,219.50		198,223,336.78	
Receivables	15	44,110,778.00		44,110,778.00	
Prepayments					
Inventories					
Total Current Assets A			**158,165,997.50**		**242,334,114.78**
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	11,584,563,752.51		11,379,059,379.00	
Intangible Assets					
Total Non Current Assets B			**11,584,563,752.51**		11,379,059,379.00
Total Assets C = A + B			**11,742,729,750.01**		**11,621,393,493.78**
LIABILITIES:-					
Current Liabilities					
Deposits	17	55,433,494.78		55,433,494.78	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			55,433,494.78		55,433,494.78
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	4,863,016.00		4,863,016.00	
Total Non Current Liabilities E			4,863,016.00		**4,863,016.00**
Total Liabilities F = D + E			**60,296,510.78**		**60,296,510.78**
Net Assets: G = C - F		**11,619,021,281.29**	**11,682,433,239.23**	0.00	**11,561,096,983.00**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	11,361,153,529.43		11,361,153,529.43	
Accumulated Surplus/(Deficits)	20	321,279,709.80		199,943,453.57	
Minority Interest					
Total Net Assets/Equity: H = G			**11,682,433,239.23**		**11,561,096,983.00**

The accompanying notes form part of these statements

25/3/26

SHEHU ABBA
Treasurer
Jahun Local Government, Jigawa State

JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
Descriptions	**Notes**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	**1**	4,076,176,251.56	0.00	2,272,927,129.04	0.00
Government Share of VAT	**2**	3,221,002,895.05	0.00	2,519,128,485.24	0.00
Taxes Revenue	**3**	6,007,049.13	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	104,042,743.10	0.00	20,195,942.80	0.00
Transfer from Other Government Entities	**5**	180,976,985.12	0.00	132,519,256.60	0.00
Total Inflow from operating Activities (A)		**0.00**	**7,588,205,923.96**	**0.00**	**4,944,770,813.68**
Outflows					
Salaries & Wages	**6**	2,240,434,958.16	0.00	1,347,296,885.78	0.00
Social Benefits	**7**	301,321,407.50	0.00	112,955,138.54	0.00
Overhead Cost	**8**	2,861,313,120.84	0.00	1,569,631,977.81	0.00
Grants & Contributions	**9**	1,455,620,335.41	0.00	1,052,546,821.38	0.00
Other Over Head Cost		0.00	0.00	403,915,346.96	0.00
Transfer to other government Entities	**10**	260,620,820.34	0.00	0.00	0.00
Finance Cost		0.00	0.00	0.00	4,486,346,170.47
Total Outflow from Operating Activities (B)		**0.00**	**7,119,310,642.25**	**0.00**	**458,424,643.21**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		**0.00**	**468,895,281.71**	**0.00**	**0.00**
CASH FLOW FROM INVESTING ACTIVITIES		0.00		0.00	
Proceeds from sale of PPE		0.00	0.00	(317,439,960.97)	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(553,063,398.99)	0.00	0.00	(317,439,960.97)
Net Cash Flow from Investing Activities		0.00	**(553,063,398.99)**	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	**12**	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	0.00	0.00	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	0.00
Net Cash Flow From All Activities		0.00	(84,168,117.28)	0.00	140,984,682.24
Cash & Its Equivalent as at 1st January, 2025		0.00	198,223,336.78	0.00	57,238,654.54
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**114,055,219.50**	**0.00**	**198,223,336.78**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		121,336,256.23	0.00	158,890,531.81	0.00
Add Back Non-Cash Movement Items:			0.00	0.00	0.00
Depreciation		347,559,025.48	0.00	299,534,111.40	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	**468,895,281.71**	0.00	458,424,643.21
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		0.00	0.00	0.00	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	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(553,063,398.99)	0.00	(317,439,960.97)	0.00
Total Items Classified as Investing Activities		**0.00**	**(553,063,398.99)**	0.00	(317,439,960.97)
Net Cash Flow From All (Operating) Activities		**0.00**	(84,168,117.28)	0.00	140,984,682.24
Cash & it's Equivalent as at 1 January,2025		0.00	198,223,336.78	0.00	57,238,654.54
Cash & it's Equivalent as at 31 December,2025		**0.00**	**114,055,219.50**	0.00	**198,223,336.78**

The accompanying notes form part of these statements

SHEHU ABBA
Treasurer
Jahun Local Government, Jigawa State

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**CAPITAL GRANT**	**RESERVE**	**ACCUMULATED SURPLUS/DEFICIT**	**TOTAL**
Opening Balance (1/1/2025)	0.00	11,361,153,529.43	199,943,453.57	11,561,096,983.00
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	121,336,256.23	121,336,256.23
Closing Balance	**0.00**	**11,361,153,529.43**	**321,279,709.80**	**11,682,433,239.23**

The accompanying notes form part of these statements

25/3/26

SHEHU ABBA
Treasurer
Jahun Local Government, Jigawa State

JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025					
NOTE	**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	STATUTORY ALLOCATION	2,851,909,484.33	1,356,036,862.00	(1,495,872,622.33)	558,829,211.51
	EMTL	168,565,293.00	300,000,000.00	131,434,707.00	1,305,155,053.89
	SHARE OF EXCHANGE	214,624,385.90	900,000,000.00	685,375,614.10	65,264,351.72
	SOLID MINERAL	6,409,056.44	400,000,000.00	393,590,943.56	3,099,523.39
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	81,114,237.34
	PARIS CLUB	42,074,893.02	0.00	(42,074,893.02)	36,803,911.01
	FOREX EQUALIZATION	0.00	550,000,000.00	0.00	0.00
	ADD INFLOW	729,450,361.18	800,000,000.00	0.00	0.00
	NON OIL REVENUE	26,105,740.69	450,000,000.00	423,894,259.31	222,660,840.18
	TOTAL	**4,076,176,251.56**	**4,756,036,862.00**	**679,860,610.44**	**2,272,927,129.04**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
MONTH	**STATUTORY ALLOC**	**EMTL**	**SHARE OF EXCHANGE**	**SOLID MINERAL**	**ECOLOGICAL**	**PARIS CLUB**	**ADD INFLOW**	**NON OIL REV.**	**TOTAL**
JANUARY	83,099,228.07	12,741,708.97	93,208,792.29	0.00	0.00	0.00	593,590,483.08	0.00	782,640,212.41
FEBRUARY	170,277,989.70	8,370,697.67	48,603,668.01	0.00	37,037,037.00	0.00	0.00	0.00	264,289,392.38
MARCH	181,502,717.22	14,204,039.36	0.00	6,409,056.44		21,037,446.51	114,987,080.10	0.00	338,140,339.63
APRIL	209,363,758.41	10,134,664.62	6,641,468.86	0.00	0.00	0.00	0.00	0.00	226,139,891.89
MAY	213,735,846.28	15,775,275.45	19,058,661.04	0.00	0.00	21,037,446.51	0.00	26,105,740.69	295,712,969.97
JUNE	195,009,066.89	11,223,930.07	18,126,654.00	0.00	0.00	0.00	0.00	0.00	224,359,650.96
JULY	235,117,760.53	11,833,739.11	9,488,447.86	0.00	0.00	0.00	0.00	0.00	256,439,947.50
AUGUST	304,173,027.95	15,234,083.78	9,685,263.52	0.00	0.00	0.00	0.00	0.00	329,092,375.25
SEPTEMBER	317,738,442.79	13,052,285.47	9,811,430.32	0.00	0.00	0.00	0.00	0.00	340,602,158.58
OCTOBER	288,249,417.85	20,737,774.31	0.00	0.00	0.00	0.00	0.00	0.00	308,987,192.16
NOVEMBER	322,446,437.80	19,278,601.50	0.00	0.00	**0.00**	**0.00**	**0.00**	0.00	**341,725,039.30**
DECEMBER	331,195,790.84	15,978,492.69	0.00	0.00	0.00	0.00	0.00	0.00	347,174,283.53
TOTAL	**2,851,909,484.33**	**168,565,293.00**	**214,624,385.90**	**6,409,056.44**	37,037,037.00	42,074,893.02	**708,577,563.18**	26,105,740.69	4,055,303,453.56

NOTE	**VALUE ADDED TAX**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
2	Share of Value Added Tax (VAT)	3,221,002,895.25	3,137,732,383.77	(83,270,511.48)	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	250,184,602.08	0.00	250,184,602.08	187,718,324.44	0.00	187,718,324.44
	FEBRUARY	297,813,883.45	0.00	297,813,883.45	160,730,526.50	0.00	160,730,526.50
	MARCH	254,093,304.74	0.00	254,093,304.74	173,431,991.98	0.00	173,431,991.98
	APRIL	248,755,933.99	0.00	248,755,933.99	210,620,222.32	0.00	210,620,222.32
	MAY	246,347,464.91	0.00	246,347,464.91	193,219,664.67	0.00	193,219,664.67
	JUNE	284,112,205.51	0.00	284,112,205.51	192,222,590.85	0.00	192,222,590.85
	JULY	268,086,693.89	0.00	268,086,693.89	211,629,269.28	0.00	211,629,269.28
	AUGUST	267,434,445.82	0.00	267,434,445.82	239,608,829.82	0.00	239,608,829.82
	SEPTEMBER	284,400,237.08	0.00	284,400,237.08	217,418,730.89	0.00	217,418,730.89
	OCTOBER	342,567,978.14	0.00	342,567,978.14	223,725,817.03	0.00	223,725,817.03
	NOVEMBER	276,833,814.15	0.00	276,833,814.15	263,241,936.74	0.00	263,241,936.74
	DECEMBER	200,372,331.29	0.00	200,372,331.29	245,560,580.72	0.00	245,560,580.72
	TOTAL	**3,221,002,895.05**	**0.00**	**3,221,002,895.25**	**2,519,128,485.24**	**0.00**	**2,519,128,485.24**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	6,007,049.13	300,000.00	(5,707,049.13)	
	TOTAL	**6,007,049.13**	**300,000.00**	**(5,707,049.13)**	
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	Fees	45,905,098.73	12,250,000.00	0.00	570,280.00
	Fines	9,683,964.45	600,000.00	9,083,964.45	14,318,082.89
	Licenses	15,792,353.81	5,440,000.00	10,352,353.82	447,915.00
	Earning from Sales	8,520,434.63	5,100,000.00	19,244,098.93	0.00
	Rent on LG properties	6,536,179.39	1,700,000.00	10,590,210.58	0.00
	Interest payment and Dev.	10,498,416.37	5,000,000.00	5,498,416.37	0.00
	RENT ON GOVERNMENT BUILDING	7,106,295.72	2,400,000.00	10,460,326.92	0.00
	TOTAL	**104,042,743.10**	**32,490,000.00**	**(77,559,792.23)**	**15,336,277.89**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	TAXES				
	Tax General	0.00	200,000.00	200,000.00	0.00
	TOTAL	**0.00**	**200,000.00**	200,000.00	0.00
	FEES				
	Welding machine licenses fees	10,000.00	30,000.00	20,000.00	0.00
	Building materials/Block making	150,000.00	30,000.00	(120,000.00)	0.00
	Contract registration fees	3,320,200.00	3,000,000.00	(320,200.00)	0.00
	Tender fees	41,273,048.73	6,000,000.00	(35,273,048.73)	0.00
	Pharmaceutical inspection fees	94,000.00	50,000.00	(44,000.00)	0.00
	Association fees	4,000.00	0.00	(4,000.00)	0.00
	Indigene certificate	1,053,850.00	3,000,000.00	1,946,150.00	0.00
	TOTAL	**45,905,098.73**	**12,110,000.00**	(33,795,098.73)	0.00
	FINES				
	Fines General	9,683,964.45	600,000.00	(9,083,964.45)	0.00
	TOTAL	**9,683,964.45**	**600,000.00**	(9,083,964.45)	0.00
	LICENCES				
	Bake and Bakery house licenses	1,505,000.00	100,000.00	(1,405,000.00)	0.00
	Block making etc license	276,580.00	30,000.00	(246,580.00)	0.00
	Dane gun license	280,000.00	0.00	(280,000.00)	0.00
	Dried fish and meat license	3,505,000.00	20,000.00	(3,485,000.00)	0.00
	Fishing permit	4,590,000.00	100,000.00	(4,490,000.00)	0.00
	Hawkers permit	2,426,863.82	10,000.00	(2,416,863.82)	0.00
	Produce buying licenses	1,200,910.00	500,000.00	(700,910.00)	0.00
	Tractor hiring services	1,190,000.00	4,000,000.00	2,810,000.00	0.00
	Cinematography/photo studio	18,000.00	50,000.00	32,000.00	0.00
	Forestry/Timber license	6,000.00	20,000.00	14,000.00	0.00
	Hotel registration license	10,000.00	0.00	(10,000.00)	0.00
	Food and water processing license	664,000.00	30,000.00	(634,000.00)	0.00
	Petroleum license permit	90,000.00	**50,000.00**	(40,000.00)	0.00
	Public convenience	30,000.00	20,000.00	(10,000.00)	0.00
	TOTAL	**15,792,353.82**	**4,930,000.00**	(10,862,353.82)	0.00

	EARNING FROM SALES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Business center operations	515,000.00	200,000.00	(315,000.00)	0.00
	Sales of stores/scraps/unserviceable items	1,554,000.00	600,000.00	(954,000.00)	0.00
	Earning from cattle markets	2,631,380.00	600,000.00	(2,031,380.00)	0.00
	Earning from markets	2,317,520.00	1,200,000.00	(1,117,520.00)	0.00
	Earning from motor parts	478,780.00	**1,100,000.00**	621,220.00	**0.00**
	Earning from comm. Activities	100,000.00	1,500,000.00	1,400,000.00	0.00
	Abattoir/slaughter houses	543,610.00	300,000.00	(243,610.00)	0.00
	Earning from industries undertaking	380,144.63	200,000.00	(180,144.63)	0.00
	TOTAL	**8,520,434.63**	**5,700,000.00**	(2,820,434.63)	0.00
	RENT ON LG PROPERTIES				
	Rent on Local Govt. Quarters	6,536,179.38	500,000.00	(6,036,179.38)	0.00
	TOTAL	**6,536,179.38**	500,000.00	(6,036,179.38)	0.00
	INTEREST PAYMENT AND DIVIDENTS				
	Interest earned	10,498,416.37	300,000.00	(10,198,416.37)	0.00
	TOTAL	**10,498,416.37**	**300,000.00**	(10,198,416.37)	0.00
	RENT ON GOVT. BUILDINGS				
	Rent on LG Land	557,500.00	300,000.00	(257,500.00)	0.00
	Rent on buildings	6,548,795.72	2,000,000.00	(4,548,795.72)	0.00
	TOTAL	**7,106,295.72**	**300,000.00**	(6,806,295.72)	0.00
	TOTAL	**104,042,743.10**	**2,300,000.00**	(101,742,743.10)	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	**AUGMENTATION**	58,500,000.00	0.00	0.00	70,249,792.60
	STATE I.G.R.	1,975,506.60	2,000,000.00	0.00	1,975,506.60
	40% PHC STAFF SALARY CONTRIBUTION	120,501,478.52	0.00	0.00	0.00
	Total	**180,976,985.12**	**2,000,000.00**	**0.00**	**72,225,299.20**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES					
		ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
S/N	MONTHS	AUGMENTATION	STATE IGR	40% PHC STAFF SALARY CONTRIBUTION	ACTUAL
1	JANUARY	15,000,000.00	164,625.55	0.00	5,350,000.00
2	FEBRUARY	0.00	164,625.55	0.00	39,193,750.00
3	MARCH	0.00	164,625.55	11,993,858.85	27,500,000.00
4	APRIL	500,000.00	164,625.55	12,045,325.08	13,800,000.00
5	MAY	3,000,000.00	164,625.55	12,008,458.72	11,400,000.00
6	JUNE	0.00	164,625.55	12,067,516.26	30,000,000.00
7	JULY	0.00	164,625.55	12,071,822.57	3,300,000.00
8	AUGUST	0.00	164,625.55	12,051,462.93	0.00
9	SEPTEMBER	0.00	164,625.55	12,083,037.06	0.00
10	OCTOBER	0.00	164,625.55	12,077,734.73	0.00
11	NOVEMBER	40,000,000.00	164,625.55	12,051,434.43	0.00
12	DECEMBER	0.00	164,625.55	12,050,827.89	0.00
	TOTAL	**58,500,000.00**	**1,975,506.60**	**120,501,478.52**	**130,543,750.00**

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	**6PERSONNEL COST**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	34,472,838.63	48,892,368.00	14,419,529.37	14,490,911.60
	Legislative Council	26,684,160.56	44,004,218.00	17,320,057.44	8,961,932.40
	Administrative and General services	48,680,112.20	19,733,574.00	(28,946,538.20)	37,152,769.39
	SUB-TOTAL	**109,837,111.39**	**112,630,160.00**	**2,793,048.61**	**60,605,613.39**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	8,731,143.80	2,708,492.00	(6,022,651.80)	2,593,129.00
	Forestry Section	9,338,040.72	4,144,412.00	(5,193,628.72)	5,527,229.61
	Livestock Section (Veterinary)	30,285,311.64	8,673,272.12	(21,612,039.52)	6,780,195.00
	Treasury Account Section	27,479,549.04	161,616,375.00	134,136,825.96	19,986,991.04
	Internal Audit	3,294,365.76	1,175,091.00	(2,119,274.76)	2,475,072.00
	Planning, Research & Statistics Department	7,327,296.80	3,759,960.00	(3,567,336.80)	4,177,776.80
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	50,080,779.04	19,334,754.00	(30,746,025.04)	41,694,788.00
	Treasury Revenue Section	6,449,498.08	4,646,608.00	(1,802,890.08)	6,697,266.94
	Road & Communication Section	8,211,437.40	4,003,691.00	(4,207,746.40)	6,473,371.30
	Mechanical Section	7,238,190.96	2,830,099.00	(4,408,091.96)	4,599,098.40
	Electrical Section	3,266,591.08	2,279,784.00	(986,807.08)	2,303,796.70
	Land & Survey Section	2,933,765.32	1,156,623.00	(1,777,142.32)	1,233,977.00
	Building Section	3,161,956.40	1,926,267.00	(1,235,689.40)	3,262,100.00
	SUB-TOTAL	**167,797,926.04**	**218,255,428.12**	**50,457,502.08**	**107,804,791.79**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	342,017,877.01	131,378,370.10	(210,639,506.91)	136,017,041.49
	Education (Teaching Staff)	1,026,052,732.11	1,437,237,055.90	411,184,323.79	714,510,720.52
	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)	80,857,756.79	23,900,392.00	(56,957,364.79)	49,736,836.00
	Curative	496,706,655.86	516,602,445.00	19,895,789.14	256,085,112.94
	Rural Water Supply	2,917,488.24	1,008,960.00	(1,908,528.24)	3,251,956.23
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	6,469,087.56	3,169,650.00	(3,299,437.56)	7,766,976.98
	Information, Youth, Sport & Culture	2,488,145.32	1,702,032.00	(786,113.32)	2,866,121.24
	Social Welfare Section	3,768,422.28	51,940,014.00	48,171,591.72	6,172,238.60
	Trade Section and Cooperatives	1,521,755.56	521,749.00	(1,000,006.56)	2,479,476.60
	SUB-TOTAL	**1,962,799,920.73**	**2,167,460,668.00**	**204,660,747.27**	**1,178,886,480.60**
	GRAND TOTAL	**2,240,434,958.16**	**2,498,346,256.12**	**257,911,297.96**	**1,347,296,885.78**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	60,328,463.15	50,000,000.00	(10,328,463.15)	29,830,849.58
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	112,857,814.15	100,000,000.00	(12,857,814.15)	63,997,773.43
	CONTRIBUTION TO PENSION FOR PHC STAFF	39,246,241.32	45,000,000.00	5,753,758.68	19,126,515.53
	17% OUTSTANDING PAYMENT TO CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**301,321,407.50**	**195,000,000.00**	**(106,321,407.50)**	**112,955,138.54**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the chairman	76,442,629.63	53,000,000.00	(23,442,629.63)	0.00
	Legislative council	56,580,000.00	44,000,000.00	(12,580,000.00)	0.00
	Administration and General Service	486,875,496.80	156,000,000.00	(330,875,496.80)	0.00
	SUB-TOTAL	**619,898,126.43**	**253,000,000.00**	(366,898,126.43)	0.00
	ECONOMIC SECTOR				
	Agricultural section	11,517,000.00	6,500,000.00	(5,017,000.00)	0.00
	Forestry section	4,074,000.00	5,300,000.00	1,226,000.00	0.00
	Livestock section	2,000,000.00	6,500,000.00	4,500,000.00	0.00
	Treasury Account section	27,929,351.00	447,800,000.00	419,870,649.00	0.00
	Internal Audit section	2,853,000.00	650,000.00	(2,203,000.00)	0.00
	Planning Research and Statistics	23,264,000.00	12,000,000.00	(11,264,000.00)	0.00
	Monitoring and evaluation	0.00	0.00	0.00	0.00
	Statistics section	18,373,000.00	6,800,000.00	(11,573,000.00)	0.00
	Treasury revenue section	16,616,000.00	9,500,000.00	(7,116,000.00)	0.00
	Road and Communication section	7,436,965.00	7,200,000.00	(236,965.00)	0.00
	Mechanical section	31,064,774.53	32,000,000.00	935,225.47	0.00
	Electrical section	202,292,000.00	110,100,000.00	(92,192,000.00)	0.00
	Land and survey section		800,000.00	800,000.00	0.00
	Building section	19,047,512.86	7,000,000.00	(12,047,512.86)	0.00
	SUB-TOTAL	**366,467,603.39**	**841,887,797.00**	**475,420,193.61**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local education authority				
	Education (Non teaching staff)	24,902,000.00	20,000,000.00	(4,902,000.00)	0.00
	Education (Teaching staff)	0.00	0.00	0.00	0.00
	Adult education	2,100,000.00	7,157,880.00	5,057,880.00	0.00
	Other education	0.00	0.00	0.00	0.00
	Preventive (WASH)	32,004,700.00	48,900,000.00	16,895,300.00	0.00
	Curative	60,533,560.00	57,900,000.00	(2,633,560.00)	0.00
	Rural water supply	81,398,477.42	103,200,000.00	21,801,522.58	0.00
	Traditional office	0.00	0.00	0.00	0.00
	Community development	52,566,000.00	8,800,000.00	(43,766,000.00)	0.00
	Information, youth, sport and culture	13,595,000.00	7,080,000.00	(6,515,000.00)	0.00
	Social welfare section	86,888,222.22	45,126,000.00	(41,762,222.22)	0.00
	Trade section and cooperative	26,500,000.00	3,700,000.00	(22,800,000.00)	0.00
	SUB-TOTAL	**380,487,959.64**	**301,863,880.00**	**(78,624,079.64)**	0.00
	TOTAL	**1,366,853,689.46**	**1,396,751,677.00**	**29,897,987.54**	0.00
	OTHER OVER HEAD FINANCED BY CAPITAL	**1,494,459,431.38**	**1,763,391,623.00**	**268,932,191.62**	0.00
	GRAND TOTAL	**2,861,313,120.84**	**3,160,143,300.00**	**298,830,179.16**	0.00

	ADMINISTRATIVE SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8.2	Work boots to farmers	4,935,000.00	22,500,000.00	17,565,000.00	0.00
	Tractor loan repayment	5,539,167.00	40,000,000.00	34,460,833.00	0.00
	Widow empowerment (goat breeding)	5,238,000.00	8,000,000.00	2,762,000.00	0.00
	Empowerment programme to women	45,125,400.00	30,000,000.00	(15,125,400.00)	0.00
	Demarcation of grazing reserves	4,250,000.00	8,000,000.00	3,750,000.00	0.00
	Contribution for sensitization & capacity building on climate change	11,518,600.00	10,000,000.00	(1,518,600.00)	0.00
	Transportation of fertilizer to 11 wards	6,110,000.00	5,000,000.00	(1,110,000.00)	0.00
	Purchase of fertilizer	33,163,438.00	35,000,000.00	1,836,562.00	0.00
	Fadama manure irrigation purchase of seed to 'Yankunama, Harbo, Darai rice	80,493,289.00	20,000,000.00	(60,493,289.00)	0.00
	Purchase of veterinary drugs to LG	4,555,000.00	10,000,000.00	5,445,000.00	0.00
	Road side tree planting	5,500,000.00	10,000,000.00	4,500,000.00	0.00
	Repairs of electrification project from Aujara to Jahun H.T Line	39,304,500.00	60,000,000.00	20,695,500.00	0.00
	Conversion of motorize water pump to solar system at Jahun, Harbo Tsohuwa and Gunka	32,333,768.76	42,000,000.00	9,666,231.24	0.00
	Wall fencing of grave yard at Jahun and Aujara	14,978,939.62	25,000,000.00	10,021,060.38	0.00
	Entrepreneurship grant to people in Bussa	8,792,000.00	50,000,000.00	41,208,000.00	0.00
	SUB - TOTAL	**301,837,102.38**	**375,500,000.00**	**73,662,897.62**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of 11 No. juma'at mosques 1No. Each ward	22,752,446.51	55,000,000.00	32,247,553.49	0.00
	Completion of JIBWIS Jumma'at mosque at Jahun	580,000.00	88,000,000.00	87,420,000.00	0.00
	construction of 22no.Five Daily prayer mosques	113,721,648.00	70,000,000.00	(43,721,648.00)	0.00
	Construction of Friday mosque at Yalleman, Gunka, Doro and Atuman	18,404,903.00	20,000,000.00	1,595,097.00	0.00
	Construction of 8No. Town Gate at Jahun	64,247,496.50	80,000,000.00	15,752,503.50	0.00
	Embankment at Fandai	4,900,000.00	10,000,000.00	5,100,000.00	0.00
	Purchase of grain (maize, millet and guinea corn)	19,770,000.00	30,000,000.00	10,230,000.00	0.00
	Purchase of Hand pump materials	55,648,450.00	65,000,000.00	9,351,550.00	0.00
	Repairs of water solar system across the L.G area	54,938,816.26	80,000,000.00	25,061,183.74	0.00
	Evacuation of water Pond ,Akama, Jahun & Aujara	73,908,800.00	60,000,000.00	(13,908,800.00)	0.00
	Renovation of Islamiyya and mosque at 11 wards	2,151,710.00	20,000,000.00	17,848,290.00	0.00
	Renovation of 22No. 5 daily prayer mosques 2No. Per each ward	8,366,000.00	45,000,000.00	36,634,000.00	0.00

	Renovation of Jahun central juma'at mosque	18,381,379.00	26,000,000.00	7,618,621.00	0.00
	House numbering at Jahun	5,008,000.00	5,000,000.00	(8,000.00)	0.00
	Payment of outstanding liabilities	700,000.00	20,000,000.00	19,300,000.00	0.00
	Land compensation	7,650,000.00	20,000,000.00	12,350,000.00	0.00
	Assistance to community development projects	141,899,193.45	56,891,623.00	(85,007,570.45)	0.00
	Purchase of relief materials	169,874,137.00	100,000,000.00	(69,874,137.00)	0.00
	Purchase of security equipment for vigilante and Hisba	3,200,000.00	10,000,000.00	6,800,000.00	0.00
	Community development fund (polling unit)	25,317,400.00	5,000,000.00	(20,317,400.00)	0.00
	Renovation and wall fencing of old works, Jahun	12,311,000.00	30,000,000.00	17,689,000.00	0.00
	TOTAL	**823,731,379.72**	**895,891,623.00**	**72,160,243.28**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Upgrading of Jahun motel Hall and renovation of motel houses	53,414,374.67	85,000,000.00	31,585,625.33	0.00
	Renovation of Duplex House Jahun	39,716,645.18	30,000,000.00	(9,716,645.18)	0.00
	Renovation of Jahun LG staff quarters	2,100,000.00	15,000,000.00	12,900,000.00	0.00
	Renovation of LGEA secretariat Jahun	23,951,000.00	20,000,000.00	(3,951,000.00)	0.00
	Student care progarmme	54,867,000.00	67,000,000.00	12,133,000.00	0.00
	Contribution for the training & refresher course to political officer holders	34,990,000.00	50,000,000.00	15,010,000.00	0.00
	control of erosion within Jahun LG	60,290,933.29	75,000,000.00	14,709,066.71	0.00
	General control of erosion at Kafar Gabas lambu	2,600,000.00	10,000,000.00	7,400,000.00	0.00
	Youth empowerment on Agric & skills acquisition program	50,740,000.00	50,000,000.00	(740,000.00)	0.00
	Empowerment to butchers within the L.G.A	8,000,000.00	30,000,000.00	22,000,000.00	0.00
	General renovation of Health clinic 20No. Per each ward	27,724,996.14	30,000,000.00	2,275,003.86	0.00
	Empowerment scheme social protection program	10,496,000.00	30,000,000.00	19,504,000.00	0.00
	TOTAL	**368,890,949.28**	**492,000,000.00**	**123,109,050.72**	0.00
	GRAND TOTAL	**1,494,459,431.38**	**1,763,391,623.00**	**268,932,191.62**	0.00
8.3	**OVER HEAD COST FROM CAPITAL BY SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
		ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR	301,837,102.38	268,900,000.00	(31,799,394)	0.00
	ECONOMIC SECTOR	823,731,379.72	725,891,623.00	155,901,854.33	0.00
	SOCIAL SECTOR	368,890,949.28	365,500,000.00	(4,567,735.65)	0.00
	TOTAL	**1,494,459,431.38**	**1,360,291,623.00**	**119,534,724.68**	0.00

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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	85,786,148.30	42,500,000.00	(43,286,148.30)	55,209,593.64
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	85,786,148.30	42,500,000.00	(43,286,148.30)	55,209,593.64
	2% Sule Lamido University Kafin Hausa	138,687,580.14	95,000,000.00	(43,687,580.14)	91,932,873.69
	Contribution to State & LG Joint Projects & Programmes	493,500,000.00	85,000,000.00	(408,500,000.00)	398,000,000.00
	STABLIZATION	380,134,367.59	150,000,000.00	(230,134,367.59)	241,629,543.16
	5% EMIRATE	271,726,091.08	125,000,000.00	(146,726,091.08)	210,565,217.25
	TOTAL	**1,455,620,335.41**	**540,000,000.00**	**(915,620,335.41)**	**1,052,546,821.38**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	40,066,400.00	108,000,000.00	67,933,600.00	250,178,362.00
	Ministry for Water Resources (Water Facilities)	16,059,695.49	100,000,000.00	83,940,304.51	136,181,984.96
	Directorate of Special Services (Vigilante, Hisbah & Disable)	29,496,222.00	23,126,000.00	(6,370,222.00)	12,140,000.00
	Directorate of Salary and Pension Administration	31,258,032.48	0.00	(31,258,032.48)	3,415,000.00
	Ramadan feeding SEMA	93,979,470.37	0.00	(93,979,470.37)	2,000,000.00
	Directorate of Special Services (SECURITY GUARD)	26,584,000.00	0.00	(26,584,000.00)	0.00
	JBC	1,360,000.00	1,080,000.00	(280,000.00)	0.00
	MASAKI	12,567,000.00	3,000,000.00	(9,567,000.00)	0.00
	JICHIMA	9,250,000.00	45,000,000.00	35,750,000.00	0.00
	TOTAL	**260,620,820.34**	**280,206,000.00**	**19,585,179.66**	**403,915,346.96**

NOTE	PURCHASE, CONSTRUCTION/ REHABILITALION OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11a	**ADMINISTRATIVE SECTOR**				
70451/29	Purchase of official vehicle for Chairman	136,062,500.00	70,000,000.00	(66,062,500.00)	0.00
70451/34	Purchase of laptop to budget desk officer data officer	4,720,000.00	20,000,000.00	15,280,000.00	0.00
70111/40	Well fencing at old works department at Jahun	12,311,000.00	60,000,000.00	47,689,000.00	0.00
70611/51	Purchase of Ambulance vehicle	5,000,000.00	6,000,000.00	1,000,000.00	0.00
	Construction of midwife quarters at Gunka and Lautai	70,000,000.00	80,000,000.00	10,000,000.00	0.00
	SUB TOTAL	**228,093,500.00**	**236,000,000.00**	**7,906,500.00**	0.00
11c					0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Islamiyya schools 3No. Each ward	47,866,545.00	35,000,000.00	(12,866,545.00)	0.00
	Wall fencing of Sardauna camp	3,199,535.00	37,000,000.00	33,800,465.00	0.00
	Construction of female ward at Aujara PHC	7,229,591.00	23,000,094.00	15,770,503.00	0.00
	Construction of theater room at Jahun PHC	3,443,365.61	10,000,000.00	6,556,634.39	0.00
	Construction of Solar water scheme at	14,111,635.00	20,000,000.00	5,888,365.00	0.00
	Construction of hand pump 3no. At each ward	47,944,660.00	60,000,000.00	12,055,340.00	0.00
	Construction of completed solar water scheme 1no. At each ward	107,305,966.70	6,000,000.00	(101,305,966.70)	0.00
	SUB TOTAL	**231,101,298.31**	**127,000,000.00**	**(12,866,545.00)**	0.00
11c					0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of 2No. Public convenience at Jahun	5,000,000.00	55,000,000.00	50,000,000.00	0.00
	Purchase and installation of traffic light at Jahun	10,527,314.00	100,000,000.00	89,472,686.00	0.00
	Installation of Solar power street light	49,720,619.19	23,000,094.00	(26,720,525.19)	0.00
	Construction of drainage across the LG	28,620,667.49	10,000,000.00	(18,620,667.49)	0.00
	SUB TOTAL	**93,868,600.68**	**133,000,094.00**	**39,131,493.32**	0.00
	GRAND TOTAL	**553,063,398.99**	**490,000,094.00**	**50,000,000.00**	0.00
	CAPITAL EXPENDITURE BY SECTOR				0.00
		ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR	228,093,500.00	332,000,000.00	103,906,500.00	0.00
	ECONOMIC SECTOR	231,101,298.31	380,000,000.00	148,898,701.69	0.00
	SOCIAL SECTOR	93,868,600.68	218,000,094.00	124,131,493.32	0.00
	TOTAL	**553,063,398.99**	**930,000,094.00**	**376,936,695.01**	**0.00**

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	44,110,778,00
	CURRENT YEAR ADVANCE	44,110,778,00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	60,296,510.78
	PREVIOUS YEAR NCL	60,296,510.78
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	22,459,515.85	105,249,221.23
	OVERHEAD ACCOUNT	3,862,939.44	7,929,691.21
	SALARY ACCOUNT	1,905,550.83	877,948.81
	PROJECT ACCOUNT	74,914,425.10	76,968,315.36
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT (Revenue)	10,912,788.28	7,198,160.17
	TOTAL	**114,055,219.50**	**198,223,336.78**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	9,181,514.00	9,181,514.00
	OTHER ADVANCE	34,929,264.00	34,929,264.00
	TOTAL	**44,110,778.00**	**44,110,778.00**

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 (1/1/2024)	0.00	11,054,738,693.88	44,798,065.56	10,552,125.00	313,967,105.97	254,537,500.00	11,678,593,490.40
	ADDITION DURING THE YEAR	0.00	177,670,704.10		4,720,000.00	229,610,194.89	141,062,500.00	553,063,398.99
		0.00	11,232,409,397.98	44,798,065.56	15,272,125.00	543,577,300.86	395,600,000.00	12,231,656,889.39
								0.00
	DEPRECIATION B/F	0.00	221,094,773.88	4,479,806.56	2,110,425.00	20,941,605.97	50,907,500.00	299,534,111.40
	DEPRECIATION CHARGE FOR THE YEAR	0.00	224,648,187.96	4,479,806.56	3,054,425.00	36,256,605.97	79,120,000.00	347,559,025.48
	ACCUMULATED DEPRECIATION 31/12/24	0.00	445,742,961.84	8,959,613.11	5,164,850.00	57,198,211.94	130,027,500.00	647,093,136.88
								0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	10,786,666,436.14	35,838,452.44	10,107,275.00	486,379,088.92	265,572,500.00	**11,584,563,752.51**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	655,193.00	655,193.00
	8% CPS	258,193.00	258,193.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,754,043.49	1,754,043.49
	GOVT TAX	48,185,343.00	48,185,343.00
	7.5% VAT	4,580,722.29	4,580,722.29
	TOTAL	**55,433,494.78**	**55,433,494.78**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	711,892.00	711,892.00
	5%WHT	29,262.00	29,262.00
	OTHERS	4,121,862.00	4,121,862.00
	TOTAL	**4,863,016.00**	**4,863,016.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	11,361,153,529.43		0.00	11,361,153,529.43
	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	11,361,153,529.43	0.00	0.00	**11,361,153,529.43**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	199,943,453.57	41,052,921.76
	SURPLUS/DEFICIT FOR THE YEAR	121,336,256.23	158,890,531.81
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**321,279,709.80**	**199,943,453.57**

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

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

TREASURER'S RESPONSIBILITIES

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

AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

5th - 6 - 2026

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

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

1. **STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS**
The Local Government has received the Sum of Four Billion, Seventy Six Million One Hundred and Seventy Six Thousand Two Hundred and Fifty One Naira, Fifty Six Kobo (₦4,076,176,251.56) only as statutory allocation and other FAAC Receipts from the Federation Accounts which represents 85.70% of the estimated amount of Four Billion Seven Hundred and Fifty Six Million Thirty Six Thousand Eight Hundred and Sixty Two Naira Only (₦4,756,036,862.00).

2. **GOVERNMENT SHARE OF VAT**
The Sum of Three Billion, Two Hundred and Twenty One Million Two Thousand, Eight Hundred and Ninety Five Naira, Five Kobo (₦3,221,002,895.05) only was received as Government share of VAT from the Federation accounts and it represents 102.65% of the budgeted amount of Three Billion One Hundred and Thirty Seven Million Seven Hundred Thirty Two Thousand Three Hundred and Eighty Three Naira Seventy Seven Kobo Only(₦3,137,732,383.77).

3. **TAX REVENUE**
The Sum of Six Million Seven Thousand Forty Nine Naira Thirteen Kobo (₦6,007,049.13) only were generated from tax revenue represent 2002.3% Percent of the budgeted amount of Three Hundred Thousand Naira (₦300,000.00) only

4. **TRANSFER FROM OTHER GOVERNMENT ENTITIES**
The Local Government council has received the Sum of One Hundred and Eighty Million Nine Hundred and Seventy Six Thousand, Nine Hundred and Eighty Five Naira, Twelve Kobo (₦180,976,985.12) only as Augmentation from the stabilization accounts budget of Two Million Naira Only (2,000,000.00).

5. **NON TAX REVENUE**
During this period, the Sum of One Hundred and Four Million, Forty Two Thousand, Seven Hundred and Forty Three Naira, Ten Kobo (₦104,042,743.10) only was generated as Independent Revenue by the Local Government which represents 320.23% of the budgeted revenue of Thirty Two Million Four Hundred and Ninety Thousand Naira Only (₦32,490,000.00).

6. **BANK RECONCILIATION**
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, 2024 in respect of the local Government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**BUDGETED**	**ACTUAL**	**VARIANCE**	**PERCENTAGE**
STATUTORY ALLOCATION	4,076,176,251.56	4,756,036,862.00	679,860,610.44	85.70%
VALUE ADDED TAX	3,221,002,895.05	3,137,732,383.77	(83,270,591.28)	102.65%
TAX REVENUE	6,007,049.13	300,000.00	(5,707,049.13)	2002.3%
AUGMENTATION	180,976,985.12	2,000,000.00	(178,976,985.12)	9,049
NON TAX REVENUE	104,042,743.10	32,490,000.00	(71,552,743.10)	320.23%
TOTAL REVENUE	**7,588,205,923.96**	**7,928,559,245.77**	**340,353,241.81**	**95.70%**
EXPENDITURE				
RECURRENT EXPENDITURE	7,119,310,642.25	6,720,544,796.97	(398,765,845.28)	105.93%
CAPITAL EXPENDITURE	553,063,398.99	670,000,094.00	116,936,695.01	82.54%
TOLAL EXPENDITURE	**7,672,374,041.24**	**7,390,544,890.97**	**(281,829,150.27)**	**103.808%**

1. **TOTAL REVENUE**

The above table indicated that, the Sum of Seven Billion, Five Hundred and Eighty Eight Million, Two Hundred and Five Thousand, Nine Hundred and Twenty Three Naira, Ninety Six Kobo (₦7,588,205,923.96) only was received and generated from the Federation accounts and internally Generated Revenue and it represents 95.70% of the budgeted revenue of Seven Billion Nine Hundred and Twenty Eight Million Five Hundred and Fifty Nine Thousand Two Hundred and Forty Five Naira Seventy Seven Kobo Only (₦7,928,559,245.77).

2. **RECURRENT EXPENDITURE**

The Sum of Seven Billion, One Hundred and Nineteen Million, Three Hundred and Ten Thousand, Six Hundred and Forty Two Naira, TwentyFive Kobo (₦7,119,310,642.25) was expended on recurrent expenditure which includes Salary, & Wages, Social Benefits, O/H expenses, Grants and Contributions, and Transfer to other government Agencies. It represents 105.93% of the budgeted Sum of Six Billion Seven Hundred and Twenty Million Five Hundred and Forty Four Thousand Seven Hundred and Ninety Six Naira Ninety Seven Kobo Only (₦6,720,544,796.97).

3. **CAPITAL EXPENDITURE**

The Sum of Five Hundred and Fifty Three Million, Sixty Three Thousand, Three Hundred and Ninety Eight Naira, Ninety Nine Kobo (₦553,063,398.99) only was expended on capital projects representing 82.54% of the budgeted Sum of Six Hundred and Seventy Million Ninety Four Naira Only (₦670,000,094.00).

4. **RECOMMENDATIONS**

a. Efforts have to be intensified to explore more ways of generating internal revenue.

b. Emphasis on development project which will promote the living standard of the inhabitant of the Local Government.

c. Spending on recurrent expenditure should be reduce

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

1. The Local Government kept books of account with exception of INVESTMENT AND FOXIED ASSET REGISTER
2. The relevant books of account were adequately kept.
3. Each and every Department of Jahun 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.
6. The Local Government Council still has unresolved issues related to Audit report and Queries.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of Nine Hundred and Forty Four million, One Hundred Thousand, One Hundred and Nine Naira(₦944,100,109**.00**) only was issued to Jahun Local Government Council where the sum of Nine Hundred and Eight Million, Seven Hundred and Sixty Two Thousand, Nine Hundred and Ninety Three Naira, Seventy Five Kobo(N908,762,993.75) only were resolved and verified leaving the Sum of Thirty Five Million, Three Hundred and Thirty Seven Thousand, One Hundred and Fifteen Naira, Twenty Five Kobo(**₦35,337,115.25**) only was Unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	0NOT RESOLVED
1	ALG/JHN/ZO/JHN/LQ.1/24	Un Presented Payment voucher	41,600,435.00	41,600,435.00	0.00
2	ALG/JHN/ZO/JHN/LQ.2/24	Irregular Payments voucher	133,125,780.00	133,125,780.00	0.00
3	ALG/JHN/ZO/JHN/LQ.3/24	Un-Approved Payment Voucher	9,735,854.00	9,735,854.00	0.00
4	ALG/JHN/ZO/JHN/LQ.4/24	Payment for Purchase/service Not Take on Charge	6,525,000.00	6,525,000.00	0.00
5	ALG/JHN/ZO/JHN/LQ.5/24	Payment for Services Not Rendered	151,475,875.00	151,475,875.00	0.00
6	ALG/JHN/ZO/JHN/LQ.6/24	Contracts Without Bill of Quantity	126,804,187.83	126,804,187.83	0.00
7	ALG/JHN/ZO/JHN/LQ.7/24	Un-Documented Payment Voucher	251,642,800.00	251,642,800.00	0.00
8	ALG/JHN/ZO/JHN/LQ.8/24	Project Not Fully Implemented	93,339,153.00	93,339,153.00	0.00
9	ALG/JHN/ZO/JHN/LQ.9/24	Un-Documented Payment Voucher	89,271,024.17	89,271,024.17	0.00
10	ALG/JHN/ZO/JHN/LQ.10/24	Un Presented Payment voucher	40,580,000.00	5,242,884.75	35,337,115.25
	TOTAL		944,100,109.00	908,762,993.75	35,337,115.25
	PERCENTAGE		100%	96.26%	3.74%

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Jahun Local Government staff and local Education Authorities. To this effect, a number of Forty Five(45) 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 Fourteen Million, Six Hundred and Ninety One Thousand, Six Hundred and Thirty Two Naira only N114,691,632.00.

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 Jahun Local Government Council, the sum of Four Million, Three Hundred and Seventy Five Thousand, Six Hundred and Twenty Eight Naira N4,375,628.00 only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

hp9

Local Querry No: ALG/JHN/ZO/JHN/LQ/11/25

The, HON. CHAIRMAN

JAHUN Local Government

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

DCA
pls deal
AG 10/3/26

Audit Form 1

Station: JAHUN

Pv. No.: C C Date: DECEMBER,25.

Head C C Sub Head: C C

Amount ₦89,271,024.53

Payee: SUNDRY PERSONS

Nature of Payment: UN-DOCUMENTED PAYMENT VOUCHERS

Date:

AUDIT QUERRY

UN-DOCUMENTED PAYMENT VOUCHERS

The sum of Eighty Nine Million, Two Hundred and seven One Thousand, Twenty Four Naira, Fifty Three Kobo (₦89,271,024.53) only was paid for various services to the Local Government as per attached schedule.

During an audit examination we observed that some payment vouchers were not supported with relevant documents. This is contrary to provision of Financial Memorandum chapter 5.

In view of the above therefore the officers concerned should attach the payment and all necessary supporting documents to authenticate the payment and forward to this office for further examination.

The same is copied to Auditor General Local Government Audit and Zonal Director Audit Jahun Zone for their information and necessary action.

As endorsed be treated as appropriately pls; when filed.
DCA 25/02

Muhammad Kallah
Area Auditor
Jahun Local Government

Total 31,726,129=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LQ8

Local Querry No. ALG/JHN/Z0/JHN/LQ/10/25

The, CHAIRMAN

JAHUN *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/2/26
RECEIVED

DCA
Pls deal
2H
AC 25/2/26

Audit Form 1
Station: JAHUN LOCAL GOVERNMENT
Pv. No.: C-C *Date:* JULY- NOV, 2025
Head C-C *Sub Head:* C-C
Amount N: 93,339,153
Payee: SUNDRY PERSONS
Nature of Payment; UNPRESENTED PAYMENT VOUCHERS
Date: JULY- NOV, 2025

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

Payment vouchers to the tune of Ninety Three Million, Three Hundred and Thirty Nine Thousand, One Hundred and Fifty Three Naira (₦93,339,153) only, were paid for various services rendered to the local government as per attached details.

During the audit examination, we observed that payment vouchers worth the sum quoted above were not raised. This is contrary to the provision of Financial memorandum chapter 14.3 refer.

In view of the above therefore, the Payee should be asked to raise the prepared payment vouchers to support the payments or else the total amount be refunded and this office be informed accordingly.

The same is copied to the Auditor General local government Audit, Jigawa state and zonal director audit, Jahun zone for their information and necessary action.

Ok, noted as directed and filed as appropriately pls.
DCA
25/02

MUHAMMAD KALLAH,
AREA AUDITOR,
JAHUN LOCAL GOVT.

TV

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

197

Audit Form 1

Local Querry No. ALG/JHN/Z0/JHN/LQ/9/25

The, CHAIRMAN

JAHUN Local Government

Station: JAHUN LOCAL GOVERNMENT

Pv. No.: C-C Date: JULY- NOV, 2025

Head C-C Sub Head: C-C

Amount N: 251,642,800

Payee: SUNDRY PERSONS

Nature of Payment; SERVICE NOT YET RENDERED

Date: JULY- NOV, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/2/26
RECEIVED

DCA
Pls deal
2IU Kallah

AG 25/2/26

AUDIT QUERRY

PAYMENT FOR SERVICE NOT YET RENDERED

Payment vouchers to the tune of two hundred and Fifty One Million, six hundred and Fourty two thousand eight hundred (₦251,642,800) only, were paid for various services to the local government as per attached details.

During the Audit exercise we observed that the services were not made. This contrary to the provision of Financial Memorandum chapter 14.9(2).

In view of the above therefore, the payees should be asked to render the services paid for or the total sum be recovered to the treasury and this office be informed accordingly.

The same is copied to the auditor general local government jigawa state and zonal director audit, jahun zone for their information and necessary action

MUHAMMAD KALLAH
AREA AUDITOR
JAHUN LOCAL GOVT

Should be Treated as directed and endorsed upon filing the document.
DCA
25/2

Bal — ₦24,250,054

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

hp6

Audit Form 1

Local Querry No. ALG/JHN/Z0/JHN/LQ/7/25

The, CHAIRMAN

JAHUN *Local Government*

Station: JAHUN LOCAL GOVERNMENT

Pv. No.: C-C *Date:* JULY- NOV, 2025

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

Amount N: 126,804,187.83

Payee: SUNDRY PERSONS

Nature of Payment: UN-DOCUMENTED PAYMENT VOUCHERS

Date: JULY- NOV, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/2/26
RECEIVED

DCA
Pls treat as appropriate
AAG 25/2/26

AUDIT QUERRY

UNDOCUMENTED PAYMENT VOUCHERS

The total sum of One hundred and twenty six million, eight hundred and four thousand, one hundred and eighty seven Naira, eighty three Kobo (**₦126,804,187.83**) only, were paid for various services rendered to the local government. Refer to the attached details schedule for more details.

During the examination of the paid payment vouchers, it was observed that, such payment vouchers were not supported with relevant documents. This action contradicts the provision of financial memorandum chapter 14:4(2) refer.

In light of the above, therefore the concerned officers should rectify the anomalies and forward the same to this office for Audit re-examination.

The same is copied to the Auditor General local government Audit Jigawa State and zonal Director Audit Jahun zone for their information and necessary action.

Deal as endorsed when appropriately filed pls.
DCA 25/02

MUHAMMAD KALLAH
AREA AUDITOR
JAHUN LOCAL GOVT.

17

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Jahun

Local Querry No. ~~ALG/JHN/ZO/~~JHLG/LQ5/25/5

Pv. No. CC *Date* JAN-JUNE,25

The, Hon. Chairman

Head CC *Sub Head:* CC

Jahun *Local Government*

Amount N: ₦151,475,875:00

Payee: Sundries

Nature of Payment: Various

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

DCA
Pls deal
AG 14/10/25

Date: 23rd September; 2025

AUDIT QUERRY

PAYMENTS FOR SERVICE NOT RENDERED

The sum of one hundred and fifty one million four hundred and seventy five thousand eight hundred and seventy five naira only (₦151,475,875.00) were paid to the attached payees for various types of service rendered to the Local Government. Refer to attached schedule.

Our Audit examination and physical verification was conducted on the payment vouchers and observed that these services are yet to be rendered.

In view of the above therefore, the payees should either render the service or refund the whole amount involved and this office be informed accordingly.

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

ALI ADAMU
Area Auditor
Jahun Local Government

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

15

N 6,525,000

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Audit Form 1

Station: Jahun

Pv. No.: CC *Date:* JAN-JUNE,25

Head CC *Sub Head:* CC

Amount N: ₦6,525,000:00

Payee: Sundries

Nature of Payment: Various

Date: 23rd September; 2025

Local Querry No. ALG/JHN/ZO/JHLG/LQ_4/25/4

The, Hon. Chairman

Jahun *Local Government*

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

DCA
Pls deal
4 AG 14/10/25

AUDIT QUERRY

PAYMENTS FOR PURCHASES/SUPPLIED NOT TAKEN ON CHARGE

The sum of six million five hundred and twenty five thousand naira only (₦6,525,000.00) were paid for the purchases of some items. Refer to schedule attached for details.

Our examination/verification of the items said to have been purchased were not taken to their respective stores as no evidence of purchases attached to the payment vouchers i.e. S.R.V ledger pages. However, further investigation have revealed these items have no where to be found suggesting that the items were not purchased at all. This contradicts model financial memoranda (14:8) provision.

The concerned officers should be ask to explain or else the total paid sum be recovered and this office be informed for re-verification.

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

ALI ADAMU
Area Auditor
Jahun Local Government

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

13

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Jahun

Local Querry No. ALG/JHN/ZO/JHLG/LQ$_3$/25/3

Pv. No.: CC Date: JAN-JUNE,25

The, Hon. Chairman

Head CC Sub Head: CC

Jahun Local Government

Amount N: ₦9,735,854:00

Payee: Sundries

Nature of Payment: Various

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

DCA
Pls deal
AGA 14/10/25

Date: 23rd September; 2025

AUDIT QUERRY

UN APPROVED PAYMENT VOUCHERS

The sum of nine million seven hundred and thirty five thousand eight hundred and fifty four naira only (₦9,735,854:00) were expended for various services rendered to the local government. See the attached schedule for details.

Audit examination have revealed that the above expenditures were not approved by the Chief Accounting Officer of the Local Government (Chairman). This is contrary to the provision of the financial memoranda (FM) chapter 1:10.

In view of the above therefore, the concerned officers should be ask to fully explain otherwise the total sum involved be refunded and this office be inform for re-examination.

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

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

ALI ADAMU
Area Auditor
Jahun Local Government

Bal = ₦51,780,680

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Jahun

Local Query No. ALG/JHN/ZO/JHLG/LQ_2/25/2

Pv. No.: CC *Date:* JAN-JUNE,25

The, Hon. Chairman

Head CC *Sub Head:* CC

Jahun *Local Government*

Amount N: ₦133,125,780:00

Payee: Sundries

Nature of Payment: Various

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

DCA
Pls deal
AG 14/10/25

Date: 23rd September; 2025

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The sum of One Hundred and Thirty Three Million One Hundred and Twenty Five Thousand Seven Hundred and Eighty Naira only **(₦133,125,780.00)** were expended for various expenditures without the attachment of relevant documents to support the payments. Refer to the schedule attached details.

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

In view of the above the concerned officers should be ask to produce and present valid payment vouchers for Audit re-examination and action.

This is copied to Auditor General Local Government Audit and the Zonal Director Jahun Zone for their information and further Action.

ALI ADAMU
Area Auditor
Jahun Local Government

Treated as endorsed and filed as appropriately please.
DCA
22/10/25

Bal: ₦3,000,000=5-

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Jahun

Local Querry No. ~~ALG/JHN/ZO/~~JHLG/LQ1/25/1

Pv. No.: CC Date: JAN-JUNE,25

The, Hon. Chairman

Head CC Sub Head: CC

Jahun Local Government

Amount N: ₦41,600,435:00

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

DCA
Pls deal
[illegible]
AG 14/10/25

Payee: Sundries

Nature of Payment; Various

23rd September; 2025

Date;

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS JANUARY – JUNE, 2025

The sum of fourty one million six hundred thousand four hundred and thirty five naira only (₦41,600,435.00) were paid for various services rendered to the local government without preparing vouchers. Refer to the schedule attached for details.

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

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 for further examination.

This is copied to the Auditor General Local Government Audit and the zonal Director Audit Jahun Zone for their information and necessary action.

Noted and filed as appropriately, Please.
[illegible]
DCA
22/10/25

ALI ADAMU
Area Auditor
Jahun Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

HQ10

Local Querry No. ALG/JHN/ZO/JHN/LG.12/25

The, HON. CHAIRMAN

JAHUN Local Government

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

DCA
Pls deal
NAG 10/3/26

Audit Form 1

Station: JAHUN

Pv. No.: C C Date: DECEMBER, 25

Head C C Sub Head: C C

Amount N: 40,580,000.00

Payee: SUNDRY PERSONS

Nature of Payment: UN-PRESENTED PAYMENT VOUCHERS

Date:

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHER

Payment vouchers to the sum of Forty Million, Five Hundred and Eighty Thousand Naira (40,580,000) only, were paid for various services to the local government as per attached details.

During an Audit Examination, we observed that payment vouchers with the sum quoted above were not raised. This is contrary to the provision of financial memorandum chapter 14:3 refer.

In view of the above therefore, the payee should be asked to raised the prepared payment vouchers to support the payment or else the total amount be refunded and this office be informed accordingly or else to be surcharge against their action.

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

Muhammed Kallah
Area Auditor
Jahun Local Government

Noted as appropriately pls when fited as directed.
DCA
25/02

INSPECTION REPORT AND RESPONSE TO QUERIES

1.

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

Our Ref: AUD/ZH/ZO/V.1/1/2025 Your Ref: Date: 3/10/2025

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

DCA
Pls deal as usual
AG 14/10/25

The Auditor General
Local Government Audit
Dutse Jigawa State

FORWARDING OF AUDIT QUARIES

This is to written and forward audit quarries in respect of jahun zone as per details below

JAHUN LOCAL GOVERNMENT

1 ALG/JHN/ZO/JHNLG/LQ/25/1= UNPRESENTED PAYMENT VOUCHERS	41,600,435.00
2 ALG/JHN/ZO/JHNLG/LQ/25/2 =IRREGULAR PAYMENT VOUCHER	133,125,780.00
3 ALG/JHN/ZO/JHNLG/LQ/25/3 =UN APPROVAL PAYMENT VOUCHER	9,735,854.00
4 ALG/JHN/ZO/JHNLG/LQ/25/4 = PURCHASE/SUPPLIED NOT TAKEN TO CHARGE	6,525,000.00
5 ALG/JHN/ZO/JHNLG/LQ/25/5 =SERVICE NOT YET TO RENDERED	151,475,875.00
TOTAL	342,462,944

KIYAWA LOCAL GOVERNMENT

1=LG/AUD/JHZO/KYW/LQ/1/2025 = UNPRESENTED PAYMENT VOUCHERS	417,586,039.00
2= LG/AUD/JHZO/KYW/LQ/2/2025= IRREGULAR PAYMENT =VOUCHER	60,021,656.00
3= LG/AUD/JHZO/KYW/LQ/3/2025= UN APPROVAL PAYMENT= VOUCHER	63,129,402.00
4= LG/AUD/JHZO/KYW/LQ/4/2025=SERVICE NOT YET REDERED	55,789,250.00
5= LG/AUD/JHZO/KYW/LQ/5/2025=UN SUPPLIED ITEMS=	8,761,250.00
TOTAL	605,387,597

Treated as endorsed and filed as appropriately, pls
DCA 22/10/25

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

Our Ref: LG/AUD/JZO/INS/1/2025 Your Ref: ________ Date: 26/9/2025

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

DCA
Go through & deal
@ Rasheed AG 17/11/25

THE CHAIRMAN
JAHUN LOCAL GOVERNMENT
JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERION OF JANUARY TO JUNE 2025

The financial records of your local Government for the period of January to June 2025 has been examinate and the following observations were made and forward for your information and necessary action

1-INTERNAL CONTROL=The internal control system of the local Government is very effective in which all payment vouchers were passing thought internal audit unit of the local Government for pre-auditing before payment

B-1=CASH BOOK=The cash book is mandatory maintained thought some minor observations were made and submitted to concerned arrears for possible corrections meanwhile some payment vouchers amounting to forty-one million six hundred thousand four hundred and thirty-five naira only (41,600,435.00) were not presented for the audit exercise, as per audit query No ALG/AUD/ZO/JHLG/LQ/1/25 were issued for the effected.

2-UNDOCUMENTED PAYMENT VOUCHERS=Payment vouches amounting to one hundred and thirty-three million one hundred and twenty-five thousand seven hundred and eighty naira only (133,125,780.00) were paid without sporting document, this is as per audit query NO ALG/AUD/JHN/20/JHLG/LQ/2/25 Issued to the local Government.

3-SERVICES NOT YET RENDERED=During the exercise we observed that the sum of one hundred and fifty-one million four hundred and seventy-five thousand eight hundred and seventy-five naira only (151,475,875.00) were paid for various service to the local Government which are yet to be rendered. Refer to audit query No ALG/AUD/ZO/JHLG/LQ/5/25 Issued to the effect.

4-UNAPPROVAL PAYMENT VOUCHER=The payment vouchers amounting to nine million seven hundred and thirty-five thousand eight hundred and fifty-four naira only (9,735,854.00) were paid without approval by the concerned authority.

Noted and filed appropriately. Pls.
17/11

Refer to the audit query No ALG/AUD/JHN/ZO/JHLG/LQ/3/25 issued to the local Government

5 =STORE LEDGER= the items amounting to six million five hundred and twenty-five thousand naira only(6,525,000.00) were not taken to store Refer to query NO ALG/JHN/ZO/JHLG/LQ/4/25 issued for the effect.

6-DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNT =The department vote of expenditure account was posted during the period of the exercise

7-DAILY ABSTRACT OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract

RECOMMENDATION

1=All payment vouchers has to be fully documented before effecting payment

2=All payment vouchers has to be properly kept and presented whenever they are needed for audit purposes

3=All service must to be fully rendered to the local government.as required approved by standard.

4=All the amounting expended must be fully accounted to ensure prove transparency

5=All expenditure must be approved before effecting payment.

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

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

Our Ref: LG/AUD/JZO/INS/8/2025 Your Ref: ____________ Date: 26/2/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/4/26
RECEIVED

THE CHAIRMAN
JAHUN LOCAL GOVERNMENT
JIGAWA STATE

DCA
Pls deal
AG 16/4/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

The financial report of your local Government for the period of January to June 2025 has been executed and the following observation were made and forwarded for your information and action

A.1=INTERNAL CONTROL-The internal control system of the local Government is very effective in which all payment vouchers were passing thought internal audit unit of the local Government.

B.1=CASH BOOK- The cash book is moderately maintained thought some minor observations were made and submitted to concerned arrears for possible correction meanwhile some payment vouchers amounting toninety three million three hundred and thirty nine thousand one hundred and fifty three naira only(93,339,153.00) were not presented for the audit exercises, as per audit query no. ALG/AUD/JHUZO/JHN/LQ/1/2025 were issued for the effective

2.UNDOCUMENTED PAYMENT VOUCHERS=The payment vouches amounting to one hundred and twenty-six million eight hundred and four-thousand-one-hundred-and eighty-seven-naira eighty-three kobo (126,804,187.83) were paid without sporting document. This is as per audit query no ALG/AUD/JHUZO/JHU/LQ/7/2025 Issued to the local Government.

3= SERVICES NOT YET RENDERED= During the exercise we observed that the sum of two hundred and fifty million eight hundred and four thousand one hundred and eighty-seven naira only (251,642,800.00) were paid for various service to the local Government which are yet to be rendered. Refer to audit query No ALG/AUD/ZO/JHLG/LQ/5/25 issue to the effected.

4=UNAPPROVAL PAYMENT VOUCHER= The payment vouchers amounting to nine million seven hundred and thirty-five thousand eight hundred and fifty-four

Noted and deal
as appropriately pls
DCA
16/04

naira only (9,735,854.00) were paid without approval by the concern authority. Refer to the audit query No ALG/AUD/JHN/ZO/JHLG/LQ/3/25 Issue to the Local Government

5-STORE LEDGER= All presented store received vouchers was posted during the exercise.

6-DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNT=The departmental vote of expenditure account was posted during the period of exercise.

7-DAILY ABSTRACT OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract.

RECOMMENDATION

1-All payment vouchers have to be fully documented before effecting payment

2-All payment vouches has to be properly kept and presented whenever they are needed

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

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

Our Ref: LG/AUD/JZO/INS/13/2026 Your Ref: Date: 26/2/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/4/26
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DCA
Pls deal
AG 16/4/26

THE CHAIRMAN
JAHUN LOCAL GOVERNMENT
JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERIOD OF DECEMBER 2025

The financial report of your local Government for the period of January to June 2025 has been executed and the following observation were made and forwarded for your information and action

A.1=INTERNAL CONTROL-The internal control system of the local Government is very effective in which all payment vouchers were passing thought internal audit unit of the local Government.

B.1=CASH BOOK- The cash book is moderately maintained thought some minor observations were made and submitted to concerned arrears for possible correction meanwhile some payment vouchers amounting to forty million five hundred and eighty thousand naira only (40,580,000) was not presented for the audit exercises, as per audit query no. ALG/AUD/JHU20/KYW/LQ/12/2025were issued for the effective

2.UNDOCUMENTED PAYMENT VOUCHERS=The payment vouches amounting to eighty-nine million two hundred and seventy-one thousand twenty-four naira fifty-three kobo only (89,271,024.53) were paid without sporting document. This is as per audit query no ALG/AUD/JHU20/JHU/LQ/11/2025 Issued to the local Government.

3-STORE LEDGER= All presented store received vouchers was posted during the exercise.

4-DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNT=The departmental vote of expenditure account was posted during the period of exercise.

5-DAILY ABSTRACT OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract.

RECOMMENDATION

Filed as appropriately please and deal as endorsed.
DCA
16/04

RECOMMENDATION

1-All payment vouchers have to be fully documented before effecting payment

2-All payment vouches has to be properly kept and presented whenever they pare needed

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

JLG/TRS/AUD/5/V.II/T.1/37
Incase of replay please quote
Reference No...

08/04/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 13/4/26
RECEIVED

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

DCA
Pls deal
AG 13/4/26

ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/~~12~~ 10/2025 (UNPRESENTED PAYMENT VOUCHERS)

Reference to a letter Quoted above, the sum of Forty Million Five Hundred and Eighty Thousand Naira (N40,580,000) only spent and marked as un-presented payment vouchers.

The said amount is now presented and ready for your office verification please.

Best regard

Jamilu Muhammad Danmalam
Hon. Chairman

OK, when appropriately filed would be treated as directed pls.
13/04.

JAHUN LOCAL GOVERNMENT COUNCIL

JLG/TRE/AUD/5/V.II/T.I/36

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No. JLG/TRE/AUD/5/V.II/T.I/36

08/04/2026

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

DCA
Pls deal
AG 13/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 13/4/26
RECEIVED

ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/LQ/11/2025

(UNDOCUMENTED PAYMENT VOUCHERS)

Reference to a letter quoted above, the sum of Eighty Nine Million, Two Hundred and Seventy One Thousand, Twenty Four Naira, Fifty Three Kobo (N89,271,024.53) only was spent and marked as undocumented payment vouchers.

In view of the above, all the vouchers are hereby documented and ready for your kind office verification.

As such, your kind guidance and normal advice is highly appreciated please.

Best regards.

Jamilu Muhammad Danmalam
Hon. Chairman

Ok, as usual would be deal as appropriately pls.
DCA
14/04

JAHUN LOCAL GOVERNMENT COUNCIL

JLG/TRE/AUD/5/V.II/T.I/35

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No. JLG/TRE/AUD/5/V.II/T.I/35

08/04/2026

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

DCA
Pls deal

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 13/4/26
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AG 14/4/26

ANSWER TO A QUERY NO. ALG/JHN/20/JHN/LQ/10/2025

(UNPRESENTED PAYMENT VOUCHER)

Reference to a letter Quoted above, the sum of Ninety Three Million, Three Hundred and Thirty Nine Thousand, One Hundred and Fifty Three Naira (N93,339,153.00) only spent and marked as un-presented payments.

In view of the above, the said payment vouchers and now presented for your next line of action and necessary advice please.

Best regards.

Jamilu Muhammad Danmalam
Hon. Chairman

Noted as endorsed. And would be deal as usual when appropriately filed.
Bamndris
DCA
14/04

JAHUN LOCAL GOVERNMENT COUNCIL

JLG/TRE/AUD/5/V.II/T.I/34

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No. JLG/TRE/AUD/5/V.II/T.I/34

08/04/2026

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

DCA
Pls deal
Auditor
13/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 13/4/26
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ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/LQ/9/2025

7

(SERVICE NOT YET RENDERED)

The sum of Two Hundred and Fifty One Million, Six Hundred and Forty Two Thousand, Eight Hundred Naira (N251,642,800) only marked as service not yet rendered.

In view of the above, service is now rendered and ready for your official's verifications and kind advice please.

Best regard

Jamilu Muhammad Danmalam
Hon. Chairman

When appropriately filed, would be treated as usual.

DCA
13/04

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

JLG/TRE/AUD/5/V.II/T.I/32

Incase of replay please quote
Reference No. JLG/TRE/AUD/5/V.II/T.I/32

08/04/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE
Sign: Date: 13/4/26
RECEIVED

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

DCA
Pls deal
2ii
AG 13/4/26

ANSWER TO A QUERRY NO LQ/7/2025 (UNDOCUMENTED PAYMENT VOUCHERS)

Reference to a letter No. ALG/JHN/201/JHN/LQ/7/2025 dated July – November, 2025, that the sum of One Hundred and Twenty Six Million, Eight Hundred and Four Thousand, One Hundred and Eighty Seven naira, Eighty Three Kobo (N126,804,187.83) was not documented.

In view of the above, the said vouchers and hereby documented and ready for your office verification.

In the light of the above, your usual guidance and advice is highly appreciated please.

Best regards.

Jamilu Muhammad Danmalam
Hon. Chairman

Would be treated as usual pls, when appropriately filed.

DCA
13/04

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No LG/TRE/AUD/5/VOL.II/T.I/37

30/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
RECEIVED

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

DCA
Pls deal
AG · 30/3/26

ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/12/2025 (UNPRESENTED PAYMENT VOUCHERS)

Reference to a letter Quoted above, the sum of Forty Million Five Hundred and Eighty Thousand Naira (N40,580,000) only spent and marked as un-presented payment vouchers.

The said amount is now presented and ready for your office verification please.

Best regard

Shehu Abba
Treasurer

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No. LG/TRE/AUD/5/VOL.II/T.I/36

30/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
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DCA
Pls deal
AG 30/3/26

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

ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/LQ/11/2025

(UNDOCUMENTED PAYMENT VOUCHERS)

Reference to a letter quoted above, the sum of Eighty Nine Million, Two Hundred and Seventy One Thousand, Twenty Four Naira, Fifty Three Kobo (N89,271,024.53) only was spent and marked as undocumented payment vouchers.

In view of the above, all the vouchers are hereby documented and ready for your kind office verification.

As such, your kind guidance and normal advice is highly appreciated please.

Best regards.

Shehu Abba
Treasurer

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No JLG/TRE/AUD/5/VOL:II/T:I/35

30/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
RECEIVED

DCA
Pls deal
AG 30/3/26

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

ANSWER TO A QUERY NO. ALG/JHN/20/JHN/LQ/10/2025

(UNPRESENTED PAYMENT VOUCHER)

Reference to a letter Quoted above, the sum of Ninety Three Million, Three Hundred and Thirty Nine Thousand, One Hundred and Fifty Three Naira (N93,339,153.00) only spent and marked as un-presented payments.

In view of the above, the said payment vouchers and now presented for your next line of action and necessary advice please.

Best regards.

Shehu Abba
Treasurer

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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JIGAWA STATE
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The Auditor General,
Local Government Audit,
Dutse - Jigawa State.

DCA
Pls deal
AG 30/3/26

ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/LQ/9/2025

(SERVICE NOT YET RENDERED)

The sum of Two Hundred and Fifty One Million, Six Hundred and Forty Two Thousand, Eight Hundred Naira (N251,642,800) only marked as service not yet rendered.

In view of the above, service is now rendered and ready for your official's verifications and kind advice please.

Best regard

Shehu Abba
Treasurer

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No. JLG/TRE/AUD/5/VOL.II/T.I/33

30/03/2026

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LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
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P/s deal
AG 30/3/26

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

ANSWER TO A QUERYY NO. LQ/8/2025 (PROJECT NO FULLY IMPLEMENTED)

Reference to a letter No. ALG/JHN/20/JHN/LQ/8/2025, the sum of Twelve Million, Eight Hundred and Forty Nine Thousand, Forty Two Naira, Twenty Kobo (N12,849,042.20) spent as project not fully implemented.

The said projects and fully implemented and ready for your kind office verification and all necessary guidance and kind advice please.

Best regards

Shehu Abba
Treasurer

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of replay please quote
Reference No. JLG/TRE/AUD/5/VOL.II/T.1/32

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JIGAWA STATE
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Pls deal
AG 30/3/26

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

ANSWER TO A QUERRY NO LQ/7/2025 (UNDOCUMENTED PAYMENT VOUCHERS)

Reference to a letter No. ALG/JHN/201/JHN/LQ/7/2025 dated July – November, 2025, that the sum of One Hundred and Twenty Six Million, Eight Hundred and Four Thousand, One Hundred and Eighty Seven naira, Eighty Three Kobo (N126,804,187.83) was not documented.

In view of the above, the said vouchers and hereby documented and ready for your office verification.

In the light of the above, your usual guidance and advice is highly appreciated please.

Best regards.

Shehu Abba
Treasurer

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. JLG/TRE/AUD/5/VOL.III/T.I/31

15/05/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/5/26
RECEIVED

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

DCA
Pls deal AG 18/5/26

ANSWER TO A QUERRY NO. ALG/JHN/20/JHN/LQ/5/2025 (PAYMENT FOR SERVICE NOT YET RENDERED)

Reference to a letter quoted above, the sum of One Hundred and Fifty One Million, Four Hundred and Seventy Five Thousand, Eight Hundred and Seventy Five Naira (N151,475,875.00) only was spent and marked as payments for service nit yet rendered.

In view of the above, the services are now rendered and ready for your kind office verification.

As such, your kind guidance and normal advice is highly appreciated please.

Best regards.

Alh. Jamilu Mohd D/Malam
Hon. Chairman

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. JLG/TRE/AUD/5/VOL.III/T.I/30

15/05/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/5/26
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The Auditor General,
Local Government Audit,
Dutse - Jigawa State.

DCA
P/s deal
AG 18/5/26

ANSWER TO A QUERY NO. ALG/JHN/20/JHN/LQ/4/2025

(PAYMENTS FOR THE PURCHASE/SUPPLIED NOT TAKEN ON CHARGE)

Reference to a letter Quoted above, the sum of Six Million Five Hundred and Twenty Five Thousand Naira (N6,525,000.00) only spent and marked as payments for purchase/supplied not taken on charge.

In view of the above, the said payment vouchers and now taken on charge and ready for your next line of action and necessary advice please.

Best regards.

Alh. Jamilu Mohd D/Malam
Hon. Chairman

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. JLG/TRE/AUD/5/VOL.III/T.I/28

15/05/2026

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

DCA
Pls deal
AG 18/5/26

ANSWER TO A QUERYY NO. LQ/2/2025 (IRREGULAR PAYMENT VOUCHERS)

Reference to a letter No. ALG/JHN/20/JHN/LQ/2/2025, the sum of One Hundred and Thirty Three Million, One Hundred and Twenty Five Thousand, seven Hundred and Eighty Naira (N133,125,800.00) only found irregular.

The said vouchers are now regular and ready for your kind office verification and all necessary guidance and kind advice please.

Best regards

Alh. Jamilu Mohd D/Malam
Hon. Chairman

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. JLG/TRE/AUD/5/VOL.III/T.I/27

15/05/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/5/26
RECEIVED

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

DCA
Pls deal
AG 18/5/20

ANSWER TO A QUERRY NO LQ/1/2025 (UNPRESENRED PAYMENT VOUCHERS) JANUARY – JUNE, 2025

Reference to a letter No. ALG/JHN/201/JHN/LQ/1/2025 dated January - June, 2025, that the sum Forty One Million Six Hundred Thousand, Four Hundred and Thirty Five Naira (₦41,600,435.00) was not presented.

In view of the above, the said vouchers and hereby presented and ready for your office verification.

In the light of the above, your usual guidance and advice is highly appreciated please.

Best regard

₦1,274,962

Alh. Jamilu Mohd D/Malam
Hon. Chairman