KAFIN HAUSA
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

KAFIN HAUSA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

JIGAWA STATE

UNITY AND FAITH, PEACE AND PROGRESS

2025

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Contents

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF. No...

Local Govt Secterial

Our Ref: Kafin-Hausa .... Your Ref: KHSLG/ADM/VOL.1/125 .... Date: 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 Directorate,
Dutse,
Jigawa State.

DSA
Pls treat @ kaAW AG 30/3/26

FORWADING OF YEAR 2025 ANNUAL ACCOUNT PERFORMANCE IN RESPECT OF KAFIN HAUSA LOCAL GOVWERNMENT.

I am directed to write and forward herewith a copy of financial performance for the year,2025 in respect of Kafin Hausa Local Government.

Find attached, a duly complete financial performance for the year,2025 for your perusals and further necessary action, please.

Best regards.

Gambo Umar
Treasurer
For: - Hon.Chairman

HON. ABDULLAHI SAIDU NALAYI
EXECUTIVE CHAIRMAN
KAFIN HAUSA LOCAL GOVT.

JIGAWA STATE OF NIGERIA

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN
Address: Secretariat Complex, Kafin Hausa 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 Kafin Hausa 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.

30-03-26
GAMBO UMAR
TREASURER

30/3/26
ABULLAHI SA'IDU
EXECUTIVE CHAIRMAN

16 KHS

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote **Date:**___________

*Ref. No.:*___________

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:

1. **General information**

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

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

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

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

The Financial Statements presented include:

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

2.2 **The Accounting Policies**

A. Measurement Basis

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

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

C. Other Accounting Policies

1. **Basis of Accounting**

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

2. Accounting Period

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

3. **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

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

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

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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.

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.

KAFIN HAUSA 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)
2,529,885,106.74	Government Share of FAAC (Statutory Revenue)	**1.00**	4,585,058,315.09	4,771,868,836.00	0.00	4,771,868,836.00	186,810,520.91
2,708,549,239.31	Government Share of VAT	**2.00**	3,464,347,015.25	2,978,843,214.50	0.00	2,978,843,214.50	(485,503,800.75)
	Tax Revenue	**3.00**		200,000.00	0.00	200,000.00	0.00
33,778,568.65	Non Tax Revenue	**4.00**	85,724,869.88	58,370,000.00	0.00	58,370,000.00	(27,354,869.88)
104,722,381.60	Transfer from Other Government Entities	**5.00**	75,475,506.60	2,000,000.00	0.00	2,000,000.00	(73,475,506.60)
5,376,935,296.30	**Total Revenue (a)**		**8,210,605,706.82**	**7,811,282,050.50**	**0.00**	**7,811,282,050.50**	**(399,523,656.32)**
	EXPENDITURE						
1,590,426,194.31	Salaries & Wages	**6.00**	2,610,001,197.89	2,938,003,777.00	0.00	2,938,003,777.00	328,002,579.11
147,827,617.86	Social Benefit	**7.00**	286,304,187.94	210,000,000.00	0.00	210,000,000.00	(76,304,187.94)
1,647,250,437.18	Overhead Cost	**8.00**	2,506,062,399.49	1,698,963,300.00	499,679,420.00	1,199,283,880.00	(807,099,099.49)
	Other over Head Cost			0.00	0.00		0.00
1,106,030,563.95	Grants & Contributions	**9.00**	1,510,101,253.37	770,000,000.00	0.00	770,000,000.00	(740,101,253.37)
436,363,377.57	Transfer to other Govt . Agencies	**10.00**	232,713,721.22	349,080,000.00	0.00	349,080,000.00	116,366,278.78
153,853,035.39	Depreciation		221,643,530.33	0.00	0.00		(221,643,530.33)
5,081,751,226.26	**Total Expenditure (B)**		**7,366,826,290.24**	**5,966,047,077.00**	**499,679,420.00**	**5,466,367,657.00**	(1,400,779,213.24)
			0.00	0.00	0.00	0.00	0.00
295,184,070.04	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		843,779,416.58	0.00	0.00	0.00	(843,779,416.58)
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)**		843,779,416.58	0.00	0.00	0.00	(843,779,416.58)
295,184,070.04	**Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)**		**0.00**	0.00	0.00	**0.00**	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
295,184,070.04	**Net Surplus/ (Deficits) for the period G=(E-F)**		**843,779,416.58**	0.00	0.00	**0.00**	(843,779,416.58)

The accompanying notes form part of these statements

30-03-26

GAMBO UMAR
Treasurer
Kafin Hausa Local Government, Jigawa State

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

DESCRIPTION	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	295,096,379.56	0.00	72,044,405.05	0.00
Receivables	**15**	20,231,659.00	0.00	20,231,659.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	**315,328,038.56**	0.00	**92,276,064.05**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	4,707,321,262.07	0.00	4,086,593,820.00	0.00
Intangible Assets		0.00	0.00		0.00
Total Non Current Assets B		0.00	**4,707,321,262.07**	0.00	**4,086,593,820.00**
Total Assets C = A + B		**0.00**	**5,022,649,300.63**	**0.00**	**4,178,869,884.05**
LIABILITIES:-					
Current Liabilities		0.00	0.00	0.00	0.00
Deposits	**17**	30,799,798.00	0.00	30,799,798.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**30,799,798.00**	0.00	**30,799,798.00**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	25,974,036.00		25,974,036.00	
Total Non Current Liabilities E			**25,974,036.00**	0.00	**25,974,036.00**
Total Liabilities F = D + E		0.00	**56,773,834.00**	0.00	**56,773,834.00**
Net Assets: G = C - F		**0.00**	**4,965,875,466.63**	**0.00**	**4,122,096,050.05**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	**3,811,589,920.78**	0.00	3,811,589,920.78	0.00
Accumulated Surplus/(Deficits)	**20**	1,154,285,545.85	0.00	310,506,129.27	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**4,965,875,466.63**	**0.00**	**4,122,096,050.05**

The accompanying notes form part of these statements

30-03-26

GAMBO UMAR
Treasurer
Kafin Hausa Local Government, Jigawa State

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024

DESCRIPTIONS	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	4,585,058,315.09	0.00	2,529,885,106.74	0.00
Government Share of VAT	2	3,464,347,015.25	0.00	2,708,549,239.51	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	85,724,869.88	0.00	33,778,568.65	0.00
Transfer from Other Government Entities	5	75,475,506.60	0.00	104,721,381.60	0.00
Total Inflow from operating Activities (A)		**8,210,605,706.82**	**8,210,605,706.82**	0.00	**5,376,934,296.50**
Outflows					
Salaries & Wages	6	2,610,001,197.89	0.00	1,590,426,194.31	0.00
Social Benefits	7	286,304,187.94	0.00	147,827,617.86	0.00
Overhead Cost	8	2,506,062,399.49	0.00	1,079,502,019.90	0.00
Grants & Contributions	9	1,510,101,253.37	0.00	1,106,030,563.95	0.00
Other Over Head Cost			0.00	567,747,417.48	0.00
Transfer to other government Entities	10	232,713,721.22	0.00	436,363,377.57	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**7,145,182,759.91**	**7,145,182,759.91**	**0.00**	**4,927,897,191.07**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**1,065,422,946.91**	**1,065,422,946.91**	**0.00**	**449,037,105.43**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	**(842,370,972.40)**	0.00	(428,856,934.61)	
Net Cash Flow from Investing Activities		0.00	(842,370,972.40)	0.00	(428,856,934.61)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		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	223,051,974.51	0.00	20,180,170.82
Cash & Its Equivalent as at 1st January, 2024		0.00	72,044,405.05	0.00	51,864,234.23
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**295,096,379.56**	**0.00**	**72,044,405.05**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		843,779,416.58	0.00	0.00	295,184,070.04
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		221,643,530.33	0.00	0.00	153,853,035.39
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	1,065,422,946.91	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	
Net Cash Flow from Operating Activities		**0.00**	0.00	**0.00**	0.00
		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		(842,370,972.40)	0.00	(428,856,934.61)	0.00
Total Items Classified as Investing Activities			**(842,370,972.40)**		**(428,856,934.61)**
Net Cash Flow From All (Operating) Activities		**0.00**	223,051,974.51	**0.00**	20,180,170.82
Cash & it's Equivalent as at 1 January,2024		0.00	72,044,405.05	0.00	51,864,234.23
Cash & it's Equivalent as at 31 December,2025		**0.00**	**295,096,379.56**	**0.00**	**72,044,405.05**

The accompanying notes form part of these statements

30-03-26

GAMBO UMAR
Treasurer
Kafin Hausa Local Government, Jigawa State

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2025

NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	.	₦	₦	₦
Balance at 1st Jan.2025	3,811,589,920.78	0.00	310,506,129.27	4,122,096,050.05
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,811,589,920.78	0.00	310,506,129.27	0.00
	0.00	0.00	0.00	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	843,779,416.58	843,779,416.58
Balance at 31December 2025	3,811,589,920.78	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	**0.00**	**0.00**	**0.00**	**0.00**
Closing Balance as at 31st 12 2025	**3,811,589,920.78**	**0.00**	**1,154,285,545.85**	**4,965,875,466.63**

The accompanying notes form part of these statements

30-03-26

GAMBO UMAR
Treasurer
Kafin Hausa Local Government, Jigawa State

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	3,210,032,608.62	1,778,000,000.00	(1,432,032,608.62)	628,539,800.42
	SHARE OF EXCHANGE	248,606,037.36	600,000,000.00	351,393,962.64	1,467,965,311.62
	SHARE OF NON OIL REVENUE	29,362,275.12	200,000,000.00	170,637,724.88	73,405,687.79
	40% PHC CONTRIBUTION	120,465,478.52	1,250,000,000.00	1,129,534,521.48	3,486,170.33
	E-MONEY	181,683,574.51	900,000,000.00	718,316,425.49	87,315,195.83
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	41,394,977.95
	SOLID MINERALS	7,208,547.76	0.00	(7,208,547.76)	0.00
	ADD INFLOW	750,662,756.20	43,868,836.00	(706,793,920.20)	227,777,962.80
	TOTAL	**4,585,058,315.09**	**4,771,868,836.00**	186,810,520.91	**2,529,885,106.74**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	ADD. INFLOW	E-MONEY	SHARE OF SOLID	TOTAL	MONTH	STATUTORY ALLOCATION
JANUARY	93,465,357.91	104,836,029.57	0.00	0.00	13,724,182.16	0.00	0.00	279,206,631.48	491,232,201.12
FEBRUARY	191,519,146.68	54,666,683.81	0.00	0.00	9,017,512.64	0.00	0.00	314,384,151.60	569,587,494.73
MARCH	204,144,091.58	7,208,547.76	0.00	11,993,858.85	15,311,181.63	7,208,547.76	0.00	114,987,080.10	360,853,307.68
APRIL	235,480,630.40	7,469,952.23	0.00	12,045,325.08	10,920,709.90	0.00	0.00	0.00	265,916,617.61
MAY	240,398,109.98	21,436,114.59	0.00	12,008,458.72	16,998,600.50	0.00	0.00	21,037,446.51	311,878,730.30
JUNE	219,335,277.28	20,387,845.27	0.00	12,067,516.26	12,094,854.47	0.00	37,037,037.00	21,047,446.51	321,969,976.79
JULY	264,447,289.68	10,672,074.77	29,362,275.12	12,071,822.57	12,751,803.63	0.00	0.00	0.00	329,305,265.77
AUGUST	342,116,787.14	10,893,442.00	0.00	12,051,462.93	16,417,742.26	0.00	0.00	0.00	381,479,434.33
SEPTEMBER	359,738,943.04	11,035,347.36	0.00	12,083,037.06	14,070,237.93	0.00	0.00	0.00	396,927,565.39
OCTOBER	324,206,802.27	0.00	0.00	12,077,734.73	22,364,735.84	0.00	0.00	0.00	358,649,272.84
NOVEMBER	362,669,695.18	0.00	0.00	12,015,434.43	20,785,514.75	0.00	0.00	0.00	395,470,644.36
DECEMBER	372,510,477.48	0.00	0.00	12,050,827.89	17,226,498.80	0.00	0.00	0.00	401,787,804.17
TOTAL	**3,210,032,608.62**	**248,606,037.36**	**29,362,275.12**	**120,465,478.52**	**181,683,574.51**	**7,208,547.76**	**37,037,037.00**	**750,662,756.20**	**4,585,058,315.09**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**3,464,347,015.25**	**2,978,843,214.50**	**(485,503,800.75)**	0.00

2a	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
S/NO	**MONTH**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
1	JANUARY	269,225,309.69	0.00	269,225,309.69	199,155,242.89	0.00	199,155,242.89
2	FEBRUARY	320,440,339.33	0.00	320,440,339.33	173,063,570.37	0.00	173,063,570.37
3	MARCH	273,277,498.17	0.00	273,277,498.17	186,930,358.02	0.00	186,930,358.02
4	APRIL	267,446,545.61	0.00	267,446,545.61	226,733,634.26	0.00	226,733,634.26
5	MAY	265,174,293.60	0.00	265,174,293.60	207,903,242.77	0.00	207,903,242.77
6	JUNE	305,886,648.27	0.00	305,886,648.27	206,810,733.49	0.00	206,810,733.49
7	JULY	287,965,883.77	0.00	287,965,883.77	228,123,386.43	0.00	228,123,386.43
8	AUGUST	287,600,163.70	0.00	287,600,163.70	257,939,226.75	0.00	257,939,226.75
9	SEPTEMBER	305,582,502.13	0.00	305,582,502.13	234,225,186.83	0.00	234,225,186.83
10	OCTOBER	368,147,550.76	0.00	368,147,550.76	240,835,198.35	0.00	240,835,198.35
11	NOVEMBER	297,934,255.27	0.00	297,934,255.27	282,831,861.82	0.00	282,831,861.82
12	DECEMBER	215,666,024.95	0.00	215,666,024.95	263,997,777.33	0.00	263,997,777.33
	TOTAL	**3,464,347,015.25**	**0.00**	**3,464,347,015.25**	**2,708,549,419.31**	**0.00**	**2,708,549,419.31**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	**0.00**	200,000.00	200,000.00	**0.00**
	TOTAL	**0.00**	200,000.00	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	5,407,515.00	5,170,000.00	(237,515.00)	5,991,000.00
	FEES	57,471,565.09	27,880,000.00	(29,591,565.09)	13,338,698.65
	FINES	0.00	0.00	0.00	0.00
	SALES	4,303,570.00	450,000.00	(3,853,570.00)	1,903,300.00
	EARNINGS	11,430,488.41	16,700,000.00	5,269,511.59	4,785,625.00
	RENT ON LAND & OTHERS GEN.	6,247,500.00	6,500,000.00	252,500.00	1,329,945.00
	REPAYMENT	864,231.38	1,500,000.00	635,768.62	6,430,000.00
	INTEREST EARNED	0.00	170,000.00	170,000.00	0.00
	TOTAL	**85,724,869.88**	**58,370,000.00**	(27,354,869.88)	**33,778,568.65**
4a					
	NON TAX REVENUE				
		ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license/Radio & TV	20,000.00	120,000.00	100,000.00	0.00
	Dried Fish & Meat licenses/Cattle	0.00	300,000.00	300,000.00	0.00
	Fishing permits	200,000.00	0.00	(200,000.00)	0.00
	Hawkers permits/Cinema/Kiosk	395,000.00	400,000.00	5,000.00	0.00
	produce buying licenses/Corn Grinding	150,315.00	100,000.00	(50,315.00)	0.00
	Tractor Hiring services	3,135,000.00	3,000,000.00	(135,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	0.00	50,000.00	50,000.00	0.00
	Communication Equipment Inst. Permits	150,000.00	500,000.00	350,000.00	0.00
	Public Conveniences Licenses fees	0.00	30,000.00	30,000.00	0.00
	Minor Industry Licenses Fees	0.00	20,000.00	20,000.00	0.00
	Building Material / Block Making Licenses	0.00	0.00	0.00	0.00
	Sand dredging license	0.00	0.00	0.00	0.00
	Rice mills /cassava grinding license	0.00	0.00	0.00	0.00
	Radio / Television Station Licenses	0.00	20,000.00	20,000.00	0.00
	Dane Gun Licenses	10,000.00	20,000.00	10,000.00	0.00
	Cattle Dealer Licenses	1,270,700.00	150,000.00	(1,120,700.00)	0.00
	Cinematograph / Photo Studio Operations Licenses	5,000.00	200,000.00	195,000.00	0.00
	Trade / Kiosk Permit Licenses	33,000.00	30,000.00	(3,000.00)	0.00
	Welding Machine License	0.00	20,000.00	20,000.00	0.00
	Auto Spare Parts	0.00	20,000.00	20,000.00	0.00
	Building Materials / Block Making Licence Fees	0.00	100,000.00	100,000.00	0.00
	Sewing / Tailoring Services	0.00	20,000.00	20,000.00	0.00
	Barbing Salon / Boutique Services Fees	0.00	20,000.00	20,000.00	0.00
	Petroleum license permit	38,500.00	50,000.00	11,500.00	0.00
	TOTAL	**5,407,515.00**	**5,170,000.00**	(237,515.00)	0.00

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Tender Fees/Contract Reg. Fees	36,370,830.03	20,000,000.00	(16,370,830.03)	0.00
	Birth / Death Registration		100,000.00	100,000.00	0.00
	Business / Petty Trade Operating Fees	337,190.00	20,000.00	(317,190.00)	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees/Survey market building	285,250.00	100,000.00	(185,250.00)	0.00
	Business centre & shop/motor vehicle	604,400.00	20,000.00	(584,400.00)	0.00
	Contractor Registration Fees	18,989,645.06	5,000,000.00	(13,989,645.06)	0.00
	Survey / Planning / Building Fees	0.00	100,000.00	100,000.00	0.00
	Land Use / Sand Dredging Fees	75,000.00	500,000.00	425,000.00	0.00
	Timber & Forest Fees (Felling of Trees)	30,000.00	20,000.00	(10,000.00)	0.00
	Customary Right Of Occupancy Fees	1,000.00	100,000.00	99,000.00	0.00
	Building Plan Approval Fees	90,000.00	100,000.00	10,000.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	50,000.00	50,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulganizer, etc)	0.00	50,000.00	50,000.00	0.00
	Auto Mechanic /Car Wash Registration Fees	0.00	20,000.00	20,000.00	0.00
	Slaughter Stock Fees	295,250.00	100,000.00	(195,250.00)	0.00
	Trade testing fees			0.00	0.00
	indigenization registration fees	374,000.00	1,500,000.00	1,126,000.00	0.00
	private school registration	0.00	100,000.00	100,000.00	0.00
		17,000.00	0.00	(17,000.00)	0.00
		2,000.00	0.00	(2,000.00)	0.00
	TOTAL	**57,471,565.09**	**27,880,000.00**	(29,591,565.09)	0.00
	FINES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fines	0.00	0.00	0.00	0.00
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	339,700.00	150,000.00	(189,700.00)	0.00
	Sales of condemned stores and vehicles	365,000.00	0.00	(365,000.00)	0.00
	Proceeds from Sales of Farm Produce	3,598,870.00	300,000.00	(3,298,870.00)	0.00
	TOTAL	**4,303,570.00**	**450,000.00**	(3,853,570.00)	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	3,855,195.00	2,000,000.00	(1,855,195.00)	0.00
	Earning from Motor Park	2,013,935.00	500,000.00	(1,513,935.00)	0.00
	Earning from Comm., Activities, shop & shopping centre	273,173.41	100,000.00	(173,173.41)	0.00
	Abattoir / Slaughter House/cattle meat	157,895.00	100,000.00	(57,895.00)	0.00
	Hire of Sump Lorry and Other Environmental Sanitation Services	8,000.00	100,000.00	92,000.00	0.00
	Earning from hire of plants & equipments	17,300.00	7,000,000.00	6,982,700.00	0.00
	Earning from Agricultural produce	508,555.00	2,900,000.00	2,391,445.00	0.00
	Farm plots and land charges	50,000.00	3,000,000.00	2,950,000.00	0.00
	Earning from cattle market	4,546,435.00	1,000,000.00	(3,546,435.00)	0.00
	TOTAL	**11,430,488.41**	**16,700,000.00**	5,269,511.59	0.00

	REPAYMENTS - GENERAL	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Refund of Overpayment	0.00	500,000.00	500,000.00	0.00
	Unclaimed Deposits	**864,231.38**	1,000,000.00	135,768.62	0.00
	TOTAL	**864,231.38**	**1,500,000.00**	635,768.62	0.00
	Rent on government land	5,810,000.00	500,000.00	(5,310,000.00)	0.00
	Rent on government quarters	0.00	2,000,000.00	2,000,000.00	0.00
	Rent on government properties	0.00	1,000,000.00	1,000,000.00	0.00
	Rent on Government building	437,500.00	3,000,000.00	2,562,500.00	0.00
	TOTAL	**6,247,500.00**	**6,500,000.00**	252,500.00	0.00
	INVESTMENT INCOME			0.00	0.00
	Interest income	**0.00**	**170,000.00**	170,000.00	0.00
	Motor Vehicle Bicycle Advances (Interest)	0.00	0.00	0.00	0.00
	Bicycle Advances (Interest)	0.00	0.00	0.00	0.00
	Refurbishing Loan	0.00	0.00	0.00	0.00
	TOTAL	**85,724,869.88**	**58,370,000.00**	**(27,354,869.88)**	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	73,500,000.00	2,000,000.00	(71,500,000.00)	102,746,875.00
	State Government I.G.R.	1,975,506.60	0.00	(1,975,506.60)	1,975,506.60
	Total Transfer From Other Gov t. Entities	**75,475,506.60**	**2,000,000.00**	(73,475,506.60)	**104,722,381.60**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	0.00	0.00	0.00
2	FEBRUARY	0.00	0.00	0.00	20,846,875.00
3	MARCH	0.00	0.00	0.00	10,000,000.00
4	APRIL	500,000.00	0.00	(500,000.00)	500,000.00
5	MAY	3,000,000.00	0.00	(3,000,000.00)	11,400,000.00
6	JUNE	60,000,000.00	0.00	(60,000,000.00)	11,200,000.00
7	JULY	5,000,000.00	0.00	(5,000,000.00)	11,800,000.00
8	AUGUST	0.00	0.00	0.00	0.00
9	SEPTEMBER	0.00	0.00	0.00	20,500,000.00
10	OCTOBER	0.00	0.00	0.00	10,000,000.00
11	NOVEMBER	0.00	0.00	0.00	6,500,000.00
12	DECEMBER	5,000,000.00	0.00	(5,000,000.00)	0.00
	TOTAL	**73,500,000.00**	0.00	(73,500,000.00)	**102,746,875.00**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	22,277,476.30	44,750,589.00	22,473,112.70	38,645,827.00
	Legislative Council	19,582,344.29	46,342,214.00	26,759,869.71	11,582,285.44
	Administrative and General services	75,144,642.99	67,592,596.00	(7,552,046.99)	41,288,665.60
	SUB-TOTAL	**117,004,463.58**	**158,685,399.00**	41,680,935.42	**91,516,778.04**
	ECONOMIC SECTOR				
	Agriculture Section	24,621,854.23	45,057,197.00	20,435,342.77	13,797,432.90
	Forestry Section	18,671,221.93	31,652,150.00	12,980,928.07	10,436,129.34
	Livestock Section (Veterinary)	57,457,558.66	27,158,118.00	(30,299,440.66)	33,558,556.69
	Treasury Account Section	42,206,439.50	182,703,068.00	140,496,628.50	28,030,075.85
	Internal Audit	2,854,953.64	7,999,852.00	5,144,898.36	1,355,666.34
	Planning, Research & Statistics Department	74,841,336.59	31,200,545.00	(43,640,791.59)	
	Monitoring & Evaluation	0.00	0.00	0.00	42,491,021.20
	Statistics	0.00	0.00	0.00	
	Treasury Revenue Section	17,450,640.50	28,675,019.00	11,224,378.50	11,309,771.66
	Road & Communication Section	6,160,930.58	3,609,519.00	(2,551,411.58)	2,567,887.94
	Mechanical Section	16,188,642.91	6,791,644.00	(9,396,998.91)	4,836,567.09
	Electrical Section	3,812,357.36	8,272,516.00	4,460,158.64	3,923,471.12
	Land & Survey Section	6,568,534.38	7,138,466.00	569,931.62	4,470,932.85
	Building Section	16,637,177.96	15,411,749.00	(1,225,428.96)	6,906,818.50
	SUB-TOTAL	**287,471,648.24**	**395,669,843.00**	108,198,194.76	**163,684,331.48**
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	270,653,422.00	362,524,625.00	91,871,203.00	221,353,842.51
	Education (Teaching Staff)	1,424,159,594.00	1,552,213,920.00	128,054,326.00	874,450,534.28
	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)	118,940,607.00	111,132,523.00	(7,808,084.00)	43,242,288.00
	Curative	316,158,846.71	203,252,000.00	(112,906,846.71)	149,129,635.82
	Rural Water Supply	8,559,666.17	20,535,042.00	11,975,375.83	8,782,900.82
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	45,156,345.00	45,057,197.00	(99,148.00)	22,951,451.90
	Information, Youth, Sport & Culture	2,376,023.00	1,421,384.00	(954,639.00)	1,273,079.12
	Social Welfare Section	15,946,675.19	55,203,330.00	39,256,654.81	6,609,736.70
	Trade Section and Cooperatives	3,573,907.00	32,308,514.00	28,734,607.00	7,431,615.64
	SUB-TOTAL	**2,205,525,086.07**	**2,383,648,535.00**	178,123,448.93	**1,335,225,084.79**
	GRAND TOTAL	**2,610,001,197.89**	**2,938,003,777.00**	328,002,579.11	**1,590,426,194.31**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	48,482,172.28	80,000,000.00	31,517,827.72	20,969,187.71
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	125,097,481.60	100,000,000.00	(25,097,481.60)	84,647,436.20
	CONTRIBUTION TO PENSION FOR PHC STAFF	23,835,645.18	30,000,000.00	6,164,354.82	10,952,973.47
	CPS (17% outstanding payment)	88,888,888.88	0.00	(88,888,888.88)	31,258,020.48
	TOTAL	**286,304,187.94**	**210,000,000.00**	(76,304,187.94)	**147,827,617.86**

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	175,412,631.75	97,000,000.00	(78,412,631.75)	26,265,000.00
	Legislative Council	60,432,450.00	40,000,000.00	(20,432,450.00)	31,690,000.00
	Administrative and General services	503,478,834.81	215,000,000.00	(288,478,834.81)	441,864,115.73
	SUB-TOTAL	**739,323,916.56**	**352,000,000.00**	(387,323,916.56)	**499,819,115.73**
	ECONOMIC SECTOR				
	Agriculture Section	41,523,529.00	15,400,000.00	(26,123,529.00)	21,399,091.00
	Forestry Section	5,790,000.00	10,500,000.00	4,710,000.00	5,141,000.00
	Livestock Section (Veterinary)	11,360,600.00	13,500,000.00	2,139,400.00	14,581,678.00
	Treasury Account Section	44,239,481.45	52,220,000.00	7,980,518.55	16,164,000.00
	Internal Audit	1,086,000.00	4,300,000.00	3,214,000.00	0.00
	Planning, Research & Statistics Department	57,332,112.00	29,000,000.00	(28,332,112.00)	41,134,023.15
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,210,000.00	12,300,000.00	7,090,000.00	2,077,000.00
	Road & Communication Section	25,462,000.00	15,500,000.00	(9,962,000.00)	1,790,125.00
	Mechanical Section	168,313,988.86	57,000,000.00	(111,313,988.86)	94,035,933.00
	Electrical Section	88,707,118.23	124,000,000.00	35,292,881.77	11,020,708.50
	Land & Survey Section	4,400,000.00	5,600,000.00	1,200,000.00	
	Building Section	48,272,002.00	24,200,000.00	(24,072,002.00)	80,887,168.00
	SUB-TOTAL	**501,696,831.54**	**363,520,000.00**	(138,176,831.54)	**288,230,726.65**
	SOCIAL SECTOR				
	Local Education Authority	0.00	35,000,000.00	35,000,000.00	0.00
	Education (Non-Teaching Staff)	53,757,300.00	0.00	(53,757,300.00)	59,179,067.60
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	Adult Education	5,983,000.00	7,157,880.00	1,174,880.00	0.00
	Other Education	6,384,000.00	20,000,000.00	13,616,000.00	0.00
	Preventive (Water, Sanitation and Hygiene)	57,921,387.00	46,500,000.00	(11,421,387.00)	47,877,596.48
	Curative	97,588,094.00	79,300,000.00	(18,288,094.00)	120,795,924.91
	Rural Water Supply	177,787,694.10	222,200,000.00	44,412,305.90	1,805,000.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	76,037,150.00	27,000,000.00	(49,037,150.00)	36,308,654.00
	Information, Youth, Sport & Culture	11,135,000.00	6,280,000.00	(4,855,000.00)	11,431,934.53
	Social Welfare Section	18,838,942.00	35,126,000.00	16,287,058.00	13,034,000.00
	Trade Section and Cooperatives	518,000.00	5,200,000.00	4,682,000.00	1,020,999.80
	SUB-TOTAL	**505,950,567.10**	**483,763,880.00**	(22,186,687.10)	**291,453,177.32**
	GRAND TOTAL	**1,746,971,315.20**	**1,199,283,880.00**	(547,687,435.20)	**567,747,417.48**
	OTHER OVER HEAD FROM CAPITAL RECEIPTS	**759,091,084.29**	**0.00**	(759,091,084.29)	**1,647,250,437.18**
	GRAND TOTAL	**2,506,062,399.49**	**1,199,283,880.00**	(1,306,778,519.49)	0.00

BREAKDOWN OTHER OVERHEAD FROM CAPITAL RECEIP					
	ADMINSTRATIION	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.2	youth empowerment to various trade	33,620,000.00		(33,620,000.00)	0.00
	contribution to community development project	12,236,667.00	15,000,000.00	2,763,333.00	0.00
	general renovation of quest house Dutse	10,000,000.00	10,000,000.00	0.00	0.00
	settlement of liabilities	2,380,000.00	10,000,000.00	7,620,000.00	0.00
	land compensation	8,360,000.00	14,641,308.00	6,281,308.00	0.00
	road side tree planting	5,650,000.00	5,000,000.00	(650,000.00)	0.00
	Renovation of LEA Secretariat	4,400,000.00	25,000,000.00	20,600,000.00	0.00
	training of political holders	14,740,027.50	50,000,000.00	35,259,972.50	0.00
	Renovation of LEA Secretariat	89,000.00	10,000,000.00	9,911,000.00	0.00
	Students care programme at Dawasa	56,930,000.00	0.00	(56,930,000.00)	0.00
	Renovation of Jumma' at mosque at D uwagrin	18,568,764.00	14,000,000.00	(4,568,764.00)	0.00
	SUB TOTAL	**166,974,458.50**	**153,641,308.00**	(13,333,150.50)	0.00
	ECONOMICS SECTOR				
	empowerment to various trade	500,000.00	20,000,000.00	19,500,000.00	0.00
	purchase of grains/ transportation	33,304,000.00	0.00	(33,304,000.00)	0.00
	Construction of 5 daily prayer mosque at takaje and G/tana	24,032,430.00	0.00	0.00	0.00
	Raising Seedling	2,450,000.00	5,000,000.00	(2,450,000.00)	0.00
	Purchase of teaching aid materials to pri. Sch. Local government	3,118,875.00	0.00	16,881,125.00	0.00
	Extension Of Electricity projects to Newly layout at K/Hausa, Sarawa, Bulangu	4,980,000.00	20,000,000.00	5,020,000.00	0.00
	sensitization of climate changes	8,670,000.00	10,000,000.00	11,330,000.00	0.00
	maintenance of electrification fittings and other across local government	11,537,500.00	20,000,000.00	(6,537,500.00)	0.00
	demarcation of grazing reserve& cattle market AT BULANGU	9,590,000.00	5,000,000.00	410,000.00	0.00
	Road barrier at bulangu	6,000,000.00	10,000,000.00	(6,000,000.00)	0.00
	procurement of security equipment to vigilante	4,700,000.00	0.00	10,300,000.00	0.00
	river embankment at tafa	16,637,172.00	15,000,000.00	(6,637,172.00)	0.00
	clearance of typher grass AT S/ GIDA	13,600,000.00	10,000,000.00	9,400,000.00	0.00
	tractor loan repayment	5,539,167.00	23,000,000.00	132,460,833.00	0.00
	SUB TOTAL	**144,659,144.00**	**138,000,000.00**	(144,659,144.00)	0.00

	SOCIAL SECTOR				
	renovation of PHC	21,348,208.55	0.00	(21,348,208.55)	0.00
	purchase of educational support materials	22,397,200.00	0.00	(5,397,200.00)	0.00
	purchase of information equipment	7,160,000.00	17,000,000.00	(7,160,000.00)	0.00
	purchase of security equipment	2,400,000.00	0.00	22,600,000.00	0.00
	purchase of surbmersible pumps	9,634,000.00	25,000,000.00	(9,634,000.00)	0.00
	purchase of hand pump materials	67,601,150.00	0.00	(17,601,150.00)	0.00
	control of erosion at KAFIN HAUSA L.G.A	2,050,000.00	50,000,000.00	14,950,000.00	0.00
	Agricultural empowerment to youth of 100 hrs farm land clearance	13,203,000.00	17,000,000.00	(10,203,000.00)	0.00
	Construction of 5 daily prayer mosque at 11 ward	53,357,061.05	80,000,000.00	0.00	0.00
	Purchase of 3 N0 motorcycle for EMPOWERMENT	6,800,000.00	200,000.00	0.00	0.00
	Purchase of relief materials	83,754,700.00	0.00	0.00	0.00
	repairs of 1 nos machine	5,050,000.00	3,000,000.00	(5,050,000.00)	0.00
	installation of solar light at jumma'at mosques	79,765,262.19	0.00		0.00
	Purchase of SPORT equipments to kazan ,mezan Club	6,800,000.00	0.00	(6,800,000.00)	0.00
	social SECURITY Intervention programme	30,906,000.00	0.00	(30,906,000.00)	0.00
	Unconditional Cash Transfer to owners of Small Scale Businesses	976,200.00	0.00	(976,200.00)	0.00
	Purchase of relief materials to tosharbi village	34,254,700.00	0.00	(34,254,700.00)	0.00
	SUB TOTAL	**447,457,481.79**	0.00	(255,257,481.79)	0.00
	GRAND TOTAL	**759,091,084.29**	**192,200,000.00**	(759,091,084.29)	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	80,492,588.59	45,000,000.00	(35,492,588.59)	51,067,707.97
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	80,492,588.59	45,000,000.00	(35,492,588.59)	51,067,707.97
	2% Sule Lamido University Kafin Hausa	126,943,607.42	60,000,000.00	(66,943,607.42)	109,701,530.93
	Contribution to State & LG Joint Projects & Programmes	495,300,000.00	200,000,000.00	(295,300,000.00)	378,000,000.00
	5% EMIRATE	340,691,371.77	200,000,000.00	(140,691,371.77)	248,463,268.84
	Stabilization	386,181,097.00	220,000,000.00	(166,181,097.00)	267,730,348.24
	TOTAL	**1,510,101,253.37**	**770,000,000.00**	(740,101,253.37)	**1,106,030,563.95**

NOTE	TRANSFER TO OTHER GOVT. AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	25,143,331.77	100,000,000.00	74,856,668.23	195,230,321.00
	Ministry for Water Resources (Water Facilities)	8,562,319.88	200,000,000.00	191,437,680.12	225,250,389.93
	Directorate of Special Services (Vigilante, Hisbah & Disable)	13,450,444.00	48,000,000.00	34,549,556.00	15,282,666.64
	Min. for Information, Allura Da Zare (JBC)	600,000.00	1,080,000.00	480,000.00	600,000.00
	RAMADAN FEEDING (SEMA)	105,090,970.37	0.00	0.00	0.00
	Directorate of Special Services (Security guards)	19,838,000.00	0.00	0.00	0.00
	Directorate of Salary and pension	31,258,020.48	0.00	0.00	0.00
	Jigawa state health insurance scheme (j basic health)	14,250,000.00	0.00	0.00	0.00
	masaki	14,520,634.72	0.00	0.00	0.00
	TOTAL	**232,713,721.22**	**349,080,000.00**	116,366,278.78	**436,363,377.57**

NOTE	PURCHASE, CONSTRUCTION OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of MARKET stall at local government	26,793,349.06	35,000,000.00	8,206,650.94	0.00
	CONSTRUCTION OF class room & office Autatuwa , tage	16,500,000.00	15,000,000.00	(1,500,000.00)	0.00
	construction of midwife quarters at Mezan	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	Construction of MARKET stall at ruba ,jabo, kwatalo.	14,598,145.27	80,000,000.00	65,401,854.73	0.00
	Purchase of 4No. Vehicles to the Office of the Vice Chairman, Sec, Council leader and DAGS (Toyota Corolla LE)	148,235,350.50	150,000,000.00	1,764,649.50	0.00
	Reconstruction of Veterinary clinic and Qtrs at Bulangu	415,000.00	0.00	(415,000.00)	0.00
	Construction of 6No. District Head Houses at Sarawa, Ruba, Jabo, Duma Dumin Toka, Duma Dumin Kayure and Kwatalo	4,916,408.00	60,000,000.00	55,083,592.00	0.00
	Construction of 6 nos maternity wards at ruba , rumfa, kanzan and mezan	60,985,433.42		(60,985,433.42)	0.00
	SUB TOTAL	**322,443,686.25**	**440,000,000.00**	117,556,313.75	0.00
					0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	0.00
11b	reticulation at dawasa and acura	3,800,000.00	10,000,000.00	6,200,000.00	0.00
	Purchase and Installation of 200KVA Transformers at SALAWA	4,200,000.00	15,000,000.00	10,800,000.00	0.00
	purchase of hospital equipment	36,115,817.00	40,000,000.00	3,884,183.00	0.00
	Provision of solar street light across the LGA	120,209,148.20	80,000,000.00	(40,209,148.20)	0.00
	Conversion of motorized water scheme	5,600,000.00	30,000,000.00	24,400,000.00	0.00
	Construction of Drainage at Turakawa, Sagewa, Maraku Jar Kasa, Kwazalewa and Abdallawa	9,552,265.17	20,000,000.00	10,447,734.83	0.00
	Construction of 50no luck up shop upstairs at kafin hausa	93,860,234.52	80,000,000.00	(13,860,234.52)	0.00
	Construction of Drainage at hago dawasa	13,293,184.17	30,000,000.00	16,706,815.83	0.00
	Construction of 1 block of 2 classroom at duduma	22,972,037.09		(22,972,037.09)	0.00
	SUB TOTAL	**309,602,686.15**	**305,000,000.00**	(4,602,686.15)	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	0.00
	Construction and drilling of hand pump at local government	14,600,000.00	25,000,000.00	10,400,000.00	0.00
	Construction of 3 nos water collection point at KIGINAWA, RUBA, AND MEZAN	164,379,600.00	70,000,000.00	(94,379,600.00)	0.00
	Construction of solar power water PACKAGE AT Dawasa	11,924,000.00	30,000,000.00	18,076,000.00	0.00
	Construction of PUBLIC CONVIENANCE AT MARKET AND MOTOR PARK	5,000,000.00	15,000,000.00	10,000,000.00	0.00
11c	procurement of motorcycle to information officers	7,260,000.00	7,000,000.00	(260,000.00)	0.00
	purchase of speaker	7,161,000.00	7,000,000.00	(161,000.00)	0.00
	SUB TOTAL	**210,324,600.00**	**154,000,000.00**	(56,324,600.00)	0.00
	GRAND TOTAL	**842,370,972.40**	**899,000,000.00**	56,629,027.60	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	20,231,659.00
	CURRENT YEAR ADVANCE	20,231,659.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	**AMOUNT**
13	CURRENT YEAR NCL	56,773,834.00
	PREVIOUS YEAR NCL	56,773,834.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	112,395,018.09	16,682,565.04
	OVERHEAD ACCOUNT	17,770,600.24	1,037,385.40
	SALARY ACCOUNT	9,308,799.14	8,475,682.19
	PROJECT ACCOUNT	148,943,171.43	41,544,670.13
	LOAN ACCOUNT	1,061,568.79	61,007.12
	OTHERS ACCOUNT	5,617,221.87	4,243,095.17
	TOTAL	**295,096,379.56**	**72,044,405.05**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	5,836,260.00	5,836,260.00
	OTHER ADVANCE	14,395,399.00	14,395,399.00
	TOTAL	**20,231,659.00**	**20,231,659.00**

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)	247,244,897.96	2,885,951,040.82	25,598,666.67	32,316,250.00	957,998,499.95	91,337,500.00	4,240,446,855.39
	DATE OF ASSETS REVALUATION 31/12/2024	0.00	318,886,056.70	0.00	43,276,817.00	324,712,748.20	155,495,350.50	**842,370,972.40**
	TOTAL ASSET	**247,244,897.96**	**3,204,837,097.52**	**25,598,666.67**	**75,593,067.00**	**1,282,711,248.15**	**246,832,850.50**	**5,082,817,827.79**
	DEPRECIATION B/F	4,944,897.96	57,719,020.82	2,559,866.67	6,463,250.00	63,898,499.95	18,267,500.00	**153,853,035.39**
	DEPRECIATION CHARGE FOR THE YEAR	**4,944,897.96**	**64,096,741.95**	**2,559,866.67**	**15,118,613.40**	**85,556,840.25**	**49,366,570.10**	**221,643,530.33**
	ACCUMULATED DEPRECIATION	**9,889,795.92**	**121,815,762.77**	**5,119,733.33**	**21,581,863.40**	**149,455,340.20**	**67,634,070.10**	**375,496,565.72**
	NET BOOK VALUE AS AT 31/12/2024	**237,355,102.04**	**3,083,021,334.75**	**20,478,933.33**	**54,011,203.60**	**1,133,255,907.95**	**179,198,780.40**	**4,707,321,262.07**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	1,869,591.00	1,869,591.00
	8% CPS	1,808,507.00	1,808,507.00
	MHWUN	864,036.00	864,036.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,038,744.00	1,038,744.00
	GOVT TAX	19,126,659.00	19,126,659.00
	7.5% VAT	6,092,261.00	6,092,261.00
	TOTAL	**30,799,798.00**	**30,799,798.00**

NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE	4,841,197.00	4,841,197.00
	5%WHT	3,153,664.00	3,153,664.00
	OTHERS	17,979,175.00	17,979,175.00
	TOTAL	**25,974,036.00**	**25,974,036.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	3,811,589,920.78	0.00	0.00	3,811,589,920.78
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	3,811,589,920.78	0.00	0.00	**3,811,589,920.78**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	310,506,129.27	15,322,059.23
	SURPLUS/DEFICIT FOR THE YEAR	843,779,416.58	295,184,070.04
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	1,154,285,545.85	310,506,129.27

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 Kafin Hausa 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.

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

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPT.

Kafin Hausa Local Government Council was allocated with the sum of Four Billion, Five Hundred and EightyFive Million, Fifty Eight Thousand, Three Hundred and Fifteen Naira Nine Kobo(₦4,585,058,315.09) only as statutory revenue from FAAC (Federation account with the percentage Rate of 96.09% of the estimated amount of Four Billion, Seven Hundred and Seventy One Million Eight Hundred and Sixty Eight Thousand Eight Hundred and Thirty Six Naira (₦4,771,868,836.00) only.

2. GOVERNMENT SHARE OF VALUE ADDED TAX.

The Local Government Council of Kafin Hausa received the sum of Three Billion, Four Hundred and Sixty Four Million, Three Hundred and Forty Seven Thousand, Fifteen Naira, Twenty Five Kobo (₦3,464,347,015.25) only as VAT with percentage rate at 116.30% of the estimated figure of Two Billion, Nine Hundred and Seventy Eight Million Eight Hundred and Forty Three Thousand Two Hundred and fourteen Naira Fifty Kobo (₦2, 978,843,214.50) only.

3. NON TAX REVENUE.

The sum of Eighty Five Million, Seven Hundred and Twenty Four Thousand, Eight Hundred and Sixty Nine Naira, Eighty Eight kobo (₦85,724,869.88) only as non-tax revenue with percentage rate of 146.86% of the estimated amount of Fifty Eight Million Three Hundred and Seventy Thousand Naira (₦58,370,000.00) only.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES.

The sum of Seventy Five Million, Four Hundred and Seventy Five Thousand, Five Hundred and Six Naira, Sixty kobo (₦75,475,506.60) Only as percentage rate of 3,773.77%Received from other Government entities as of Two Million Naira(₦2, 000,000.00) only was budgeted.

5. BANK RECONCILIATION STATEMENTS.

All the account of the Local Government council maintained properly was reconciled.

6. BUDGET PERFORMANCE.

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

REVENUE & EXPENDITURE				
DESCRIPTION (S)	**ESTIMATED**	**ACTUAL**	**VARIANCE**	**PECENTAGE**
STATUTORY ALLOCATION	4,585,058,315.09	4,771,868,836.00	186,810,520.91	96.09%
VALUE ADDED TAX	3,464,347,015.25	2,978,843,214.50	(485,503,800.75)	116.30%
NON TAX REVENUE	85,724,869.88	58,370,000.00	(27,354,869.88)	146.86%
TRANSFER FROM OTHER ENTITIES	75,475,506.60	2,000,000.00	(73,475,506.60)	3,773.77%
TOTAL REVENUE	**8,210,605,706.82**	**7,811,282,050.50**	**(399,323,656.32)**	105.11%
EXPENDITURE				
RECURRENT EXPENDITURE	7,366,826,290.24	5,966,047,077.00	(1,400,779,213.24)	123.48%
CAPITAL EXPENDITURE	842,370,972.40	1,033,000,000.00	190,629,027.60	81.55%
TOTAL EXPENDITURE	**8,209,197,262.64**	**6,999,047,077.00**	**1,210,150,185.64**	**85%**

1. **TOTAL REVENUE**:

From the table above the sum of Eight Billion, Two Hundred and Ten Million, Six Hundred and Five Thousand, Seven Hundred and Six Naira, Eighty Two Kobo (₦8,210,605,706.82) only was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 105.11% of the estimated amount of Seven Billion Eight Hundred and Eleven Million Two Hundred and Eighty Two Thousand Fifty Naira and Fifty Kobo ₦(7,811,282,050.50) only

2. **RECURRENT EXPENDITURE** :

The sum of Seven Billion Three Hundred and Sixty Six Million Eight Hundred and Twenty Six Thousand Two Hundred and Ninety Naira Twenty Four Kobo (₦7,366,826,290.24) only as percentage of rate of 123.48% was expended on recurrent items, presently of the budgeted amount of Five Billion Nine Hundred and Sixty Six Million Forty Seven Thousand and Seventy Seven Naira(₦5,966,047,077.00) only

3. **CAPITAL EXPENDITURE**:

Capital project engulf the sum of Eight Hundred and Forty Two Million, Three Hundred and Seventy Thousand Nine Hundred and Seventy Two Naira Forty Kobo(₦842,370,972.40) only as percentage rate of 81.55% indicating of the estimated of One Billion Thirty Three Million Naira(₦1,033,000,000.00) only.

RECOMMENDATIONS

i. All revenue generated has to be lodge to the account (respective) for proper documentation so as to have agreed figures with that of the revenue officer collection analysis.
ii. New has to be explore to as to boost local internal generation
iii. More spending on current items has to be drastically minimized (reduced).
iv. The local Government should direct more recourse on capital project.

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

1. The Local Government kept books of account with exception of INVESTMENT FIXED ASSET REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Kafin Hausa Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of One Billion Three Hundred and Seventy-Two Million Five Hundred and Twenty-Six Thousand Four Hundred and Sixty One Naira Forty Three Kobo {N1,372,526,461.43} only was issued to Kafin Hausa Local Government Council and the Same amount was Resolve and verified, no amount Remains unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/MMZO/KHSLG/LQ1/25	Un Accounted Expenditure Under Project Account	6,432,000.00	6,432,000.00	00.0
2	ALG/MMZO/KHSLG/LQ2/25	Un Accounted Expenditure Filling by Pencil	54,363,701.10	54,363,701.10	00.0
3	ALG/MMZO/KHSLG/LQ3/25	Payment Services not yet Rendered	49,437,075.00	49,437,075.00	00.0
4	ALG/MMZO/KHSLG/LQ4/25	Irregular Payment Voucher	239,279,657.04	239,279,657.04	00.0
5	ALG/MMZO/KHSLG/LQ5/25	Payment of Unapproved Expenditure	171,576,841.46	171,576,841.46	00.0
6	ALG/MMZO/KHSLG/LQ6/25	Payment to Third Party	52,986,913.94	52,986,913.94	00.0
7	ALG/MMZO/KHSLG/LQ7/25	Unpresented Payment Vouchers	127,946,891.74	127,946,891.74	00.0
8	ALG/MMZO/KHSLG/LQ8/25	Payment for Project yet to be Executed	3,387,000.00	3,387,000.00	00.0
9	ALG/AUD/MMRZO/KHSLG/LQ9/25	Unpresented Payment Vouchers	75,913,632.00	75,913,632.00	00.0
10	ALG/AUD/MMRZO/KHSLG/LQ10/25	Payment Services not Rendered	73,817,500.00	73,817,500.00	00.0
11	ALG/AUD/MMRZO/KHSLG/LQ11/25	Un Account Payment	1,713,782.61	1,713,782.61	00.0
12	ALG/AUD/MMRZO/KHSLG/LQ12/25	Un Executed Payments	18,416,200.00	18,416,200.00	00.0
13	ALG/AUD/MMRZO/KHSLG/LQ13/25	Un-Supply Hand Pump Materials	41,150,000.00	41,150,000.00	00.0
14	ALG/AUD/MMRZO/KHSLG/LQ14/25	Payment to Third Parties	70,169,387.34	70,169,387.34	00.0
15	ALG/AUD/MMRZO/KHSLG/LQ15/25	Trip to Attend Workshop at Abuja, Kaduna and Kano ETC	83,950,000.00	83,950,000.00	00.0
16	ALG/AUD/MMRZO/KHSLG/LQ16/25	Items not taken on Charge to Store	47,581,500.00	47,581,500.00	00.0
17	ALG/AUD/MMRZO/KHSLG/LQ17/25	Irregular Payment Voucher	102,510,000.00	102,510,000.00	00.0
18	ALG/AUD/MMRZO/KHSLG/LQ18/25	Unpresented Payment Vouchers	74,207,779.20	74,207,779.20	00.0
19	ALG/AUD/MMRZO/KHSLG/LQ19/25	Unapproved Payment Vouchers	39,400,000.00	39,400,000.00	00.0
20	ALG/AUD/MMRZO/KHSLG/LQ20/25	Irregular Payment Voucher	38,286,600.00	38,286,600.00	00.0
	TOTAL		1,372,526,461.43	1,372,526,461.43	00.0
	PERCENTAGE		100%	100%	00.0

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kafin Hausa Local Government staff and local Education Authorities. To this effect, a number of Fifty Eight [58] 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 Twenty Eight Million Two Hundred and Ninety Two Thousand, Nine Hundred and Fifty Naira (128,292,950.00) only.

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 Twenty Four [24] numbers of staff retired and deceased owed Kafin Hausa Local Government Council, the sum of Five Million One Hundred and Sixty Three Thousand Three Hundred and Eleven Naira (N 5,163,311.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Kafin-Hausa L.G.A
Pv. No.: C-C *Date:* December, 2025
Head C-C *Sub Head:* C-C
Amount N: 39,400,000.00
Payee: Sundry persons
Nature of Payment; Un-Approved Payments Vouchers.
Date:

Local Querry No. LG/AUD/MMRZO/KHS/LQ19/2025
The, Chairman
Kafin-Hausa *Local Government*

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

DCA
pls deal
AG 13/3/26

AUDIT QUERRY

UN-APPROVED PAYMENTS VOUCHERS

Expenditure worth Thirty Nine Million, Four Hundred Thousand Naira (N39,400,000.00) only, were expended for some supplies/services. Refer to the attached schedule for more details.

Audit examination on the paid payment vouchers revealed that, such payments were made without the approval of the chief executive officer of the Local Government. This action contradicts the provision of financial memoranda chapter 1.10(3-5).

In-View of the above, the officer responsible should be ask to rectify this anomalies or else refund the whole amount involved and relevant audit sanction be enforce on them.

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

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

Deal as usual.
DCA
13/03

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/KHS/LQ18/2025

The, Chairman

Kafin-Hausa Local Government

Station: Kafin-Hausa L.G.A

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

Head C-C Sub Head: C-C

Amount N: 74,207,779.20

Payee: Sundry persons

Nature of Payment: Un-Presented Payment Vouchers.

Date:

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

DCA
Plc deal
AG 13/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

The sum of Seventy Four Million, Two Hundred and Seven Thousand, Seven Hundred and Seventy Nine Naira, Twenty Kobo (₦74,207,779.20) only, were paid by the Local Government for various supplies/services during the period under review. Refer to the attached scheduled for more details.

Audit examination revealed that payments were made to the respective beneficiaries without raising payment vouchers. This action contradicts the provision contained in chapters 5.1 and 14:3 of the financial memoranda and paragraph 601 of financial regulations.

In-View of the above therefore, the concerned officers should be ask to produce the valid payment vouchers for examination or else refund the whole amount involved and this office be inform for further action or else an appropriate action be enforce against the defaulting officer(s).

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

As endorsed and directed, deal accordingly please.
DCA
13/03

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/KHS/LQ17/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 102,510,000.00

Payee: Sundry persons

Nature of Payment; Irregular Payment Vouchers.

Date: AG 26/2/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
ENH Kashim

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Expenditure worth One Hundred And Two Million, Five Hundred and Ten Thousand Naira (₦102,510,000.00) only, were incurred for various supplied/services by the Local Government Council during the period under review. Refers to the attached schedule for the details.

Audit examination of paid payment vouchers revealed that, such payments were not adequately supported with required legal documents this action violate the provision of financial memoranda chapter 14.4(3) refer.

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

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

Appropriately filed as endorsed and directed.
DCA 26/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/KHS/LQ16/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 47,581,500.00

Payee: Sundry persons

Nature of Payment; Items not taken On charge to store.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

ITEMS NOT TAKEN ON CHARGE TO STORE

Expenditure to the tune of Forty Seven Million, Five Hundred and Eighty One Thousand, Five Hundred Naira (₦47,581,500.00) only, were expended for various services to the Local Government for the period under-review. Refers to attached schedule for the details.

An audit examination revealed that, the above items were not taken on charge to the local government is store this action contradicted the provision of financial memoranda chapter 14.9(2) refer.

In-view of the above therefore, the concerned officers should be ask to explain the above anomalies or refund the whole amount involve and this office be inform for re-examination.

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

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

Noted and filed as usual
DCA 25/02

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/KHS/LQ15/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 83,950,000.00

Payee: Sundry persons

Nature of Payment; Trip to Attend Workshop At Abuja, Kaduna and Kano etc.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
MAG 25/2/26

AUDIT QUERRY

TRIP TO ATTEND WORKSHOP AT ABUJA, KADUNA AND KANO ETC.

Payments worth Eighty Three Million, Nine Hundred and Fifty Thousand Naira (₦ 83,950,000.00) only, been paid as Duty Tour allowances (DTAs) for various workshops attended by the Hon. Chairman and others LGA's staffs during the period under review.

Audit examination of the paid payment vouchers revealed that, certificate of attendance, hotel bills acknowledgement receipts and acknowledgement receipts for workshop registration were not presented for audit. This action violates the provision of financial memoranda chapter 14:3(3) refer.

Therefore, in view of the above, the concerned officers should be ask to present the above stated documents or else refund the whole amount involved to the treasury and forward evidence of remittance to this office for re-examination.

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

Filed as appropriately and acted on as directed pls
25/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/MMRZO/KHS/LQ14/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July - Nov, 25

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

Amount N: 70,169,387.34

Payee: Sundry persons

Nature of Payment; Payment to Third Parties.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

PAYMENT TO THIRD PARTIES

Payment worth Seventy Million, One Hundred And Sixty Nine Thousand, Three Hundred and Eighty Seven Naira, Thirty Four Kobo (₦70,169,387.34) only, were made to various individuals from the local government treasure during the period under review. Refers to the attached schedule for more details.

During audit inspection on comparison between names of the payees as per bank statement/payments mandates with names accounted in the main cash book, varies with the names accounted for in the main cashbook this action third party transaction violate provision of financial memoranda, chapter 39.(c).

Therefore, in view of the above, the concerned officers should be ask to present power of Antony or any legal document authorizing them to receive the above stated amount on behalf of the rightful owners or else required the whole amount to the treasury and forward evidence of remittance to this office for further action.

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

Filed appropriately pls and acted on it as endorsed.
DCA 25/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/MMRZO/KHS/LQ13/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 41,150,000.00

Payee: Sundry persons

Nature of Payment; Un-supplied Han-pump Materials.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
4 AG 25/2/26

AUDIT QUERRY

UN-SUPPLIED HAND-PUMP MATERIALS

The sum of Forty One Million, One Hundred and Fifty Thousand Naira (₦ 41,150,000.00) only, was expended for the purchase of Hand-pump materials by the Local Government Council during the period under review.

Audit examination revealed that the said Hand-pump materials were not supplied to the local government store no local purchase order, and the amount paid exceeds the approval limit of the accounting officers, this act contradicts with provision of financial regulation and public procurements act at the national and state level.

Therefore, in view of the above, the officers concerned should be ask to supply these material, present all necessary legal document to support the payment or else refund the whole amount involved to the treasure and forward evidence of remittance to this office for examination.

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

As usual filed as appropriate and treated as endorsed.
25/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/KHS/LQ12/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 18,416,200.00

Payee: Sundry persons

Nature of Payment; Un-Executed Projects.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN-EXECUTED PROJECTS

The sum of Eighteen Million, Four Hundred and Sixteen Thousand, Two Hundred Naira (₦18,416,200.00) only, been expended for various projects across the Local Government Area during the period under review. Refers to the attached for the details.

During audit verification, we ~~discovered~~ observed that, those projects were not executed at the locations stated. This is contrary to the provision of financial memoranda chapter 14.9(2) refer.

Therefore, in view of the above the contractors should be ask to execute the project awarded to them or else refund the whole amount involved and forward evidence of remittance to this office for re-audit examination.

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

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

When filled appropriately pls. it would be acted on as endorsed.
DCA
25/02

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/MMRZO/KHS/LQ11/2025

The, Chairman

Kafin-Hausa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/2/26
RECEIVED

DCA
Pls deal
(2H)
AG 25/2/26

Station: Kafin-Hausa L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 1,713,782.61

Payee: Sundry persons

Nature of Payment; Un-Accounted Payment.

Date:

AUDIT QUERRY

UN-ACCOUNTED PAYMENT

The sum of One Million, Seven Hundred and Thirteen Thousand, Seven Hundred and Eighty Two Thousand Naira, Sixty One Kobo (₦ 1,713,782.61) only, were paid from the Local Government Overhead projects accounts during the period under review. Refers to the attached schedule for the details.

Audit examination on comparative analysis between Bank statement and cashbook revealed that; the expenditure were yet to be accounted for, in to the main cashbook of the Local Government Councils, this action violates the provision of financial memoranda (FM) chapter 1.10(3-5) and 18.1.

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

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

Ok, filed appropriately please, and would be treated accordingly.
DCA 25/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/MMRZO/KHS/LQ10/2025

The, Chairman

Kafin-Hausa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
25/2/26

Audit Form I
Station: Kafin-Hausa L.G.A
Pv. No.: C-C *Date:* July – Nov, 25
Head C-C *Sub Head:* C-C
Amount N: 73,817,500.00
Payee: Sundry persons
Nature of Payment; Payment for Services not rendered.
Date:

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

The sum of Seventy Three Million, Eight Hundred and Seventeen Thousand, Five Hundred Naira (₦73,817,500.00) only, were expended by the expended by the local government for the supplies/delivery of various good/services during the period under the review. Refers to the attached schedule for the details.

Audit examination and verification revealed that, such payment made for the purpose stated on the payment vouchers were verified not delivered/supplied to the various location across the local government area, this action violate provision of financial memoranda chapter 14.9(2).

In-view of the above therefore, the individuals involved should be ask to supply and delivers the said Good/services they were engaged or else refund the total amount paid them to the treasury and forward evidence of remittance to this office for further examination.

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

Ok, noted and acted as usual. Filed appropriately please.
DCA
25/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Kafin-Hausa L.G.A

Local Querry No. LG/AUD/MMRZO/KHS/LQ9/2025

Pv. No.: C-C *Date:* July – Nov, 25

The, Chairman

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

Kafin-Hausa *Local Government*

Amount N: 75,913,632.00

Payee: Sundry persons

Nature of Payment; Un-Presented Payment Vouchers

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
AG 26/2/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

The sum of Seventy Five Million, Nine Hundred And Thirteen Thousand, Six Hundred and Thirty Two Naira (₦75,913,632.00) only, were paid by the Local Government for various supplies/services during the period under review. Refer to the attached scheduled for more details.

Audit examination revealed that payments were made to the respective beneficiaries without raising payment vouchers. This action contradicts the provision contained in chapter 14:3 of the financial memoranda and paragraph 601 of financial regulations.

In-View of the above therefore, the concerned officers should be ask to preserved the payment vouchers for examination or else refund the whole amount involved and this office be inform for further action.

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

As endorsed and directed it would be treated as usual when filed appropriately please.
DCA
26/02

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

31

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/MMZO/MMR/LQ8

The, CHAIRMAN

K/Hausa L.G Local Government

Station: K/Hausa L.G

Pv. No.: 105 Date: 27/05/2025

Head CC Sub Head: CC

Amount N: 3,387,000

Payee: Sani Sule Hod Works

Nature of Payment; Lt Line From Toyawa Babba – Karama

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
Pls deal
accordingly
10/10/25

AUDIT QUERRY

PAYMENT FOR PROJECT YET TO BE EXECUTED

Audit examination revels that direct project for the electrification of low tension from ToyawaKarama to ToyawaBabba was given to the above officer (HOD Works) to the total sum of Three Million Three Hundred and Eighty Seven Thousand Naira (N 3,387,000) only. During our physical verification we observed that, project said to be made is yet to be executed by the officer and the Local Government has already made payment to the company despite the fact that there is not yet executed and this action violate paragraph 708 of the Financial Regulation (F.R), 2009 which state that on not account should payment be made for services not yet performed or for goods not yet supplied'.'

The above anomalies could be attributed to weaknesses in the internal control system at your Local Government Council and can result to poor standard of work may be delivered in the end and miss application of public funds.

In view of the above therefore, you are to account on the reason for making such payment or else recover and remit to the treasury the total sum due to the treasury and forward evidence of remittance to this office of the Auditor General Local Government Audit for further verification.

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

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

18/9/2025
Muhd Bulama
Area Auditor
K/Hausa L.G

28

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MMZO/MMR/LQ7/2025

The, CHAIRMAN

K/Hausa L.G *Local Government*

Station: K/Hausa L.G

Pv. No.: Sundry *Date:* Sundry

Head Sundry *Sub Head:* Sundry

Amount N: 127,946,891.74

Payee: Sundry Person

Nature of Payment: Un-presented Payment Vouchers

Date: 15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
Pls deal
Dukaahun
AG 14/10/25

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS (N 127,946,891.74)

It was observed that, payment amounting to One Hundred And Twenty Seven Million, Nine Hundred And Forty Six Thousand, Eight Hundred and Ninety One Naira only have been made without payment vouchers, which violates the provision of chapter 14.3 of model financial memoranda which states that; "all payment entries in the cash book/account shall be supported with payment vouchers on one of the prescribed treasury forms. Payment vouchers shall be made out in favor of the person or persons to whom the money is actually due."

The above anomalies could be attributed to weaknesses in the internal control system at your local government council and could result to loss and misappropriation of local Government funds.

Therefore, you are required to ask the responsible officers to raise payment vouchers of the stated amount or recover and remit to the treasury the total sum due and forward evidence of remittance to this office for audit action.

This is copied to the Auditor General local Government councils and zonal Audit director mallam madori zone for their information and further necessary action.

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

Muhd Bulama
Area Auditor
K/Hausa L.G

25

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

Audit Form 1

Local Querry No. ALG/MMZO/KHS/LQ6/2025
The, CHAIRMAN
K/Hausa L.G *Local Government*

Station: K/Hausa L.G
Pv. No.: Sundry *Date:* Sundry
Head Sundry *Sub Head:* Sundry
Amount ₦: 52,986,913.94
Payee: Sundry Person.
Nature of Payment: PAYMENTS FOR THIRD PARTY
15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

PAYMENTS ~~FOR~~ TO THIRD PARTY (N 52,986,913.94)

Total payment amounting to Fifty Two Million, Nine Hundred and Eighty Six thousand, Nine Hundred and Thirteen Naira Ninety Four Kobo Only (N 52,986,913.94) has been made to personal accounts of some individuals at your Local Government Council. Refer to attach for the details of expenditures.

Audit examination during the period under review observed that, such payment has been made to personal account of some individuals other than the ultimate beneficiaries. This action is a violation of E-payment policy of the Federal Government of Nigeria as contained in paragraph 613 of the financial regulation which states "Payment should be made only to the persons named in the voucher or their properly authorized representatives. Paying officers must satisfy themselves that the person during the payment is the person authorized to receive the amount and it is the duty of the ministry, extra ministerial office and other arms of Government authorizing payment to furnish proof of identity if required."

Therefore you are required to ask the officer responsible to provide power for Attorney for making such payment or else recover and remit total amount due to the treasury and forward evidence of remittance to this office for further action.

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

Noted and filed appropriately pls.
DCA
22/10/25

16/9/2025
Muhd Bulama
Area Auditor
K/Hausa L.G

22

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMZO/MMR/LQ5/2025

The, CHAIRMAN

K/Hausa L.G *Local Government*

Audit Form 1

Station: K/Hausa L.G

Pv. No.: Sundry *Date:* Sundry

Head Sundry *Sub Head:* Sundry

Amount N: 171,576,841.46

Payee: Sundry Person

Nature of Payment; Un-Approved

Payment Vouchers

Date: 15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
Pls deal
4 AG 14/10/25

AUDIT QUERRY

PAYMENT OF UN APPROVED EXPENDITURES (N 171,576,841.46)

Total expenditure amounting to the sum of One Hundred and Seventy One Million, Five Hundred and Seventy Six Thousand, Eight Hundred and Forty One Naira Forty Six Kobo (N 171,576,841.46) only have been incurred for various services/supply of Goods during the period of January to June 2025 by your Local Government Council. Refer to attach scheduled for detail of the expenditures.

Our audit examination reveals that such payments have been made without approval of the Accounting officer i.e the Executive Chairman. This action contradicted the provision contained in the Financial memoranda chapter 14.(8).

These anomalies could be attributed to weaknesses in the internal control system at your Local Government and could result to division of public funds.

In view of the above therefore, you are required to rectify this anomalies or else recover the total sum due, remit to the treasury and forward evidence of remittances to this office for further action.

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

16/9/2025

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

Muhd Bulama
Area Auditor
K/Hausa L.G

12

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MMZO/MMR/LQ4/2025

The, CHAIRMAN

K/Hausa L.G Local Government

Station: K/Hausa L.G

Pv. No.: Sundry Date: Sundry

Head Sundry Sub Head: Sundry

Amount N: 239,279,657:04

Payee: Sundry Person.

Nature of Payment; Irregular Payment Vouchers

Date: 15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
Pls deal
2nd/Kasahu
AG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS (N239, 279,675.04)

Payment worth Two Hundred And Thirty Nine Million, Two Hundred and Seventy Nine Thousand, Six Hundred and Seventy Five Naira Four Kobo (N 239,279,675.04) only were made for some services/ supply of goods during the period stated above. Refer to the attached for details of the expenditures.

Our audit findings revealed that, such payment has been made, but payment vouchers raised were not fully documented. This action is a violation of provision contained in chapter 14:4(2) of the financial memoranda.

These anomalies could be attributed to weaknesses in the internal control system at your local Government council and could result to loss of local government fund.

In-view of the above, therefore, you are required to ask the officers concerned to rectify the anomalies of the affected payment vouchers and represent same to this office for re-examination.

This is copied to the Auditor General local Government councils and zonal Audit director Mallam Madori Zone for their information and further necessary action.

15/9/2025

Muhd Bulama
Area Auditor
K/Hausa L.G

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

8

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MMZO/KHS/LQ3/2025

The, CHAIRMAN

K/Hausa L.G Local Government

Station: K/Hausa L.G

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 49,437,075.00

Payee: Sundry Person.

Nature of Payment; Payment for Service Not-Yet Rendered

Date: 15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
Pls deal
4 AG 10/10/25

AUDIT QUERRY

PAYMENT FOR SERVICES NOT YET RENDERED – N 49,437,075

The sum of Forty Nine Million Four Hundred and Thirty Seven Thousand, Seventy Five Naira only (N 49,437,075), were paid for some services during the period of January-June 2025 by the Local Government Council. Refer to attached schedule for more details.

Audit examination revealed that; the payments have been made prior to the performance of the said services. This action violates paragraph 708 of the financial regulation (FR) 2009 which states; "on no account should payment be made for services not yet performed or for goods not yet supplied." These anomalies could be attributed to weaknesses in the internal control system at your local Government council and could result to loss of public fund; poor standard of work may be delivered in the end and misappropriation of public funds.

In-view of the above therefore, you are required to ask the concerned payees to provide the said services or else refund and remit to the treasury the total sum due and forward evidence of payment to this office for re-verification.

This is copied to the Auditor General local Government councils and zonal Audit director Mallam Madori Zone for their information and further necessary action.

Muhd Bulama
Area Auditor
K/Hausa L.G

Ok, noted and filed appropriately please.
ACA
22/10/25

6.

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

Audit Form 1

Local Querry No. ~~ALG/MMZO/KHS/LQ2~~/2025

The, CHAIRMAN

K/Hausa L.G Local Government

Station: K/Hausa L.G

Pv. No.: Sundry Date: Sundry

Head Sundry Sub Head: Sundry

Amount ₦: 54,363,701.10

Payee: Sundry Person.

Nature of Payment: Un--Accounted Expenditure Filling by Pencil

15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/9/25
RECEIVED

DCA
pls treat
h AG 18/10/25

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURE FILLING BY PENCIL (N 54,363,701.10)

Total expenditure amounting to Fifty Four Million, Three Hundred and Sixty Three Thousand Seven Hundred and One Naira Ten Kobo Only (N 54,363,701.10) has been incurred during the period under review. Refer to attach for details of the expenditure.

Audit findings revealed that; the expenditure has been posted in to the cash book using pencil and particulars of the payment were not specified in the main cash book. This action contradicts with the provision contained in the Nigeria's financial regulations.

These anomalies could be attributed to weaknesses in the internal control system at Your Local Government Council.

Therefore, you are required to ask officer responsible to rectify these anomalies or to recover and remit the total sum due to the treasury and forward evidence of remittance to this office for further action.

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

16/9/2025

Muhd Bulama
Area Auditor
K/Hausa L.G

Deal as endorsed and filed as appropriate pls.

DCA
22/10/25

4.

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

Audit Form 1

Local Querry No. ALG/MMZO/KHS/LQ1/2025

The, CHAIRMAN

K/Hausa L.G Local Government

Station: K/Hausa L.G

Pv. No.: Sundry Date: Sundry

Head Sundry Sub Head: Sundry

Amount ₦: 6,432,000:00

Payee: Sundry Person.

Nature of Payment: Un-Accounted Expenditure, Project Account

15/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/9/25
RECEIVED

DCA
D/S Deal
AG 10/10/25

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURES UNDER PROJECT ACCOUNT- N 6,432,000

Expenditure to the tune of six Million, Four Hundred and Thirty Two Thousand Naira (N6, 432,000) only, has been made during the period of January- June 2025 from the Local Government's project Account. Refer to the attached schedule for the details of the expenditure.

Audit findings show that, the expenditure has been made in settlements of some individuals. However, such amounts were not posted into the cash book. This action violates the provision of financial memoranda (FM) chapter 1:10 (8). Theses anomalies could be attributed to weaknesses in the internal control system at your local government council and could result to diversion of public funds and payments for un-approved expenditures.

Therefore in-view of the above, you are required to ask the concern officers to account for the total amount being un-accounted expenditures in the cash book or else recover and remit to the treasury, the total sum undisclosed and forward evidence of remittance to this office for Audit action.

This is copied to the Auditor General local Government Councils and Zonal Audit Director Mallam Madori Zone for their information and further necessary action.

15/09/2025

Muhd Bulama
Area Auditor
K/Hausa L.G

Treated and filed as appropriately pls.
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/KHS/LQ20/2025

The, Chairman

Kafin-Hausa *Local Government*

Station: Kafin-Hausa L.G.A

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

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

Amount N: 38,286,600.00

Payee: Sundry persons

Nature of Payment; Irregular Payment Vouchers.

Date:

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

DCA
Pls deal
4 AG 13/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Expenditure worth Thirty Eight Million, Two Hundred and Eighty Six Thousand, six Hundred Naira (₦38,286,600.00) only, were incurred for various supplied/services by the Local Government Council during the period under review. Refers to the attached schedule for the details.

Audit examination of paid payment vouchers revealed that, such payments were not adequately supported with required legal documents this action violate the provision of financial memoranda chapter 14.4(3) refer.

In view of the above therefore, the concerned officers should be ask to appropriately document the affected payment vouchers and re-present same to this office for audit examination or else be sanction against them for their action.

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

OK, deal as endorsed accordingly.
DCA
13/03

Tafida Ahmed
Area Auditor
Kafin-Hausa LGA.

INSPECTION REPORT AND RESPONSE TO QUERIES

1

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

ALG/MMRZO/KHSLG/R/1/2025 20 SAFAR

14TH AUGUST, 2025

Our Ref: 2025 Your Ref: Date:

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

The chairman
Kafin Hausa local government
Jigawa state

DCA
Pls deal
AG 21/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY-JUNE 2025

The accounting records above maintained by the treasures ~~Auyo~~ Kirikasamma Local Government for the period mentioned above have been audited, and the following are the points observed arising forwarded to your information, comment and early reply

INTERNAL CONTROL SYSTEM

The internal control system adopted the local Government adopted is fair as about 65% of the payment voucher does not pass through internal audit unit for pre-payment audit

CASH BBOKS

The cash book maintained within the period was verified and observed not casted and balanced also entries were not completed. There are a lot of un-accounted receipt and expenditure observed and put into query no

1	ALG/MMRZO/KHSLG/LQ1/2025	6,432,000
2	ALG/MMRZO/KHSLG/LQ1/2025	54,363,201.10

This act violated the provision of financial memoranda a chapter 1.8

Reconciliation

BANK RECONCIALIATION STATEMENT

In compliance with chapter 19.23 of the model financial memoranda, the bank reconciliation has not been prepared and balanced in accordance with their financial transaction for the period under review.

ABSATRACT OF REVENUE AND EXPENDITURE

The daily of revenue and expenditure were presented and we observed that all receipt and payment vouchers were posted into their respective code and sub code

Noted and filed as appropriately pls. DCF. 22/10/25

2.

UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers to the tune of 127,946,891.74 was observed during the discharged of our exercise which is contrary to the provision of financial memoranda chapter 14.3 query NO ALG/MMRZO/KHSLG/LQ7/2025 has been raised to that effect.

PAYMENT FOR SERVICES NOT YET EXECUTED

Payment vouchers to the tune of 49,437,075 were observed paid for various services rendered to Local Government have not been made refer the schedule of effected payment vouchers was attached to query NO ALG/MMRZO/KHSLG/LQ3/2025 was raised to the effect.

IRREGULAR PAYMENT VOUCHERS

Payment vouchers to the tune of 239,279,657.04 were observed paid without the attachment of necessary supporting documents to authenticate the payment the schedule of effected payment vouchers were attached to query No ALG/MMRZO/KHSLG/LQ4/2025 raised to the effect.

UN-APPROVAL PAYMENT VOUCHERS

Payment vouchers to the tune of 171,576,841.46 were paid for various services rendered to Local Government without chief accounting officer (chairman)approval the schedule of effected payment vouchers attached to query no ALG/MMRZO/KHSLG/LQ5/2025 was raised to the effect.

PROJECT INSPECTION

During our inspection we observed some projects were not yet to executed amounting to the sum of 3,387,000 for electrification on low tension from toyawa karama to toyawa bubba see query no ALG/MMRZO/KHSLG/LQ8/2025 to that effect.

QUERY ISSUED

1 UN-Accounted expenditure under project account	6,432,000
2 UN-Accounted expenditure filling by pencil	54,363,701.10
3 payments for services not yet rendered	7,960,000
4 irregular payment vouchers	239,279,657.04
5 payments of un-approve payment vouchers	171,576,841.46
6 payments for third party	52,986,913.94
7 un-presented payment vouchers	127,946,891.74
8 payments for project not yet be executed	3,387,000

3.

RECOMMENDATIONS

The Local Government must avoid making a payment without payment vouchers.

The Local Government must avoid making payment without chairman approval

The Local Government must desist from payment without proper documentation.

Based on the above you are required to draw the attention of all concerned to look over the observation and make an instant response to the report and queries and this officer be inform for re-audit

The same is copied to the Auditor General Local Government audit Jigawa state for their information and necessary action.

Best regard

Sale isyaku
Zonal director audit
Mallam madori zone

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

Our Ref: LG/AUD/MMRZO/KFHS/R.1/2/2026 Your Ref: Date: 3rd MARCH, 2026

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

The Honorable Chairman

Kafin Hausa Local Government

DCA
Pls deal as usual
AG 5/3/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

The records/books of account maintained by the treasury have been inspected for the period stated above. The following are observations made from the books, records and vouchers inspected and forwarded for your information and necessary action.

This has been copied to the Auditor General Local Government Audit, Dutse Jigawa State, for his information and further necessary action.

Internal Control: *Most of the payment vouchers were not pre- audited by internal audit unit. This action contravenes the provision prescribed in financial memoranda chapter 40:10 and financial regulation. D.V. A Ledgers and Daily Abstract were not fully posted during the period under review*

Cash Book: *Posting/ entries in to cash book were not casted and balanced to ascertained the monthly balances as set out in the financial memoranda 19.1. Therefore, measure should be taken to ensure each Debit and Credit entry should be made monthly.*

Bank Reconciliation Statement: *It was noted that bank reconciliations statements were not prepared and presented during the period, and most of the opening balances was not correctly brought forward from previous year. which is contrary to the provision of financial memoranda 19:23-25.*

1. UN-PRESENTED PAYMENT VOUCHERS: *Some payments were incurred without preparing payment vouchers. These actions violate provision of financial memoranda chapter 14:3, in that effect query was issued.*

Ok, noted and treated as directed. Filed as appropriately please.
DCA 5/3/26

8. **Items not Taken on charges to store:**
   Reference to the audit query No. LG/AUD/MMRZO/KHS/LQ16 that contain the sum of Fourty Seven Million, Five Hundred and Eighty-One Thousand, Five Hundred Naira (N47,581,500.00) only that is expended for an above underlined captioned therefore, all necessary provision is attached to the payment vouchers and posted in the store ledger for your action.
9. **Irregular Payment Vouchers:**
   Reference to the audit queries No. LG/AUD/MMRZO/KHS/LQ17/2025, and the sum of one Hundred and Two Million, Five Hundred and Ten Thousand Naira (N102,510,000.00) only for an irregular payment voucher, in view of the above, the observation implies the provision of all necessary attachment to the payment vouchers is made and preserved for your verification

Best regards,

Abdullahi Sa'idu
Hon. Chairman

KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote
Ref. No KHLG/ADM/VOL.I/131

Date: 25/02/2026

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

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

DCA
Pls treat (DW) Kabiru AG 14/4/26

AUDIT QUERRIES RESPONSE

Reference to the audit verification exercise and the audit queries in the letter No. 18,19 and 20 for the month of December, 2025, I wish to write and forward herewith an audit resonse as follows:

1. **Un-presented payment vouchers:**
   Reference to the audit queries No. LG/AUD/MMRZO/KHS/LQ18/2025, that contain the sum Seventy-Four Million, Two Hundred and Seven Thousand, Seven Hundred and Seventy-Nine Naira, Twenty Kobo (N74,207,779.20) for the un presented payment vouchers, therefore, all payment vouchers are provided with full documentation and approval, waiting for your verification.
2. **Un-approved payment vouchers:**
   Reference to the audit queries No. LG/AUD/MMRZO/KHS/LQ19/2025 for the sum of Thirty-Nine Million, Four Hundred Thousand Naira (N39,400,000.00) only for un-approved payment vouchers by Chairman. Similarly, the total sum of payment vouchers is trace and forwarded to the Chairman and approval granted, it was due to some travelling on official occasion led to this un-approved payment vouchers to be founded, therefore you may wish to come for verification
3. **Un ~~Accounted~~ IRREGULAR Payment:**
   Reference to the audit queries NO LG/AUD/MMRZO/KHS/LQ20 that contain the sum of Thirty-Eight Million, Two Hundred and Eighty-Six Thousand, Six Hundred Naira(N38,286,600.00) only for an irregular payment voucher,

Would be deal as endorsed and directed when file appropriately
Please.
DCA
14/4

therefore all necessary document involved in the payment were attached is now fully documented looking for your action, please.

Best regards.

Abdullahi Sa'idu
Hon. Chairman

32.

KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote
Ref. NKHLG/ADM/VOL.I/125

Date: 28/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 28/10/25
RECEIVED

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

DCA
Pls deal as usual
AG 28/10/25

AUDIT QUERRIES RESPONSE

Reference .to the audit queries as contained in the Letter No. 1,2,3,4,5,6,7 and 8 for the month of January to June, 2025, I wish to write and forwarded herewith audit response as follows: -

1. **Un-Accounted expenditure under project:**
   Reference to the audit queries No. ALG/MMZ0/KHS/L.Q1/2025 which contained the sum of Six Million, Four Hundred and Thirty Two Thousand Naira (N6,432,000.00) only, as un-accounted expenditure certainly the amount is now accounted and posted in the cashbook, now waiting for your further verification.
2. **Un-Accounted expenditure filling with pencil:**
   Audit query No. ALG/MMZ0/KHS/LQ2/25 that contained the sum Thirty-Four Million, Three Hundred and Sixty-Three Thousand, Seven Hundred and One Naira (N34,363,701.00) only observed that, the amount is ruled with pencil, therefore, the cash book is now proved to be written with biro for that, looking for your verification.
3. **Payment for Service not rendered:**
   Reference to the audit query No. ALG/MMZ0/KHS/LQ3/25 that contained the sum of Four Nine Million, Four Hundred and Thirty-Seven Thousand, Seventy-Five Naira (N49,437,075) only for service not rendered, therefore all necessary formalities were executed for the service to be done and ready for verification.

Noted and would be acted on as endorsed and directed when appropriately filed

DCA 28/10

33.

4. **Irregular Payment Voucher:**
Reference to the audit query No. ALG/MMZ0/VOL.I/KHS/LQ4/25 contain the sum of Two Hundred and Thirty-Nine Million, Two Hundred and Seventy-Nine Thousand, Six Hundred and Seventy-Five Naira, Four Kobo (N239,279,675.04) only for an irregular payment, now are documented and attached with all other relevance attachment for your further verification.

5. **Payment of Un-Approved Expenditure:**
An audit query No. ALG/MMZ0/KHS/LQ5/25 containing the sum of One Hundred and Seventy-One Million, Five Hundred and Seventy-Six Thousand, Eight Hundred and Fourty One Naira, Fourty Six Kobo (N171,576,841.46) as un-approved payment, is now approved and documented for verification.

6. **Payment for Third Party:**
Reference to the audit query No. ALG/MMZ0/KHS/VOL.I/LQ6/25 that contained the sum of Fifty-two Million, Nine Hundred and Eighty-Six Thousand, Nine Hundred and Thirteen Thousand, Ninety-Four Kobo (N52,986,913.94) only, therefore, is duly observed and provide right solution to the task, you may wish to verify.

7. **Un-Presented Payment:**
Reference to the audit query No. ALG/MMZ0/KHS/VOL.I/LQ7/25 that contained the sum of One Hundred and Twenty-Seven Million, Nine Hundred and Fourty Six Thousand, Eight Hundred and Ninety-One Naira, Seventy-Four Kobo (N127,946,891.74) only for unpresented voucher, is therefore, now presented and posted to the appropriate ledger and ready for verification.

8. **Payment for Project Yet to be executed:**
Reference to the audit query No. ALG/MMZ0/KHS/VOL.I/LQ8/25 that contained the sum of Three million, Three Hundred and Eighty-Seven Thousand (N3,387,000.00) as payment of project not executed, therefore the detail of expenditure is duly observed and documented, that implies the work done, now is ready for verification

Best regards.

Abdullahi Sa'idu
Hon. Chairman

KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote
Ref. No. KHLG/ADM/VOL.I/131

Date: 13/03/2026

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

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

DCA
pls treat AG 14/4/26

AUDIT QUERRIES RESPONSE

Reference to the audit querries as contained in the letter No. 9,10,11,12,13,14,1516 and 17 for the month of July to Nov. 2025, I wish to write and forward herewith an audit response as follows:

1. **Un-presented payment vouchers:**
Reference to the audit queries No. LG/AUD/MMR20/KHS/LQ9/2025, that comprises the sum of Seventy Nine Million, Nine Hundred and Thirteen Thousand, Six Hundred and Thirty Two Naira (N75,913,632.00) only as an above underlined captioned, therefore, the sum of Fourty Three Million, Three Hundred and Thirty Nine Thousand, Seven Hundred and Ninety One Naira, Five Kobo (N45,339,791.05) were observed as misplaced, and now trace, the complete payment vouchers, and the sum of Thirty Two Million, Four Hundred and Seventy Three Thousand, Eight Hundred and Fourty Naira, Ninety Five Kobo (N32,573,840.95) is provided with full documentation and preserved for your further verification.
2. **Payment for Services not rendered:**
Reference to the audit querries NoLG/AUD/MMR20/KHS/LQ10/2025, that contained the sum of Seventy Three Million, Eight Hundred and Seventeen Thousand, Five Hundred Naira (N73,817,500.00) only as services not rendered, therefore, our observation proved that some areas were quoted wrong, an example of Bulangu Market is quoted but the work is for Kafin Hausa Market not Bulangu, and other payment were made as government

Noted as directed which filed as appropriately pls.
DCA
14/4

directive, therefore, the total sum is now proved and preserved for your observation.

3. **Un Accounted Payment:**

Reference to the audit queries NO LG/AUD/MMRZO/KHS/LQ11/2025 that contained the sum of One Million, Seven Hundred and Thirteen Thousand, Sven Hundred and Eighty-Two Naira, Sixty-One Kobo (N1,713,782.61) only is captured as un accounted payment, but we realised that cashbook is not posted with that sum of amount as expenditure ~~for~~ to some third party payment I.E vat and withholding tax, now the process was determine and cleared, you may wish to come for verification.

4. **Un-executed Projects:**

Reference to the audit query No. LG/AUD/MMRZO/KHS/LQ12/2025 that is amounting to Eighteen Million, Four Hundred and Sixteen Thousand, Two Hundred Naira (N18,416,200.00) Only, as un-executed project, therefore, we found that, some location and site are miss directed to locate the areas, therefore the document is preserved looking for your further action.

5. **Un-Supplied Hand Pump Materials:**

Reference to the audit queries No. LG/AUD/MMRZO/KHS/LQ13/2025 contain the sum of Forty-One Million, One Hundred and Fifty Thousand Naira (N41,150,000.00) only as un-supplied hand pump materials, therefore, all necessary document to prove this supply is now provided and posted in various ledger waiting for your verification.

6. **Payment to Third Party:**

Reference to the audit queries No. LG/AUD/MMRZO/KHS/LQ14/2025 the sum of Seventy Million, One Hundred and Sixty-Nine Thousand, Three Hundred and Eighty-Seven Naira, Thirty-Four Kobo (N70,169,381.34) only that contain in the above underline captioned after compiled and re-provide another necessary document to avoid the third-party involvement, wish you may come and verified.

7. **Trip to attend workshop at Abuja, Kaduna and Kano** E.T.C

Reference to the audit query No. LG/AUD/MMRZO/KHS/LQ15/2025 that contain the sum of Eighty-Three Million, Nine Hundred and Fifty Thousand Naira (N83,950,000.00) only in respect of the Seminar and workshops, therefore all necessary document is provided and attached for your further verification.