KAUGAMA
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
KAUGAMA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

KAUGAMA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

Contents

KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No. KGM/FW/ADM/V.11

Date: 25/3/2026

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

DSA
Kindly study & deal
AG 25/3/26

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

SUBMISSION OF 2025 ANNUAL ACCOUNT

I hereby kindly forward our 2025 annual account for your consideration please.

Lawan Dangambo

Treasurer Kaugama LGA

HON. USMAN MASAKI DANSULE
EXECUTIVE CHAIRMAN
KAUGAMA LOCAL GOVT.

JIGAWA STATE OF NIGERIA

KAUGAMA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

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

10/06/2026

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 KAUGAMA Local Government as at 31st December, 2025 and its operations for the period ended on that date.

We accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

25-3-2026	25/3/26
....	....
LAWAN DANGAMBO GAGARAWA	USMAN MASAKI DANSULE
TREASURER	EXERCUTIVE CHAIRMAN

15KGM

KAUGAMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________

*Date:*______________________

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

1. **General information**

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

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

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

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

The Financial Statements presented include:

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

2.2 **The Accounting Policies**

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

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

C. Other Accounting Policies

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

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

3. **Reporting Currency**
The GPFS shall be prepared in the Nigerian Naira.

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

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

1. **General information**

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

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

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

5. **Comparative Information**

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

6. **Completeness**

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

7. **Prudence**

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

8. **Neutrality**

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

9. **Verifiability**

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

10. **Understandability**

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

11. **Budget Figures**

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

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

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

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

a. Receivables from Exchange Transactions

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

18. Prepayments

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

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

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.

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,855,702,282.90	Government Share of FAAC (Statutory Revenue)	1	3,396,134,475.49	3,617,089,601.00	0.00	3,617,089,601.00	220,955,125.51
2,055,372,641.03	Government Share of VAT	2	2,635,516,383.43	2,559,998,496.00	0.00	2,559,998,496.00	(75,517,887.43)
50,000.00	Tax Revenue	3	50,000.00	100,000.00	0.00	100,000.00	50,000.00
23,696,798.02	Non Tax Revenue	4	30,151,302.07	13,810,000.00	0.00	13,810,000.00	(16,341,302.07)
126,612,381.60	Transfer from Other Govt. Entities	5	252,460,985.12	2,000,000.00	0.00	2,000,000.00	(250,460,985.12)
4,061,434,103.55	**Total Revenue (A)**		**6,314,313,146.11**	**6,192,998,097.00**	**0.00**	**6,192,998,097.00**	(121,315,049.11)
	EXPENDITURE						
1,354,833,069.43	Salaries & Wages	6	2,194,265,006.00	2,445,940,798.00	0.00	2,445,940,798.00	251,675,792.00
107,613,347.59	Social Benefit	7	240,344,603.97	205,000,000.00	0.00	205,000,000.00	(35,344,603.97)
964,402,270.62	Overhead Cost	8	1,852,374,971.84	3,853,019,248.00	283,179,410.00	3,569,839,838.00	2,000,644,276.16
	Other over Head Cost			0.00	0.00		0.00
969,133,770.38	Grants & Contributions	9	1,362,318,072.68	532,000,000.00	0.00	532,000,000.00	(830,318,072.68)
340,819,521.43	Transfer to other Govt Agencies	10	223,325,948.27	327,486,000.00	0.00	327,486,000.00	104,160,051.73
27,277,207.03	Depreciation		50,098,118.54	0.00	0.00		(50,098,118.54)
3,764,079,186.48	**Total Expenditure (b)**		**5,922,726,721.30**	**7,080,266,636.00**	**0.00**	**7,080,266,636.00**	1,157,539,914.70
							0.00
297,354,917.07	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		**391,586,424.81**	0.00	0.00	0.00	(391,586,424.81)
							0.00
	Gain/Loss on Disposal of Asset		**0.00**	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/ (Expenses) (D)		0.00	0.00	0.00	0.00	0.00
							0.00
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		**391,586,424.81**	0.00	0.00	0.00	(391,586,424.81)
							0.00
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) for the period G=(E-F)		**391,586,424.81**	**0.00**	**0.00**	**0.00**	**(391,586,424.81)**

The accompanying notes form part of these statements

25-3-2026

LAWAN DANGMBO GAGARAWA
Treasurer
Kaugama Local Government, Jigawa State

KAUGAMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINAN CIAL POSITION AS AT 31ST DECEMBER, 2025

DESCRIPTION	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS				-	
Current Assets					
Cash and Cash Equivalents Bank	**14**	93,635,581.73	0.00	20,876,930.40	0.00
Receivables	**15**	16,452,791.82	0.00	16,492,896.82	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	**110,088,373.55**	0.00	**37,369,827.22**
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**	1,417,386,515.28	0.00	1,106,127,736.00	0.00
Intangible Assets					1,106,127,736.00
Total Non Current Assets B		0.00	**1,417,386,515.28**	0.00	**1,106,127,736.00**
Total Assets C = A + B		**0.00**	**1,527,474,888.83**	**0.00**	**1,143,497,563.22**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	**45,107,500.14**	0.00	**52,716,599.34**	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 Liabilit ies D		0.00	**45,107,500.14**	0.00	**52,716,599.34**
Non-Current Liabilities			0.00	0.00	0.00
Public Funds			0.00	0.00	0.00
Long Term Provision			0.00	0.00	0.00
Long Term Borrowings			0.00	0.00	0.00
Other Non Current Liabilities	**18**	**0.00**	0.00	**0.00**	0.00
Total Non Current Liabilities E			**0.00**	0.00	**0.00**
Total Liabilities F = D + E			**45,107,500.14**	0.00	**52,716,599.34**
Net Assets: G = C - F			**1,482,367,388.69**	**0.00**	**1,090,780,963.88**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	**19**	793,073,441.34	0.00	793,073,441.34	0.00
Accumulated Surplus/(Deficits)	**20**	689,293,947.35	0.00	297,707,522.54	0.00
Minority Interest			0.00	0.00	0.00
Total Net Assets/Equity: H = G			**1,482,367,388.69**	**0.00**	**1,090,780,963.88**

The accompanying notes form part of these statements

25-3-2026

LAWAN DANGMBO GAGARAWA
Treasurer
Kaugama Local Government, Jigawa State

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

KAUGAMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025

DESCRIPTIONS	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	3,396,134,475.49	0.00	1,855,702,282.90	0.00
Government Share of VAT	2	2,635,516,383.43	0.00	2,055,372,641.03	0.00
Taxes Revenue	3	50,000.00	0.00	50,000.00	0.00
Non Tax Revenue (Independent Revenue)	4	30,151,302.07	0.00	23,696,798.02	0.00
Transfer from Other Government Entities	5	252,460,985.12	0.00	126,612,381.60	0.00
Total Inflow from operating Activities (A)		**6,314,313,146.11**	**6,314,313,146.11**		**4,061,434,103.55**
Outflows					
Salaries & Wages	6	2,194,265,006.00	0.00	1,354,833,069.43	0.00
Social Benefits	7	240,344,603.97	0.00	107,613,347.59	0.00
Overhead Cost	8	1,852,374,971.84	0.00	964,402,270.62	0.00
Grants & Contributions	9	1,362,318,072.68	0.00	969,133,770.38	0.00
Other Overhead Cost		0.00	0.00	340,819,521.43	0.00
Transfer to other government Entities	10	223,325,948.27	0.00	0.00	0.00
Finance Cost		**5,872,628,602.76**	**5,872,628,602.76**	**0.00**	**3,736,801,979.45**
Total Outflow from Operating Activities (B)		**0.00**	**0.00**	**0.00**	**0.00**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**441,684,543.35**	0.00	**324,632,124.10**
CASH FLOW FROM INVESTING ACTIVITIES				0.00	
Proceeds from sale of PPE		0.00	0.00	(340,331,501.69)	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(361,356,897.82)	0.00	0.00	0.00
Net Cash Flow from Investing Activities		0.00	**(361,356,897.82)**	0.00	**(340,331,501.69)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received				45,388.00	
Proceeds from Borrowings (Advance repaid)	12	40,105.00	**0.00**	27,198,989.97	0.00
Repayment of Borrowings (other non Current liabilities)	13	(7,609,099.20)	**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**	**(7,568,994.20)**	0.00	**27,244,377.97**
Net Cash Flow From All Activities Last Bank		**0.00**	72,758,651.33	0.00	11,545,000.38
Cash & Its Equivalent as at 1st January, 2024 Bank		0.00	20,876,930.40	**0.00**	9,331,930.02
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**93,635,581.73**	**0.00**	**20,876,930.40**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		**391,586,424.81**	0.00	297,354,917.07	0.00
Add Back Non-Cash Movement Items:		0.00	0.00		0.00
DEPRECIATION CHARGES		50,098,118.54	0.00	27,277,207.03	0.00
impairment Charges		0.00	0.00	0.00	0.00
			441,684,543.35		324,632,124.10
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		40,105.00	0.00	45,388.00	0.00
Net Movement in Payables		(7,609,099.20)	0.00	27,198,989.97	0.00
Net Cash Flow from Operating Activities		**0.00**	**(7,568,994.20)**	**0.00**	**27,244,377.97**
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(361,356,897.82)	(361,356,897.82)	(340,331,501.69)	**(340,331,501.69)**
Total Items Classified as Investing Activities					
Net Cash Flow From All (Operating) Activities		0.00	72,758,651.33	**0.00**	11,545,000.38
Cash & it's Equivalent as at 1 January,2025		0.00	20,876,930.40	0.00	9,331,930.02
Cash & it's Equivalent as at 31 December,2025		**0.00**	**93,635,581.73**	**0.00**	**20,876,930.40**

The accompanying notes form part of these statements

25-3-2026

LAWAN DANGMBO GAGARAWA
Treasurer
Kaugama Local Government, Jigawa State

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	.	₦	₦	₦
Balance at 1st Jan.2025	793,073,441.34	0.00	297,707,522.54	1,090,780,963.88
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	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	391,586,424.81	0.00
Balance at 31December 2025	793,073,441.34	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	**793,073,441.34**	**0.00**	**689,293,947.35**	**1,482,367,388.69**

The accompanying notes form part of these statements

25-3-2026

LAWAN DANGMBO GAGARAWA
Treasurer
Kaugama Local Government, Jigawa State

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025					
NOTE	**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	STATUTORY ALLOCATION	2,346,866,219.41	1,260,000,000.00	(1,086,866,219.41)	460,659,149.54
	SHARE OF EXCHANGE	176,921,114.72	450,000,000.00	273,078,885.28	1,075,877,217.45
	SHARE OF NON OIL REVENUE	21,519,720.26	0.00	(21,519,720.26)	53,799,300.64
				0.00	166,303,831.30
	E-MONEY	136,966,686.47	1,000,000,000.00	863,033,313.53	66,169,224.06
	SOLID MINIRAL	5,283,171.37	100,000,000.00	94,716,828.63	30,338,532.76
	ADDITIONAL CASHFLOW	708,577,563.26	807,089,601.00	98,512,037.74	
				0.00	2,555,027.15
	TOTAL	**3,396,134,475.49**	**3,617,089,601.00**	**220,955,125.51**	**1,855,702,282.90**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
MONTH	**STATUTORY ALLOCATION**	**SHARE OF EXCH**	**SHR OF NON OIL**	**SOLID MINIRAL**	**E-MONEY**	**PARIS CLUB**	**ECOLOGICAL**	**ADD INFLOW**	**TOTAL**
JANUARY	68,501,107.21	76,834,714.62	0.00	0.00	10,373,837.14	0.00	0.00	279,206,331.48	**434,915,990.45**
FEBRUARY	140,365,092.42	40,065,415.17	0.00	0.00	6,811,800.16	0.00	0.00	314,384,151.68	**501,626,459.43**
MARCH	149,617,961.32		0.00	5,283,171.37	11,535,700.92	0.00	0.00	114,987,080.10	**281,423,913.71**
APRIL	172,584,626.77	5,474,755.67	0.00	0.00	8,240,206.34	0.00	0.00	0.00	**186,299,588.78**
MAY	176,188,665.78	15,710,607.83	0.00	0.00	12,826,923.30	0.00	30,037,037.00	0.00	**234,763,233.91**
JUNE	160,751,637.63	14,942,327.36	0.00	0.00	9,142,903.47	21,037,446.51	0.00	0.00	**205,874,314.97**
JULY	193,814,398.71	7,821,603.15	21,519,720.26	0.00	9,621,099.47	0.00	0.00	0.00	**232,776,821.59**
AUGUST	250,738,661.26	7,983,844.02	0.00	0.00	12,381,332.58	0.00	0.00	0.00	**271,103,837.86**
SEPTEMBER	257,875,428.06	8,087,846.90	0.00	0.00	10,598,904.58	0.00	0.00	0.00	**276,562,179.54**
OCTOBER	237,612,366.97	0.00	0.00	0.00	16,816,612.48	0.00	0.00	0.00	**254,428,979.45**
NOVEMBER	265,801,963.73	0.00	0.00	0.00	15,646,709.64	0.00	0.00	0.00	**281,448,673.37**
DECEMBER	273,014,309.55	0.00	0.00	0.00	12,970,656.39	0.00	0.00	0.00	**285,984,965.94**
TOTAL	**2,346,866,219.41**	**176,921,114.72**	**21,519,720.26**	**5,283,171.37**	**136,966,686.47**	**21,037,446.51**	**30,037,037.00**	**708,577,563.26**	**3,447,208,959.00**

NOTE	**VALUE ADDED TAX**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
2	Share of Value Added Tax (VAT)	**2,635,516,383.43**	2,559,998,496.00	75,517,887.43	0.00

2a	**DETAILS OF GOVT. SHARE OF VAT**	**NET RECEIPT 2025**	**DEDUCTION AT SOURCE**	**TOTAL**	**NET RECEIPT 2024**	**DEDUCTION AT SOURCE**	**TOTAL**
1	JANUARY	205,294,336.95	0.00	205,294,336.95	152,923,713.37	0.00	152,923,713.37
2	FEBRUARY	243,281,558.22	0.00	243,281,558.22	131,006,491.84	0.00	131,006,491.84
3	MARCH	207,857,222.51	0.00	207,857,222.51	140,899,398.71	0.00	140,899,398.71
4	APRIL	203,709,439.90	0.00	203,709,439.90	171,785,071.81	0.00	171,785,071.81
5	MAY	200,972,672.23	0.00	200,972,672.23	157,830,575.90	0.00	157,830,575.90
6	JUNE	231,633,328.58	0.00	231,633,328.58	157,063,512.33	0.00	157,063,512.33
7	JULY	220,175,591.38	0.00	220,175,591.38	171,876,576.00	0.00	171,876,576.00
8	AUGUST	218,832,778.34	0.00	218,832,778.34	195,430,493.98	0.00	195,430,493.98
9	SEPTEMBER	233,348,575.59	0.00	233,348,575.59	176,913,265.69	0.00	176,913,265.69
10	OCTOBER	280,918,727.33	0.00	280,918,727.33	182,490,266.83	0.00	182,490,266.83
11	NOVEMBER	225,979,357.62	0.00	225,979,357.62	216,028,429.02	0.00	216,028,429.02
12	DECEMBER	163,512,794.78	0.00	163,512,794.78	201,124,845.55	0.00	201,124,845.55
	TOTAL	**2,635,516,383.43**	0.00	**2,635,516,383.43**	**2,055,372,641.03**	0.00	2,055,372,641.03

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	50,000.00	100,000.00	50,000.00	0.00
	TOTAL	**50,000.00**	**100,000.00**	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	4,306,360.00	1,170,000.00	(3,136,360.00)	798,000.00
	FEES	19,158,174.87	8,690,000.00	(10,468,174.87)	20,530,468.02
	FINES	0.00	0.00	0.00	0.00
	SALES	0.00	100,000.00	100,000.00	295,000.00
	EARNINGS	4,197,910.00	1,500,000.00	(2,697,910.00)	1,835,950.00
	RENT ON GOVERNMENT BUILDING	1,488,857.20	1,300,000.00	(188,857.20)	237,380.00
	REPAYMENT	1,000,000.00	1,000,000.00	0.00	0.00
	TOTAL	**30,151,307.07**	**13,810,000.00**	(16,341,302.07)	**23,696,798.02**
NOTE	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
4a	**Break Down of Non tax Revenue**				
	LICENCES				
	Bake/bakery House license	34,210.00	100,000.00	65,790.00	0.00
	Dried Fish & Meat licenses	7,000.00	100,000.00	93,000.00	0.00
	Hawkers permits	120,650.00	20,000.00	(100,650.00)	0.00
	Tractor Hiring services	3,289,000.00	300,000.00	(2,989,000.00)	0.00
	Cattle Dealers license	0.00	0.00	0.00	0.00
	Communication Equipment Inst. Permits	833,000.00	500,000.00	(333,000.00)	0.00
	Cinematography/Photo Studio	0.00	30,000.00	30,000.00	0.00
	Building Material / Block Making Licenses	22,500.00	100,000.00	77,500.00	0.00
	Welding Machine License	0.00	20,000.00	20,000.00	0.00
	TOTAL	**4,306,360.00**	**1,170,000.00**	**(3,136,360.00)**	0.00
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	15,666,177.01	5,600,000.00	(10,066,177.01)	0.00
	Contractor Registration fee	1,659,447.86	1,000,000.00	(659,447.86)	0.00
	Land use/sand dredging	500,000.00	500,000.00		0.00
	Birth / Death Registration	584,500.00	1,000,000.00	415,500.00	0.00
	Timber and forest fees	8,000.00	20,000.00	12,000.00	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg. fees	240,050.00	120,000.00	(120,050.00)	0.00
	Customary	0.00	50,000.00	50,000.00	0.00
	building plan fees	0.00	50,000.00	50,000.00	0.00
	certificate of occupancy	0.00	200,000.00	200,000.00	0.00
	Slaughter/ stock fees	500,000.00	50,000.00	(450,000.00)	0.00
	business centre operation	0.00	100,000.00	100,000.00	0.00
	TOTAL	**19,158,174.87**	**8,690,000.00**	**(10,468,174.87)**	0.00
	FINES				0.00
	Fines	**0.00**			0.00
					0.00
	SALES				0.00
	Sales of Stores /Scraps/ Unserviceable Items		100,000.00	100,000.00	0.00
	TOTAL		**100,000.00**	**100,000.00**	0.00

	EARNINGS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Earning from Market	1,252,340.00	500,000.00	(752,340.00)	0.00
	Earning from Motor Park	358,220.00	300,000.00	(58,220.00)	0.00
	Earning from Comm., Activities, shop & shopping centre	1,620,620.00	500,000.00	(1,120,620.00)	0.00
	Earning from cattle Market	742,730.00	200,000.00	(542,730.00)	0.00
	Abbatoir / slaughter house	224,000.00			0.00
	TOTAL	**4,197,910.00**	**1,500,000.00**	(2,697,910.00)	0.00
	Rent on government Building general				0.00
	Rent on government Building	1,241,000.00	1,000,000.00	(241,000.00)	0.00
	Rent on Government properties	247,857.20	300,000.00		0.00
	TOTAL	**1,488,857.20**	**1,300,000.00**	**(241,000.00)**	0.00
				(241,000.00)	0.00
	REPAYMENT GENERAL			**(482,000.00)**	0.00
	Refund of overpayment	500,000.00	500,000.00	**(723,000.00)**	0.00
	unclaimed deposits	500,000.00	500,000.00	**(1,205,000.00)**	0.00
				(1,928,000.00)	0.00
	TOTAL	**1,000,000.00**	**1,000,000.00**	**(3,133,000.00)**	0.00
				(21,449,000.00)	0.00
	TOTAL		**50,000.00**	**(34,704,000.00)**	0.00
	GRAND TOTAL	**30,151,302.07**	**13,810,000.00**	**(56,153,000.00)**	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	130,020,000.00	0.00	188,094,483.51	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	0.00	0.00
	40% PHC STAFF SALARY	120,465,478.52	0.00	0.00	0.00
	Total Transfer From Other Govt . Entities	**252,460,985.12**	**2,000,000.00**	**188,094,483.51**	0.00

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)/IGR/STABILIZATION					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	10,000,000.00	**0.00**	**164,625.55**	0.00
2	FEBRUARY	0.00	0.00	**164,625.55**	0.00
3	MARCH	0.00	11,993,858.85	**164,625.55**	0.00
4	APRIL	20,020,000.00	12,045,325.08	**164,625.55**	0.00
5	MAY	15,000,000.00	12,008,458.72	**164,625.55**	0.00
6	JUNE	65,000,000.00	12,067,516.26	**164,625.55**	0.00
7	JULY	0.00	12,071,822.57	**164,625.55**	0.00
8	AUGUST	0.00	12,051,462.93	**164,625.55**	0.00
9	SEPTEMBER	20,000,000.00	12,083,037.06	**164,625.55**	0.00
10	OCTOBER	0.00	12,077,734.73	**164,625.55**	0.00
11	NOVEMBER	0.00	12,015,434.43	**164,625.55**	0.00
12	DECEMBER	0.00	12,050,827.89	**164,625.55**	0.00
	TOTAL	**130,020,000.00**	**120,465,478.52**	**1,975,506.60**	0.00

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	11,453,527.47	52,363,067.00	40,909,539.53	20,483,832.20
	Legislative Council	24,626,024.48	29,400,227.00	4,774,202.52	11,648,115.60
	Administrative and General services	102,700,952.13	103,871,385.00	1,170,432.87	64,898,230.63
	SUB-TOTAL	**138,780,504.08**	**185,634,679.00**	46,854,174.92	**97,030,178.43**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	11,969,698.08	9,718,334.00	(2,251,364.08)	6,931,423.00
	Forestry Section	10,022,962.00	12,435,397.00	2,412,435.00	9,359,023.00
	Livestock Section (Veterinary)	41,714,395.72	20,787,616.00	(20,926,779.72)	19,575,222.00
	Treasury Account Section	32,719,104.28	123,929,992.00	91,210,887.72	19,823,790.00
	Internal Audit	4,198,680.00	3,496,364.00	(702,316.00)	2,824,285.00
	Planning, Research & Statistics Department	85,582,534.00	88,641,606.00	3,059,072.00	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	63,876,281.70
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	15,550,940.75	15,208,516.00	(342,424.75)	11,844,050.00
	Road & Communication Section	4,144,536.00	3,220,684.00	(923,852.00)	3,247,132.00
	Mechanical Section	3,963,936.00	11,330,027.00	7,366,091.00	10,956,204.00
	Electrical Section	3,647,299.20	5,585,325.00	1,938,025.80	4,813,334.00
	Land & Survey Section	7,871,508.00	4,543,784.00	(3,327,724.00)	4,687,390.95
	Building Section	12,241,211.38	6,427,162.00	(5,814,049.38)	5,608,827.00
	SUB-TOTAL	**233,626,805.41**	**305,324,807.00**	71,698,001.59	**163,546,962.65**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	226,299,063.11	121,696,180.00	(104,602,883.11)	77,315,621.33
	Education (Teaching Staff)	1,052,843,305.76	1,322,355,983.00	269,512,677.24	717,955,010.88
	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)	147,148,721.80	109,929,793.00	(37,218,928.80)	91,303,937.44
	Curative	288,821,121.24	302,563,796.00	13,742,674.76	166,056,342.70
	Rural Water Supply	13,695,636.00	7,433,970.00	(6,261,666.00)	6,620,475.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	44,792,416.00	27,967,712.00	(16,824,704.00)	15,470,496.00
	Information, Youth, Sport & Culture	6,456,528.40	8,935,988.00	2,479,459.60	5,697,286.00
	Social Welfare Section	37,640,297.00	48,926,396.00	11,286,099.00	11,046,802.00
	Trade Section and Cooperatives	4,160,607.20	5,171,494.00	1,010,886.80	2,789,957.00
	SUB-TOTAL	**1,821,857,696.51**	**1,954,981,312.00**	133,123,615.49	**1,094,255,928.35**
	GRAND TOTAL	**2,194,265,006.00**	**2,445,940,798.00**	251,675,792.00	**1,354,833,069.43**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	**CONTRIBUTION TO PENSION FOR L.G.A. STAFF**	45,842,994.75	80,000,000.00	34,157,005.25	35,970,450.05
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	87,453,717.89	100,000,000.00	12,546,282.11	59,526,777.99
	CONTRIBUTION TO PENSION FOR PHC STAFF	18,159,002.47	25,000,000.00	6,840,997.53	12,116,119.55
	17% OUTSTANDING DEPT	88,888,888.86	0.00	(88,888,888.86)	0.00
	TOTAL	**240,344,603.97**	**205,000,000.00**	(35,344,603.97)	**107,613,347.59**

NOTE	OVER HEAD				
8.0	OVER HEAD	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8.1	ADMINISTRATIVE SECTOR				
	Office of the Chairman	65,220,385.00	52,363,067.00	(12,857,318.00)	51,941,764.00
	Legislative Council	52,694,500.00	29,400,227.00	(23,294,273.00)	20,339,304.00
	Administrative and General services	170,743,643.28	103,871,385.00	(66,872,258.28)	134,603,051.53
	SUB-TOTAL	**288,658,528.28**	**185,634,679.00**	(103,023,849.28)	**206,884,119.53**
	ECONOMIC SECTOR			0.00	
	Agriculture Section	15,837,800.00	9,718,334.00	(6,119,466.00)	6,747,000.00
	Forestry Section	837,700.00	12,435,397.00	11,597,697.00	2,130,000.00
	Livestock Section (Veterinary)	2,054,000.00	20,787,616.00	18,733,616.00	295,000.00
	Treasury Account Section	18,509,465.14	123,929,992.00	105,420,526.86	18,114,986.00
	Internal Audit		3,496,364.00	3,496,364.00	1,000,000.00
	Planning, Research & Statistics Department	26,162,000.00	88,641,606.00	62,479,606.00	13,003,667.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	2,983,905.00	15,208,516.00	12,224,611.00	3,987,000.00
	Road & Communication Section	15,753,281.75	3,220,684.00	(12,532,597.75)	660,000.00
	Mechanical Section	55,023,111.76	11,330,027.00	(43,693,084.76)	32,471,965.30
	Electrical Section	142,392,543.12	5,585,325.00	(136,807,218.12)	16,352,911.64
	Land & Survey Section	1,500,000.00	4,543,784.00	3,043,784.00	0.00
	Building Section	61,961,532.87	6,427,162.00	(55,534,370.87)	36,845,598.25
	SUB-TOTAL	**343,015,339.64**	**305,324,807.00**	(37,690,532.64)	**131,608,128.19**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	59,604,077.00	121,696,180.00	62,092,103.00	3,120,000.00
	Education (Teaching Staff)		1,322,355,983.00	1,322,355,983.00	6,410,000.00
	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)	62,732,500.00	109,929,793.00	47,197,293.00	13,408,850.48
	Curative	42,015,111.09	302,563,796.00	260,548,684.91	23,539,000.00
	Rural Water Supply	122,568,460.63	7,433,970.00	(115,134,490.63)	2,813,880.48
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	31,325,800.12	27,967,712.00	(3,358,088.12)	12,000,000.00
	Information, Youth, Sport & Culture	19,807,500.00	8,935,988.00	(10,871,512.00)	15,000,000.00
	Social Welfare Section	80,686,921.75	48,926,396.00	(31,760,525.75)	11,000,000.00
	Trade Section and Cooperatives	13,000,000.00	5,171,494.00	(7,828,506.00)	1,300,000.00
	SUB-TOTAL	**431,740,370.59**	**1,954,981,312.00**	1,523,240,941.41	**88,591,730.96**
	TOTAL	**1,063,414,238.51**	**2,445,940,798.00**	1,382,526,559.49	**0.00**
		788,960,733.33	**1,123,899,040.00**	334,938,306.67	**295,475,850.49**
	GRAND TOTAL	**1,852,374,971.84**	**3,569,839,838.00**	1,717,464,866.16	**295,475,850.49**
	ADMINISTRATIVE SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Land Compensation	6,577,889.00	6,000,000.00	(577,889.00)	0.00
	Payment of Liabilities	12,547,685.36	2,000,000.00	(10,547,685.36)	0.00
	Contribution for the Purchase of Hilux to Zonal Inspector	50,000,000.00	51,393,395.00	1,393,395.00	0.00
	Renovation of LGA Secretariat	54,942,945.11	100,000,000.00	45,057,054.89	0.00
	Renovation of Duplex House	33,992,745.68	6,000,000.00	(27,992,745.68)	0.00
	Transportation and Distribution of Fertilizer TO KGM	3,078,750.00	5,000,000.00	1,921,250.00	0.00
	Furnishing of District House	20,508,187.00	60,000,000.00	39,491,813.00	0.00
	Renovation of NYSC Lodge	7,601,073.49	16,891,623.00	9,290,549.51	0.00
	SUB TOTAL	**189,249,275.64**	**247,285,018.00**	58,035,742.36	0.00

	ECONOMIC SECTOR	14,810,203.59		(11,810,203.59)	0.00
	Purchase of Agro Chemicals	3,851,000.00	3,000,000.00	1,149,000.00	0.00
	Typha Grass Clearance	3,500,000.00	5,000,000.00	1,500,000.00	0.00
	Purchase of Fishing Equipment	1,500,000.00	5,000,000.00	18,500,000.00	0.00
	Purchase of Grains	172,346,106.51	20,000,000.00	(152,346,106.51)	0.00
	River Embankment	1,000,000.00	5,000,000.00	4,000,000.00	0.00
	Animal Vaccination	3,000,000.00	3,000,000.00	0.00	0.00
	Road Side tree planting	1,000,000.00	3,000,000.00	0.00	0.00
	Rehabilitation HT line at Kaugama	7,696,769.70	20,492,198.00	12,795,428.30	0.00
	Electrical Project at Kaugama and Dakayyawa	14,810,203.50	80,000,000.00	0.00	0.00
	Electric Project from KwanarYalleman to Ubba	8,348,894.30	15,000,000.00	6,651,105.70	0.00
	SUB TOTAL	**217,052,974.01**	**159,492,198.00**	(57,560,776.01)	0.00
	SOCIAL SECTOR	0.00	0.00	0.00	0.00
	Contribution to community development	94,700,969.15	0.00	(94,700,969.15)	0.00
	Construction of five daily prayer mosque across the LG	70,077,399.84	0.00	(70,077,399.84)	0.00
	Construction of Friday mosque across LG	29,541,101.99	75,000,000.00	45,458,898.01	0.00
	Wall fencing of Grave yard at KGM and Marke	60,545,080.67	3,000,000.00	(57,545,080.67)	0.00
	Purchase of handpump Material	57,429,242.50	5,000,000.00	(52,429,242.50)	0.00
	Purchase of Submersible pump	11,508,257.20	3,000,000.00	(8,508,257.20)	0.00
	Purchase of sporting material	1,060,000.00	5,000,000.00	3,940,000.00	0.00
	Women and Youth empowerment	14,000,000.00	3,000,000.00	(11,000,000.00)	0.00
	Special Security Intervention	11,745,500.00	27,672,304.00	15,926,804.00	0.00
	Construction of five daily prayer mosque across the LG	88,098,896.43	60,000,000.00	(28,098,896.43)	0.00
	Construction of five daily mosque at Yalleman Hausawa	6,952,035.20	15,000,000.00	8,047,964.80	0.00
	SUBTOTAL	**382,658,483.68**	0.00	(382,658,483.68)	0.00
	TOTAL	**788,960,733.33**	**1,123,899,040.00**	**334,938,306.67**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	71,759,650.96	80,000,000.00	8,240,349.04	37,094,315.54
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	68,878,518.32		(68,878,518.32)	37,144,325.54
	2% Sule Lamido University Kafin Hausa	106,441,098.76	40,000,000.00	(66,441,098.76)	72,451,559.30
	Contribution to State & LG Joint Projects &Programmes	503,499,999.97	200,000,000.00	(303,499,999.97)	331,000,000.00
	5% EMIRATE	264,253,536.50	12,000,000.00	(252,253,536.50)	182,450,437.40
	MINISTRY FOR LOCAL GOVT (STABILIZATION)	347,485,268.17	200,000,000.00	(147,485,268.17)	31,258,020.48
					277,735,112.12
	TOTAL	**1,362,318,072.68**	**532,000,000.00**	(830,318,072.68)	969,133,770.38
NOTE	**TRANSFER TO OTHER GOVT. AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	**Ministry for Local Government (Street Light Fund)**	25,378,940.57	150,000,000.00	124,621,059.43	153,938,150.81
	Ministry for Water Resources (Water Facilities)	12,590,794.63	130,000,000.00	117,409,205.37	162,692,703.96
	Directorate of Special Services (Vigilante, Hisbah & Disable)	12,145,222.22	47,486,000.00	35,340,777.78	17,918,666.66
	SEMA (RAMADAN FEEDING)	105,090,970.37	0.00	(105,090,970.37)	6,270,000.00
	JICHMA	9,250,000.00	7,200,000.00	(2,050,000.00)	0.00
	Directorate of Special Services (SECURITY GUARDS)	19,732,000.00	68,000,000.00	48,268,000.00	0.00
	MIN OF INFORMATION JBC	820,000.00	0.00	(820,000.00)	0.00
	MASAKI NUTRITION	7,060,000.00	0.00	(7,060,000.00)	0.00
	Directorate of Salary and Pension Administration	31,258,020.48	800,000,000.00	768,741,979.52	6,270,000.00
	TOTAL	**223,325,948.27**	**327,486,000.00**	104,160,051.73	**347,089,521.43**

NOTE	PURCHASE, CONSTRUCTION/REHABILITALION OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	Procurement of official Vehicle for Chairman	76,001,475.00	200,000,000.00	123,998,525.00	0.00
	Purchase of office furnitures	7,581,173.81	5,000,000.00	(2,581,173.81)	0.00
	Construction of District Head house at Marke KGM and Yalo	154,939,791.89	75,000,000.00	(79,939,791.89)	0.00
	Wall fencing of NYSC Lodge at KGM	12,188,019.14	10,000,000.00	(2,188,019.14)	0.00
	Construction of Midwifes Quarters at KGM	50,000,000.00	20,000,000.00	(30,000,000.00)	0.00
	SUBTOTAL	**300,710,459.84**	**310,000,000.00**	**9,289,540.16**	0.00
	ECONOMIC SECTOR				
	Provision of Solar Street light at KGM and Dakayyawa	10,821,000.00	10,000,000.00	(821,000.00)	0.00
	Construction Drainage at KGM and Dakayyawa	22,700,300.14	20,000,000.00	(2,700,300.14)	0.00
	SUBTOTAL	**33,521,300.14**	**30,000,000.00**	**(3,521,300.14)**	0.00
	SOCIAL SECTOR				
	Purchase of furnitures for PHC Kaugama	705,600.00	3,000,000.00	2,294,400.00	0.00
	Purchase of 40no water pump generator at support to farmers	9,912,718.46	3,000,000.00	(6,912,718.46)	0.00
	Construction of 2no handpump at each ward	1,250,000.00	20,000,000.00	18,750,000.00	0.00
	Construction of complete solar water scheme at Zingarin	4,795,000.00	20,000,000.00	15,205,000.00	0.00
	Construction of 1 block of 2 classroom at Girbobo	10,461,819.38	27,672,304.00	17,210,484.62	0.00
	SUBTOTAL	**27,125,137.84**	**73,672,304.00**	**46,547,166.16**	0.00
	TOTAL	**361,356,897.82**	**413,672,304.00**	**104,630,812.36**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	16,492,896.82
	CURRENT YEAR ADVANCE	16,452,791.82
	MARGINS	**40,105.00**
NOTE	**PROCEED FROM REPAYMENT**	**AMOUNT**
13	CURRENT YEAR NCL	45,107,500.14
	PREVIOUS YEAR NCL	52,716,599.34
	MARGINS	**(7,609,099.20)**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	5,715,688.01	15,580,914.84
	OVERHEAD ACCOUNT	9,680,956.10	1,505,516.17
	SALARY ACCOUNT	0.00	1,209,510.12
	PROJECT ACCOUNT	77,824,977.00	0.00
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	413,960.62	2,580,989.27
	TOTAL	**93,635,581.73**	**20,876,930.40**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	10,539,911.82	10,580,016.82
	OTHER ADVANCE	5,912,880.00	5,912,880.00
	TOTAL	**16,452,791.82**	**16,492,896.82**

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 1/1/2025	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/20245	206,122,448.98	889,677,363.27	4,090,477.78	1,130,612.50	13,134,040.50	19,250,000.00	**1,133,404,943.03**
	ADDITION DURING THE YEAR		250,289,930.55	8,286,773.81	0.00	26,778,718.46	76,001,475.00	**361,356,897.82**
	TOTAL ASSET	206,122,448.98	1,139,967,293.82	12,377,251.59	1,130,612.50	39,912,758.96	95,251,475.00	1,494,761,840.85
	DEPRECIATION B/F	4,122,448.98	17,793,547.27	409,047.78	226,122.50	876,040.50	3,850,000.00	27,277,207.03
	DEPRECIATION CHARGE FOR THE YEAR	4,122,448.98	22,799,345.88	1,237,725.16	226,122.50	2,662,181.02	19,050,295.00	50,098,118.54
	ACCUMULATED DEPRECIATION 31/12/25	8,244,897.96	40,592,893.15	1,646,772.94	452,245.00	3,538,221.52	22,900,295.00	77,375,325.57
	NET BOOK VALUE AS AT 31/12/2024	**197,877,551.02**	**1,099,374,400.67**	**10,730,478.65**	**678,367.50**	**36,374,537.44**	**72,351,180.00**	**1,417,386,515.28**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	2,500,000.00	3,266,474.20
	GOVT TAX	25,301,528.49	32,144,153.69
	7.5% VAT	17,305,971.65	17,305,971.45
	TOTAL	**45,107,500.14**	**52,716,599.34**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	0.00	0.00
	5%WHT	0.00	0.00
	7.5% VAT	0.00	0.00
	OTHERS	0.00	0.00
	TOTAL	0.00	0.00

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	793,073,441.34	0.00	0.00	793,073,441.34
	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	793,073,441.34	0.00	0.00	**793,073,441.34**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	297,707,522.54	352,605.47
	SURPLUS/DEFICIT FOR THE YEAR	391,586,424.81	297,354,917.07
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**689,293,947.35**	**297,707,522.54**

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 Kaugama 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.

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

1. GOVERNMENT SHARE OF FAAC STATUTORY REVENUE

Kaugama Local Government Council have received the total sum of Three Billion Three Hundred and Ninety Six Million One Hundred and Thirty Four Thousand Four Hundred and Seventy Five Naira Forty Nine kobo (N3,396,134,475.49) Only as government share of FAAC (statutory revenue) from the federation account this representation 93.89% of the budget amount of Three Billion Six Hundred and Seventeen Million Eighty Nine Thousand Six Hundred and One Naira Only (N 3,617,089,601.00)

2. GOVERNMENT SHARE OF VAT

The total sum of Two Billion Six Hundred and Thirty Five Million Five Hundred and Sixteen Thousand Three Hundred and Eighty Three Naira Forty Three kobo (N2,635,516,383.43) Only was receive of Kaugama Local government as vat share from the federation account during the year in question (31st December 2025) which represent 102.95% of the budget amount of Two Billion Five Hundred and Fifty Nine Million Nine Hundred and Ninety Eight Thousand Four Hundred and Ninety Six Naira Only (N2,559,998,496.00).

3. TAX REVENUE

The sum of fifty thousand naira (50,000) only were generated from tax revenue represent 50,00% percent of the budgeted amount of one hundred thousand naira (100,000.00) only

4. NON TAX REVENUE

The councils of Kaugama Local government was in receipt of Thirty Million One Hundred and Fifty One Thousand Three Hundred and Two Naira Seven kobo (N30,151,302.07) Only as non-tax revenue from various commercial undertakings which represents 218.33% of the total budgeted amount of Thirteen Million Eight Hundred and Ten Thousand Naira Only (N13,810,000.00)

5. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The total sum of Two Hundred and Fifty Two Million Four Hundred and Sixty Thousand Nine Hundred and Eighty Five Naira Twelve Kobo (N252,460,985.12) Only was recovered by Kaugama Local government during the year 31st December 2025 from the state independent revenue and stabilisation account from the ministry for Local government which represent 12,623.05% of the budgeted sum of Two Million Naira Only (N2,000,000.00).

6. BANK RECOCNISATION STATEMENT

All the operating account of Local government have been properly recovered as at 31st December 2025

7. BUDGET PERFORMANCE

The overall budget performance of Kaugama as at December 31st December 2025 are hereby item is in the summary table below:.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	PERCENTAGE
Government Share of Statutory Revenue	3,396,134,475.49	3,617,089,601.00	(220,955,125.51)	93.89%
Government Share of VAT	2,635,516,383.43	2,559,998,496.00	75,517,887.43	102.95%
Tax Revenue	50,000.00	100,000.00	(50,000.00)	50.00%
Non Tax Revenue	30,151,302.07	13,810,000.00	16,341,302.07	218.33%
Transfer from other Local Government	252,460,985.12	2,000,000.00	250,460,985.12	12,623.05%
TOTAL REVENUE	**6,314,313,146.11**	**6,192,998,097.00**	**121,315,049.11**	**101.96%**
EXPENDITURE				
Recurrent Expenditure	5,922,726,721.30	7,080,266,636.00	1,157,537,914.70	83.00%
Capital Expenditure	361,356,897.82	875,136,655.00	(513,779,757.18)	41.29%
Total Expenditure	**6,284,083,619.12**	**7,950,827,291.00**	**(1,716,841,790.42)**	78.41%

1. TOTAL REVENUE

The above table revenue analysis indicate that the total sum of Six Billion Three Hundred and Fourteen Million Three Hundred and Thirteen Thousand One Hundred and Forty Six Eleven kobo Only (N6,314,313,146.11) was received by Kaugama Local government through the year 2025. This represent of 101.96%of the total budged amount of Six Billion One Hundred and Ninety Two Million Nine Hundred and Ninety Eight Thousand Ninety Seven Naira Only (N6,192,998,097.00)

2. RECURRENT EXPENDITURE

Kaugama Local government has expedient the total sum of Five Billion Nine Hundred and Twenty Two Million Seven Hundred and Twenty Six Thousand Seven Hundred and Twenty One Naira Thirty Kobo Only (N5,922,726,721.30) which represent 83% of the total budget amount of Seven Billion Eighty Million Two Hundred and Sixty Six Thousand Six hundred and Thirty Six Naira Only (N7,080,266,636.00).

3. CAPITAL OF EXPENDITURE

The total sum of Three Hundred and Sixty One Million Three Hundred and Fifty Six Thousand Eight Hundred and Ninety Seven Naira Eighty Two Kobo Only (N361,356,897.82) was expanded on capital expenditure during the year 2025 fiscal year hereby representing 41.29% of the budgeted sum of Eight Hundred and Seventy Five Million One Hundred and Thirty Six Thousand Six Hundred and Fifty Five Naira Only (N875,136,655.00).

4. RECOMMENDATION

a. The Local should device more ways of generating more revenue to improving its working capital for executing more development activity.

b. The Local government tries to reduce the level of recurrent expenditure activities and skip to the capital project in order to improve the wellbeing of its communities.

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

1. The Local Government kept books of account with exception of INVESTMENT FIXIED REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Kaugama Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum One Billion Seven Hundred and Fifty One Million Five Hundred and Fifty Five Thousand Seventy Two Naira Thirteen Kobo of(N1,751,555,072.13) only was issued to Kaugama Local Government Council where the sum of One Billion Seven Hundred and Seven Million Four Hundred and Sixty Thousand Seven and Twenty Two Naira Eighty Five Kobo (N1,707,460,722.85)only were resolved and verified leaving the Sum of Forty Four Million Ninety Four Thousand Three Hundred and Forty Nine Naira Twenty Eighty Kobo(N44,094,349.28) only not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/MRZO/KGLG/LQ1/2025	Un Presented Payment Vouchers	5,725,000	5,725,000	00.00
2	ALG/MRZO/KGLG/LQ2 /2025	Irregular Payment Vouchers	192,594,313.45	192,594,313.45	0.00
3	ALG/MRZO/KGLG/LQ3 /2025	Payment Service Not Rendered	10,000,000	10,000,000	0.00
4	ALG/MRZO/KGLG/LQ4 /2025	Unallocated Payment over Head Account	446,572,209.03	446,572,209.03	0.00
5	ALG/MRZO/KGLG/LQ5 /2025	Un-Accounted Payment	245,523,314.05	245,523,314.05	0.00
6	ALG/MRZO/KGLG/LQ6 /2025	Un-Accounted from Revenue Account	6,512,487	6,512,487	0.00
7	ALG/MRZO/KGLG/LQ7 /2025	Expenditure made Within Revenue Account	18,939,895	18,939,895	0.00
8	ALG/MRZO/KGLG/LQ8 /2025	Payment of Capital Project	248,657,431.05	248,657,431.03	0.00
9	ALG/MRZO/KGLG/LQ9 /2025	Un Presented Payment Vouchers	168,022,905.17	168,022,905.17	0.00
10	ALG/MRZO/KGLG/LQ10 /2025	Irregular Payment Vouchers	193,969,757.50	162,603,743.36	31,366,013.14
11	LG/AUD/MRZO/KGM/ L11/25	Un-Accounted Payment Voucher	29,795,395	29,795,395	0.00
12	LG/AUD/MRZO/KGM/LQ1 2/25	Un Remitted Taxes	12,728,336.14	0	12,728,336.14
13	LG/AUD/MRZO/KGM/LQ13/25	Payment for Service not rendered	28,329,060.00	28,329,060.00	0.00
14	LG/AUD/MRZO/KGM/LQ114/25	Un-Executed Laterite Earth filling	1,000,000.00	1,000,000.00	0.00
15	LG/AUD/MRZO/KGM/LQ15/25	Payment of Third Party	69,038868.00	69,038,868.00	0.00
16	LG/AUD/MRZO/KGM/LQ16/25	Trip to Lagos for 3days Workshop	6,000,000.00	6,000,000.00	0.00
17	LG/AUD/MRZO/KGM/LQ17/25	Unsupplied Hand Pump	12,590,000.00	12,590,000.00	0.00
18	LG/AUD/MRZO/KGM/LQ18/25	Un documented payment Voucher	29,832,000.00	29,832,000.00	0.00
19	LG/AUD/MRZO/KGM/LQ19/25	Payment for Service not rendered	25,724,100.74	25,724,100.74	0.00
	TOTAL		1,751,555,072.13	1,707,460,722.85	44,094,349.28
	PERCENTAGE		100%	97.5%	2.52%

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kaugama Local Government staff and local Education Authorities. To this effect, a number of Fifty Nine [59] 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 Seven Million Six Hundred and Five Thousand Seven Hundred and Fourteen Naira (N 107,605,714.00) 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 Sixteen [16] numbers of staff retired and deceased owed Kaugama Local Government Council, the sum of Three Million Eight Hundred and Fifty-One Thousand Two Hundred and Eight Seven Naira (N 3,851,287.00) only which has been deducted and remitted back by the pension administration.

QUERIES

TU
Balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/MMR/ZO/KGM/LQ19/2025

The, Chairman

Kaugama *Local Government*

Station: Kaugama L.G.A

Pv. No.: C-C *Date:* December, 25

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

Amount N: 25,724,100.76

Payee: Sundry persons

Nature of Payment; Payments for Services not rendered.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/3/26
RECEIVED

DCA
Pls deal
5/3/2026

AUDIT QUERRY

PAYMENTS FOR SERVICES NOT RENDERED

The sum of Twenty Five Million, Seven Hundred and Twenty Four Thousand, One Hundred Naira, Seventy Six Kobo (₦25,724,100.76) only, were expended by the Local Government for the supply/delivery of some goods/services. Refer to the attached for more details.

Audit examination have revealed that; such services/goods were verified not yet delivered/supplied to the various locations across the Local Government Council. This action violates provision of financial memoranda chapter 14.9(2) refer.

In-view of the above therefore, the individuals involved should be ask to supply and deliver the services or else to refund the total amount paid to them to the treasury and or be surcharge against their actions.

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.

Pls. files as appropriately pls.
and acted as directed.
DCA
5/3/26

Adamu Musa
Area Auditor
Kaugama LGA.

4

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MRZO/KGLG/LQ/1/2025.
The, Chairman
Kaugama Local Government

Audit Form 1
Station: Kaugamma L.G.
Pv. No.: various Date: Jan-june, 2025
Head various Sub Head: various
Amount N: 5,725,000
Payee: Sundry person
Nature of Payment;
Date: 10/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
pls deal
AG

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

It was observed that total sum of five million seven hundred and twenty five thousand naira (₦ 5,725,000) were paid for the period of January to May 2025. Refer to the attached details.

Our audit examination reveals that payment vouchers worth five million seven hundred and twenty five thousand (₦5,725,000) was not presented for examination. This is contrary to the provision of financial memorandum chapter 14:3 which states that -: "Each payment must be supported by a properly authorized payment vouchers"

In view of the above, therefore, the concerned officers should present the payment vouchers to this office or else refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Malam madori Zone for their information and necessary action.

Sale Isyaku
Zonal Director,
Mallam madori zone

Noted and filed as appropriately please, and would be treated as directed.
DCA
10/10/25

6.

4,997,294.50

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No: ALG/MMRZO/KGMLG/LQ/2/2025.
Malam madori zone

The, Chairman
Kaugama *Local Government*

Station: Kaugama L.G.
Pv. No.: various *Date:* **Jan-june, 2025**
Head various *Sub Head:* various
Amount N: 192,594,313.45
Payee: Sundry persons
Nature of Payment;
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
AG 10/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

It was observed that payment vouchers to the tune of One hundred and ninety two million five hundred and ninety four thousand three hundred and sixteen naira fourty five kobo (₦192,594,313.45) were paid for various services rendered to the Local Government. Refer to the attached schedule for more details.

During the examination of these payment vouchers, it was observed that, such payment vouchers were not supported by relevant documents. This action contradict the provision of financial memarandumchapter14:4(2)

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

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, malam madori Zone for their information and necessary action.

Sale Isyaku
Zonal Director
Malam madori zone

OK, would be treated as endorsed and filed as appropriately please.
DCA
22/10/25

12

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MMRZO/KGMLG/LQ/3/2025.

The, Chairman

~~Birniwa~~ Kaugama Local Government

Station: Kaugama L.G.

Pv. No.: various Date: Jan-june, 2025

Head various Sub Head: various

Amount N: 10,000,000

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign Date: 22/9/25
RECEIVED

DCA
P/s deal
AG 17/10/25

AUDIT QUERRY

PAYMENTS FOR SERVICES YET TO BE RENDERED

Total sum of ten million naira (₦10,000,000) were paid for various services rendered to the Local Government as per schedule for details

During our audit exercise we observed that various services amounted above were not made. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above the payees should be ask to render all the services to the Local Government or else the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, malam madori Zone for their information and necessary action.

Sale Isyaku
Zonal Director
Malam madori zone

Noted and would be treated accordingly and filed appropriately please.
DCA
20/10/25

NRV Balance 14

2,774,203.87

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MRZO/KGLG/LQ/4/2025.

The, Chairman

Kaugama *Local Government*

Station: Kaugama L.G.

Pv. No.: various *Date:* Jan-june, 2025

Head various *Sub Head:* various

Amount N: 446,572,209.03

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
(Audit)
AG 10/10/25

AUDIT QUERRY

UN ACCCOUNTED PAYMENTS FROM OVER HEAD ACCOUNT

The Sum of four hundred and fourty six million five hundred and seventy two thousand two hundred and nine naira three kobo (₦ 446,572,209.03) were paid from local government over head account for the period of January to May 2025. Refer to the attached for details.

Examination of bank the statement and cash book indicated that the above payments were made without use of prepared valid vouchers to support the payments; this is contrary to the provision of financial memoranda (FM) chapter 1:10 (8).

In view of the above, therefore, the concerned officers should either produce authorized payment vouchers or else refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Malam madori Zone for their information and necessary action.

Sale Isyaku
Zonal Director
Mallam madori zone

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

N L 21

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/MMRZO/KGMLG/LQ/5/2025.

The, Chairman

Kaugama *Local Government*

Station: Kaugama L.G.

Pv. No.: various *Date:* Jan-June, 2025

Head various *Sub Head:* various

Amount N: 245,523,314.05

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
AG 10/10/25

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS

Payment worth two hundred and fourty five million five hundred and twenty three thousand three hundred and fourteen naira five kobo (₦245,523,314.05) was raised and paid as per attached schedule.

During the reconciliation between bank statement and cash book it was observed that, the above payments were posted into the cash book with pencil.

In view of the above statutory provision the concerned officers should either produce properly authorized payment vouchers to cover the amount or refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, malam madori Zone for their information and necessary action.

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

Sale Isyaku
Zonal Director
Malam madori zone

Bal. 25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. ALG/MRZO/KGLG/LQ/6/2025.

The, Chairman

Kaugama *Local Government*

Station: Kaugamma L.G.

Pv. No. various *Date:* Jan-june, 2025

Head various *Sub Head:* various

Amount N: 6,512,487

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
A.G 10/10/25

AUDIT QUERRY

UN ACCCOUNTED PAYMENTS FROM REVENUE ACCOUNT

The Sum of six million five hundred and twelve thousand four hundred and eighty seven naira (₦ 6,512,487) were transferred from local government revenue account for the period of January to May 2025. Refer to the attached details.

During reconciliation of bank statement and cash book it was observed that the above payments were made without being recorded/posted in to cash book and others subsidiary books of account

In view of the above, therefore, the concerned officers should be asked to rectify this anomalies and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Malam madori Zone for their information and necessary action.

Sale isyaku
Zonal Director
Mallam madori zone

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

₦372,650 27

422,650 unreconciled

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MMRZO/KGMLG/LQ/7/2025.

The, Chairman

Kaugama *Local Government*

Audit Form 1

Station: Kaugama L.G

Pv. No.: various *Date:* Jan-June, 2025

Head various *Sub Head:* various

Amount N: 18,939,895

Payee: Sundry person

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
HAG 10/10/25

AUDIT QUERRY

EXPENDITURE MADE WITHIN REVENUE ACCOUNT

Examination indicate that payment to, tune of eighteen million nine hundred and thirty nine thousand eight hundred and nine five naira (₦18,939,895.) were made to for various persons for services rendered to the Local Government as per details attached

We observed that payments were made directly from Revenue account, instead to make a transfer via overhead account to make a payment.

In view of the above therefore, the concerned officers should be ask to explain why such anomalies occur and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, malam madori Zone for their information and necessary action.

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

Sale Isyaku
Zonal Director
Malam madori zone

Bal = ₦248,657,430,431.03

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/MMRZO/KGMLG/LQ/8/2025.
The, Chairman
Kaugama Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/9/25
RECEIVED

DCA
Pls deal
AG 10/10/25

Audit Form 1
Station: Kaugama L.G
Pv. No.: various Date: Jan-June, 2025
Head various Sub Head: various
Amount N: 248,657,431.03
Payee: Sundry person
Nature of Payment;
Date:

AUDIT QUERRY

PAYMENT OF CAPITAL PROJECT FROM OVER HEAD ACCOUNT

The sum of two hundred and fourty eight million six hundred and fifty seven thousand four hundred and thirty one naira three kobo (₦248,657,431.03) were paid for various project made to the Local Government as per details attached

During our audit exercise we observed that payments were made directly from overhead account.

In view of the above therefore, the concerned officers should be ask to explain why such anomalies occur and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, malam madori Zone for their information and necessary action.

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

Sale Isyaku
Zonal Director
Malam madori zone

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

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

The, Chairman

Kaugama Local Government

Station: Kaugama L.G.A

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

Head C-C Sub Head: C-C

Amount N: 168,022,905.17

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 – JULY – NOV, 25

The sum of One Hundred and Sixty Eight Million, Twenty Two Thousand, Nine Hundred and Five Naira, Seventeen Kobo (₦ 168,022,905.17) only, were paid by the Local Government Council for various supplies/services during the period under review. Refer to the attached schedule for details.

An audit examination revealed that; payments were made to the respective beneficiaries without raising prepared payment vouchers. This action contradicts the provision contained in chapter 14:3 of the financial memoranda and paragraph 601 of the financial regulation (FR), 2009 refer.

In-view of the above therefore, the officers responsible should be ask to raise a prepared and documented payment vouchers for these transactions or else to refund and remit the total sum to the treasury and forward evidences of remittance to this office for further action.

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

Adamu Musa
Area Auditor
Kaugama LGA

Bal ... = 88,765,202.79

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

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

The, Chairman

Kaugama *Local Government*

Station: Kaugama L.G.A

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

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

Amount N: 193,969,757.50

Payee: Sundry persons

Nature of Payment: Irregular Payment Vouchers.

Date:

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

DCA
Pls deal
A AG 26/2/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS – JULY – NOV, 25

Expenditure worth One Hundred and Ninety Three Million, Nine Hundred and Sixty Nine Thousand, Seven Hundred and Fifty Seven Naira, Fifty Kobo (₦ 193,969,757.50) only, were incurred for various supplies/services by the Local Government during the period under review. Refer to the attached schedule for the details.

Audit examination on paid payment vouchers revealed that; such payments were not adequately supported with required legal documents. This action violates the provision of financial memoranda chapter 14:4(3).

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

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

Adamu Musa
Area Auditor
Kaugama LGA.

N' L 2,076,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

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

The, Chairman

Kaugama *Local Government*

Station: Kaugama L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 29,795,395

Payee: Sundry Persons

Nature of Payment; Un-accounted Payment vouchers.

Date:

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

DCA
P/s deal
AG 25/2/26

AUDIT QUERRY

UN-ACCOUNTED PAYMENT VOUCHERS – JULY – NOV, 25

Expenditure amounting to Twenty Nine Million, Seven Hundred and Ninety Five Thousand, Three Hundred and Ninety Five Naira (₦ 29,795,395.00) only, were expended by the Local Government overhead account during the period under review. Refer to the attached schedule for the details.

Audit examination on comparative analysis between Bank statements and cashbook revealed that; the expenditures were yet to be accounted for, into the main cashbook of the Local Government. This action violates the provisions of financial memoranda chapter 1.10(3-5) and 18.1, 18.2(1-3) as well 19.1 refer. Which states that, "All payments by the treasury shall be entered on the payment side of the cashbook".

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

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

Adamu Musa
Area Auditor
Kaugama LGA.

BVl/₦12,728,336.14
Vle

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, Chairman

Kaugama Local Government

Station: Kaugama L.G.A

Pv. No.: C-C Date: July – Nov, 25

Head C-C Sub Head: C-C

Amount N: 12,728,336.14

Payee: Sundry Persons

Nature of Payment; Un-remitted Taxes Payments.

Date:

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

DCA
Pls deal
26/2/26

AUDIT QUERRY

UN-REMITTED TAXES – JULY – NOV, 25

The sum of Twelve Million, Seven Hundred and Twenty Eight Thousand, Three Hundred and Thirty Six Naira, Fourteen Kobo (₦ 12,728,336.14) only, were deducted as VAT, WHT and Stamp duties from various contracts executed by the Local Government Council during the period under review. Refer to the attached schedule for more details.

An examination revealed that, those taxes deducted were neither accounted for in the Deposit ledger nor remitted to the relevant tax authorities. This action violates chapter 17:23(b) and 17.25(1) of the financial memoranda.

In view of the above therefore, the officers responsible should be ask to account for all un-remitted taxes in the deposit ledger and remit all taxes due to the relevant tax authorities and forward evidence of remittance to this office for re-verification.

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

Adamu Musa
Area Auditor
Kaugama LGA.

TV

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

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

The, Chairman

Kaugama *Local Government*

Audit Form I
Station: Kaugama L.G.A
Pv. No.: C-C *Date:* July – Nov 25
Head C-C *Sub Head:* C-C
Amount N: 28,329,060.00
Payee: Sundry Persons
Nature of Payment; Payment for Services not rendered.
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

PAYMENTS FOR SERVICES NOT RENDERED

The sum of Twenty Eight Million, Three Hundred and Thirty Nine Thousand, Sixty Naira (₦ 28,329.060.00) only, were expended by the Local Government Council for the supply/delivery of various good/services during the period under review. Refer to the attached schedule for the details

Audit examination and verification revealed that; such payments made for the purposes stated on the payment vouchers were verified and not yet delivered/supplied to the various locations across the Local Government. This action violates provision of financial memoranda chapter 14.9(2) refer.

In view of the above therefore, the individuals involved should be ask to supply and deliver the said goods/services or else refund the total amount paid to them to the treasury and forward evidence of remittances to this office for re-examination or else an appropriate sanction be enforce on them.

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

Adamu Musa
Area Auditor
Kaugama LGA.

TV

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Kaugama L.G.A

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

Pv. No.: 90 Date: 15/07/2025

The Chairman

Head 123400100100 Sub Head: 22020301

Kaugama Local Government

Amount N: 1,000,000.00

Payee: Hassan Maigari

Nature of Payment: Un-executed Earth Projects.

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-EXECUTED LATERITE EARTH FILLING – JULY – NOV, 25

The sum of One Million Naira (₦ 1,000,000.00) only, has been expended laterite filling at Marke District Head House during the period under review. Refer to the attached schedule for the details.

During audit verification, the said laterite filling was verified not executed at the said location. This is contrary to the provision of financial memoranda chapter 14.9(2) refer.

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

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

Adamu Musa
Area Auditor
Kaugama LGA.

N/L
Bal:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Kaugama L.G.A

Local Query No. LG/AUD/MMRZO/KGM/LQ15/2025

Pv. No.: C-C *Date:* July – Nov 25

The, Chairman

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

Kaugama *Local Government*

Amount N: 69,038,868.00

Payee: Sundry Persons

Nature of Payment; Payment to 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 PARTY – JULY – NOV, 25

Payment worth Sixty Nine Million, Thirty Eight Thousand, Eight Hundred and Sixty Eight Naira (₦ 69,038,868.00) only, were paid to an individuals from the Local Government Treasury during the period under review. Refer to the attached schedule for more details.

During audit inspection on comparison between names of the payee as per Bank statement/payments mandate with the names accounted for in the main cashbook, we observed that the payees on Bank statement varies with those names, in the main cashbook. This action violates the provision of financial memoranda chapter 39.3(c).

Therefore in view of the above, the concerned officers should be ask to present power of attorney or any legal documents authorizing them to receive the above stated amount on behalf of the rightful owners or else refund the whole amount to the treasury and forward evidence of remittance to this office for further action. And also to be surcharge against their action.

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

Adamu Musa
Area Auditor
Kaugama LGA.

Nil Balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Kaugama L.G.A

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

Pv. No.: 38 Date: 09/08/2025

The, Chairman

Head 011100100100 Sub Head: 22020100l

Kaugama Local Government

Amount N: 6,000,000.00

Payee: Usman Masaki Dan Sule

Nature of Payment: Trip to Lagos For 3days workshop

Date:

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

DCA
Pls deal
HAG 25/2/26

AUDIT QUERRY

TRIP TO LAGOS FOR 3DAYS WORKSHOP

Payment worth Six Million Naira (₦ 6,000,000.00) only, has been made for 3days workshop at Lagos State as Duty Tour allowance (DTAs) to Usman Masaki Dansule.

Audit examination of the paid payment voucher revealed that, certificate of attendance, air ticket, hotel bills acknowledgement receipts, and acknowledgement receipts for workshop registration were not presented for audit. This action violates the provision of financial memoranda chapter 14:4(3).

Therefore in view of the above, the concerned officer should be ask to present the above stated documents or else refund the whole Six Million Naira (₦ 6,000,000.00) to the treasury and forward evidence of remittance to this office for re-examination.

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

Adamu Musa
Area Auditor
Kaugama LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Kaugama L.G.A

Pv. No.: C-C Date: July – Nov, 25

Head Nil Sub Head: Nil

Amount N: 12,590,000.00

Payee: Sundry Persons

Nature of Payment: Un-supplied Hand-Pump Materials.

Date:

Local Query No. LG/AUD/MMRZO/KGM/LQ18/2025

The, Chairman

Kaugama Local Government

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

DCA P/s deal

AG 25/2/26

AUDIT QUERRY

UN-SUPPLIED HAND-PUMP MATERIALS – JULY – NOV, 25

The sum of Twelve Million, Five Hundred and Ninety Thousand Naira (₦ 12,590,000.00) only, were expended for the purchase of hand-pump materials by the Local Governments during the period under review.

Audit examination revealed that, the said Hand-pump materials procured were not supplied to the Local Government's Store no Local purchase order and the amount paid exceeded the approval threshold limit of the Accounting officer at council level. This acts contradicts the provision of financial regulations and public procurements Act at both national and state level. See chapter 14.9(2) of the model financial memoranda.

Therefore in view of the above, the officers concerned should be ask to supply those materials, present all necessary legal documents to support the payments or else refund the whole amount involved to the treasury and forward evidence of remittance to this office for re-examination. Or appropriate actions be enforce on them.

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

Adamu Musa
Area Auditor
Kaugama LGA.

NIL Balance 6,130,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMR/ZO/KGM/LQ18/2025

The, Chairman

Kaugama *Local Government*

Station: Kaugama L.G.A

Pv. No.: C-C *Date:* December, 25

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

Amount N: 29,832,000:00k

Payee: Sundry persons

Nature of Payment; Un-documented Payment Vouchers.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/3/26
RECEIVED

DCA
Pls deal
AG 5/3/26

AUDIT QUERRY

UN-DOCUMENTED PAYMENT VOUCHERS

Payments worth Twenty Nine Million, Eight Hundred and Thirty Two Thousand Naira (₦29,832,000.00k) only, were made for some services/supplies by the Local Government. Refer to the attached for more details.

Audit examination on paid payment vouchers shows that; the payments vouchers were not supported with required documents. This action contradicts the provision of financial memoranda chapter 14:4(3).

Therefore, in-view of the above, the concerned officers should be ask to documents the affected payment vouchers or else be surcharge against 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.

Adamu Musa
Area Auditor
Kaugama LGA.

Filed appropriately pls, and treated as directed.
DCA
5/3/26

INSPECTION REPORT
AND
RESPONSE
TO
QUERIES

KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No.... KGMLG/FW/ADM/V.11 **Date:** 29/04/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/4/26
RECEIVED

The Auditor General,
Local Government Council
Dutse.
Jigawa State.
Sir,

DCA
Pls deal
AG 4/5/26

RESPONSE TO AUDIT QUARRIES

Reference to the Audit quarries issued to our LGA during the routine audit inspection from the month of July – November 20205. , I wish to write and forward audit response for your information and further necessary action.

LQ 10 – Irregular payment Voucher – July – Nov 2025 (N 128, 542, 755.43):

Payment Voucher amounting to one hundred and twenty eight million, five hundred and forty two thousand, seven hundred and fifty five Naira, forty three kobo. Were previously observed irregular payment and are now rectified and ready for re-verification.

LQ11 – Unaccounted Payment Voucher July – Nov 2025 (N 29,795,395.00):

The Sum of Twenty nine million seven hundred and ninety five thousand, three ninety five Naira only. The voucher were accounted as per directive

LQ 12 – Unremitted Taxes July – November 2025 (N 12,728,336.14)

Total amount of twelve million, seven hundred and twenty eight thousand, three hundred and thirty six Naira fourteen kobo, were remitted as directed.

Noted and treated as appropriately, Please
DCA 4/5

LQ 13–Payment of Salaries not rendered July– November 2025 (N 28,329,060.00)

The sum of twenty eight million, three hundred and twenty nine thousand, sixty Naira were observed payment salaries yet to be rendered are now rendered and await audit re-verification.

LQ 14 – Unexecuted Literate Earth filling July – November 2025 (N 1,000,000)

The sum of one million Naira only was executed for laterite earth filling as you directed. For re-verification.

LQ 15 – Payment of Third Party July – November 2025 (N 69,038,868.00)

The total sum of Sixty nine million, thirty eight thousand, eight hundred and sixty eight Naira only. The payment were treated due to outbreak and emergency disaster at the local Government.

LQ 16 Trip to Lagos for 3 days working 6,000,000

The Sum of six million Naira only for the 3 day workshop to Lagos including all the air ticket, hotel bills were provided for re-verification.

LQ 17 Payment Contract without Certificate from Due Process N 65,427,002.03

The sum of sixty five million, four hundred and twenty seven thousand, two Naira, three kobo only has been provided for re-verification.

LQ 18 – Unsupplied Hand pump Materials July – November 2025 (N 12,590,000)

The total sum of twelve million five hundred and ninety thousand Naira only. All the document needed were provided and ready for re-verification.

Above for your information and guidance please.

Cc:

The Zonal Director Malam madori Zone

The area Auditor Kaugama LGA

Best Regards.

Lawan Dangambo

Treasure Kaugama LGA

33.

JIGAWA STATE OF NIGERIA

KAUGAMA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

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

KGLG/FIN/ADM/S/V.II

29/09/2025
29/9/2025

DCA
Pls deal
accordingly
AG 1/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/10/25
RECEIVED

The Auditor General,

Local Government Councils,

Dutse,

Jigawa State.

RESPONSE TO AUDIT QUARRIES

Referenced to the Audit quarries issued to our LGA during the routine Audit Inspection for the period of January to June, 2025. I wish to write and forward Audit response for your information and further necessary actions.

1. **LQ1 – UN PRESENTED PAYMENT VOUCHERS N 5,725,000**

Total payments vouchers amounting to **Five Million, Seven Hundred and Twenty Five Thousand Naira only**, observed Un-presented Payment Vouchers are now raised and ready for Audit re-verification.

2. **LQ2- IRREGULAR PAYMENT VOUCHERS N 192,594,313.45**

Payment vouchers amounting to sum of **One Hundred and Ninety Two Million, Five Hundred and Ninety Four Thousand Three Hundred and Thirteen Naira Forty Five Kobo only** that were previously observed Irregular Payments Vouchers are now rectified and ready for re-verification.

3. **LQ3 – PAYMENT FOR SERVICES YET TO BE RENDERED N 10,000,000**

Payment worth **Ten Million Naira only** that were observed, payment for services yet to be rendered during the period are now rendered and awaits Audit re-verification.

Noted and would be treated accordingly, filed as appropriate pls.
DCA 2/10/25

15KGM

4. **LQ4 – UN-ACCOUNTED PAYMENTS FROM OVERHEAD ACCOUNTS N 446,572,209.03**

Payments amounting to **Four Hundred and Forty Six Million, Five Hundred and Seventy Two Thousand, two Hundred and Nine Naira Three Kobo only** that were observed paid from the LGA's overhead account but yet to be accounted in the main cashbook are now fully accounted and all relevant payment vouchers to support the payments are raised and ready for Audit re-examination.

5. **LQ 5 – UN ACCOUNTED PAYMENTS N 245,523,314.05**

Payments worth **Two Hundred and Forty Five Millions Five Hundred and Twenty Three Thousand, Three Hundred and Fourteen Naira Five Kobo only** that was observed posted into cashbook with pencil are now posted in indelible ink and properly accounted. Thus we awaits Audit re-verification on this regard.

6. **LQ 6 – UN-ACCOUNTED PAYMENTS FROM REVENUE ACCOUNT N 6,512,487.**

Payments worth **Six Million Five Hundred and Eighty Seven Naira only,** that were observed transferred to the LGA's overhead account and not accounted as contra entries in the main cashbook are now rectified and ready for re-verification.

7. **LQ7 – EXPENDITURES MADE WITHIN REVENUE ACCOUNT N 18,939,895.**

Payment worth **Eighteen Million, Nine Hundred and Thirty Nine Thousand, Eight Hundred and Ninety Five Naira only** that were observed paid from LGA's Revenue account to various beneficiaries have been made due to multiple network failures experienced from the Bank during the period and there was an emergency needs for Local Governments Intervention due to an outbreak of Cholera cases and other services at various locations within the LGA.

However, the expenditure was not deliberately incurred and we'll halt further occurrence in the long-run.

8. **LQ8 – PAYMENTS OF CAPITAL PROJECT FROM OVERHEAD ACCOUNT N 248,657,431.03.**

35

Total payments amounting **Two Hundred and Forty Eight Million, Six hundred and Fifty Seven Thousand, Four Hundred and Thirty One Naira Three Kobo only** that was observed made for Capital; Projects from Overhead Account have been made due to the fact that; in previous time, Kaugama Local Government Council's share of FAAC and other Local revenues were not sufficient for the LGA to carry out capital Projects, as such the LGA's Projects account at Unity Bank Plc became Dormant and in-active. However, effort have been made to restore the Accounts but proven abortive. Therefore a new Account at Access Bank Plc which is now operational and ready for your verification.

Above for your information and guidance please.

Cc:

The Zonal Director MallamMadori

The Area Auditor KaugamaLGA

Best Regards.

Ibrahim Sulaiman Miga

Director Admin and General Services

For: Chairman Kaugama LGA.

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

MALAMMADORI ZONE, JIGAWA STATE

LG/AUD/MMRZO/KGM/R.1/2/2026 — *3rd MARCH, 2026*

Our Ref: ____________ Your Ref: ____________ Date:

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

DCA
Pls deal
accordingly
AG 3/3/26

The Honorable Chairman

Kaugama Local Government

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY ----- 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.*

Please acted on as directed.
And filed as appropriately pls.
Zainuddeen
ACA
5/3/26

LG/AUD/MMRZO/KGM/LQ9/2025 ***168,022,905.17***

2. IRREGULAR PAYMENT VOUCHERS: *Audit examination on the paid payment vouchers revealed that such payment were inadequately supported with required legal documents. This action violates provision of financial memoranda 14:4(3). As result of this a query was issued*

LG/AUD/MMRZO/KGM/LQ10/2025 ***193,969,757.50***

3 UN-ACCOUNTED PAYMENTS: *Comparative analysis between bank statements and cash book revealed that, some expenditures were yet to be accounted for, in the main cash book. This contradicts provision of Financial Memoranda chapter 19:1 in that aspect query was issued*

LG/AUD/MMRZO/KGM/LQ11/2025 ***29,795,395***

4. UN—REMITTED TAX: *Audit examination revealed that, various taxes were deducted from contract but un-remitted to designated body such as VAT, WHT and Stam Duty, and tender fees. This contradicts provision of Financial Memoranda chapter 17:23(b), to that regard query was issued*

LG/AUD/MMRZO/KGM/LQ12/2025 ***12,728,336.14***

5. SERVICES NOT RENDERED: *Various services and goods were yet to be delivered to various location across local government councils. This contradicts the provision of financial memoranda 14:9. (2) in that respect query was issued*

LG/AUD/MMRZO/KGM/LQ13/2025 ***28,329,060***

6. UN-EXECUTED PROJECT: *During a projects verification we observed that there were shortages of different items or not fully executed, this contradicts the provision of financial memoranda 14.9(2) as a result of that query was issued*

LG/AUD/MMRZO/KGM/LQ14/2025 ***1,000,000***

7. PAYMWENT TO THIRD PARTIES: *Comparison between names of the payee as per bank statement /payments mandate with the names accounted for in the main cash book, we discover that the payees on bank statement varies with those names posted in the main cash book. This action violates provision of financial memoranda 39:3. As result of this a query was issued*

LG/AUD/MMRZO/KGM/LQ15/2025 ***69,038,868***

8. TRIP TO LAGOS FOR 3 DAYS WORKSHOP: *Audit examination on payments vouchers revealed that no air ticket, hotel bill, acknowledgment receipts for workshop and certificate of attendance presented for audit. this action violatesprovision of financial memoranda chapter 14:4. As result of this a query was issued*

LG/AUD/MMRZO/KGM/LQ16/2025 ***6,000,000***

9. UN-SUPPLIED HANDPUMP MATERIALS: *Audit examination revealed that, the said handpump materials were not supplied to the local government's store and no local purchase order and the amount paid exceeded approval limit of the accounting officer. This action violates provision of financial memoranda chapter 14:9(2) As result of this a query was issued*

LG/AUD/MMRZO/KGM/LQ17/2025 ***12,590,000***

10. PROJECT INSPECTION: *series/most of project executed by the local government authority across nook and cranny of kaugama local government were fully verified and inspected, most of the project were executed except those with no bill of quantities cannot be justified accordingly.*

RECOMMENDATION: *Posting of receipts and payment vouchers including salary and deduction should be done, remitted at the end of every month.*

Internal control system should be adopted

CONCLUSION: *in view of the above you are required to adhere to the financial regulation and other accounting procedures and respond to this audit report immediately*

Yusha'u Mohd Isyaku CNA

Zonal director, mallam madori zone

1.

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

Our Ref: ALG/MMRZO/KGMLG/R/1/2025   Your Ref: Date: 20th SAFAR 1447AH
14TH AUGUST 2025

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

The chairman
Kaugama 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 your Local Government for the period mentioned above were been audited, and the following we the points observed and forwarded to you for your information, comment and early reply

INTERNAL CONTROL SYSTEM

The internal control system of the local Government during the period under review was weak in which most of the payment vouchers did not pass through internal audit unit for pre-auditing before payment. This is contrary to the provision of financial memoranda chapter 40

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/KGMLG/LQ4/2025

2 AL/MMRZO/KKGMLG/LQ5/2025

3 AL/MMRZO/KKGMLG/LQ6/2025

This act violated the provision of financial memoranda a chapter 1.8

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.

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

2

ABSATRACT OF REVENUE AND EXPENDITURE

The daily of revenue and expenditure have revealed that some payment vouchers have not been posted into their respective code and sub code

UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers to the tune of 5,725,000 were not presented during the during the discharged of our exercise which is contrary to the provision of financial memoranda chapter 14.3 query NO ALG/MMRZO/KGMLGLG/LQ1/2025 has been raised to that effect.

PAYMENT FOR SERVICES NOT YET RENDERED

Payment vouchers to the tune of 10,000,000 were observed paid for various services rendered to Local Government have which have not been made the schedule of the effected payment vouchers was attached to query NO ALG/MMRZO/KGMLG/LQ3/2025 was raised to the effect.

IRREGULAR PAYMENT VOUCHERS

Payment vouchers to the tune of 192,594,313.45 were observed paid without the attachment of necessary supporting documents to authenticate the payment the schedule of the effected payment vouchers were attached to query No ALG/MMRZO/KGMLG/LQ2/2025 raised to the effect.

SUMMARY OF QUERY ISSUED

1 UN-presented payment	5,725,000
2 irregular payment vouchers	192,594,313.45
3 payments of services not yet rendered	10,000,000
4 un-accounted payment extracted from overhead account	446,572,209.03
5 un-accounted payment vouchers	245,523,314.05
6 un-accounted payment extracted from revenue account	6,512,487
7 expenditures made from in revenue account	18,939,895
8 payments for project from overhead account	248,657,431.03

3

RECOMMENDATION

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

Salo isyaku
Zonal director audit
Mallam madori zone