KAZAURE

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
KAZAURE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

KAZAURE

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JIGAWA STATE

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No.: KZR/TREA/FIN/19/VOL.II/245 Date: 24TH FEB.,2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

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

FORWARDING OF 2025 ANNUAL ACCOUNT IN RESPECT OF KAZAURE LOCAL GOVERNMENT

I wish to write and forward herewith a copy of 2025 Annual Account in respect of Kazaure Local Government for your assessments.

Anticipating your kind usual assessments please.

Best regards

Idris Ahmed
Treasurer
For: Hon. Chairman

DSA
Pls treat
AG 24/3/26

HON. MANSUR USMAN
EXECUTIVE CHAIRMAN
KAZAURE LOCAL GOVT.

JIGAWA STATE OF NIGERIA

KAZAURE LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN
Address: Secretariat Complex, Kazaure Local Govt., Jigawa State

RESPONSIBILITY FINANCIAL STATEMENT

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

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

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

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

24/3/26 .... 24-3-26 ....

IDRIS AHMED RINGIM
TREASURER

MANSUR USMAN
EXERCUTIVE CHAIRMAN

17 KZR

KAZAURE LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*________________

*Date:*________________

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

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

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

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.

KAZAURE 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)
1,965,040,502.33	Government Share of FAAC (Statutory Revenue)	1	3,635,748,558.36	3,845,640,075.00	0.00	3,845,640,075.00	209,891,516.64
2,209,157,009.93	Government Share of VAT	2	2,828,998,736.14	2,940,645,808.00	0.00	2,940,645,808.00	111,647,071.86
	Tax Revenue	3	0.00	0.00	0.00	200,000.00	0.00
17,156,961.37	Non Tax Revenue	4	106,577,979.20	40,250,000.00	0.00	40,250,000.00	(66,327,979.20)
119,050,399.66	Transfer from Other Governme nt Entities	5	445,542,786.01	2,000,000.00	0.00	2,000,000.00	(443,542,786.01)
4,310,404,873.29	**Total Revenue (a)**		**7,016,868,059.71**	**6,828,535,883.00**	**0.00**	**6,828,735,883.00**	(188,332,176.71)
	EXPENDITURE				0.00		
1,579,799,256.00	Salaries & Wages	6	2,969,587,185.27	2,978,908,866.00	0.00	2,978,908,866.00	9,321,680.73
121,906,763.84	Social Benefit	7	307,528,569.99	235,000,000.00	0.00	235,000,000.00	(72,528,569.99)
1,051,891,988.57	Overhead Cost	8	1,599,028,191.13	2,522,098,690.00	463,634,810.00	2,058,463,880.00	923,070,498.87
	Other over Head Cost				0.00		0.00
958,534,477.49	Grants & Contributions	9	1,429,220,536.70	690,000,000.00	0.00	690,000,000.00	(739,220,536.70)
497,743,963.84	Transfer to other Govt. Agencies	10	429,961,026.64	340,000,000.00	0.00	340,000,000.00	(89,961,026.64)
153,619,116.29	Depreciation		190,075,027.26	0.00	0.00		(343,694,143.50)
4,363,495,566.03	**Total Expenditure (b)**		**7,079,019,653.23**	**6,766,007,556.00**	**463,634,810.00**	**6,302,372,746.00**	(313,012,097.23)
							0.00
(53,090,692.74)	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**91,467,522.72**				**62,151,593.52**
							0.00
	Gain/Loss on Disposal of Asset						0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures						0.00
	Total Non Operating Revenue/(Expenses) (d)						0.00
							0.00
(53,090,692.74)	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**(62,151,593.52)**				62,151,593.52
							0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						0.00
	Net Surplus/ (Deficits) for the period g=(e-f)		**(62,151,593.52)**				62,151,593.52

The accompanying notes form part of these statements

IDRIS AHMED RINGIM
Treasurer
Kazaure Local Government, Jigawa State

KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
DESCRIPTION	**Notes**	**2025**	**2025**	**2024**	**2024**
ASSETS		**₦**	**₦**	**₦**	**₦**
Current Assets					
Cash and Cash Equivalents	**14**	45,052,667.57	0.00	40,307,812.14	0.00
Receivables	**15**	7,738,157.04	0.00	7,738,157.04	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	**52,790,824.61**	0.00	**48,045,969.18**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	4,997,128,378.74	0.00	4,938,903,520.00	
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets : B		0.00	**4,997,128,378.74**	0.00	**4,938,903,520.00**
Total Assets : C = A + B		**0.00**	**5,049,919,203.35**	**0.00**	**4,986,949,489.18**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	36,101,433.21	0.00	50,734,854.24	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities : D		0.00	**36,101,433.21**	0.00	**50,734,854.24**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	27,671,313.65	0.00	41,535,701.17	0.00
Total Non Current Liabilities : E		0.00	**27,671,313.65**	0.00	**41,535,701.17**
Total Liabilities : F = D + E		0.00	**63,772,746.86**	0.00	**92,270,555.41**
Net Assets: G = C - F		**0.00**	**4,986,146,456.49**	**0.00**	**4,894,678,933.77**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	4,905,873,385.75	0.00	4,905,873,385.75	0.00
Accumulated Surplus/(Deficits)	**20**	80,273,070.74	0.00	(11,194,451.98)	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G			**4,986,146,456.49**		**4,894,678,933.77**

The accompanying notes form part of these statements

24/3/26

IDRIS AHMED RINGIM
Treasurer
Kazaure Local Government, Jigawa State

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

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

DESCRIPTIONS	NOTES	2025	2025	2024.00	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	3,635,748,558.36	0.00	1,965,040,502.33	0.00
Government Share of VAT	2	2,828,998,736.14	0.00	2,209,157,009.93	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	106,577,979.20	0.00	17,156,961.37	0.00
Transfer from Other Government Entities	5	445,542,786.01	0.00	119,050,399.66	0.00
Total Inflow from operating Activities (A)		**0.00**	**7,016,868,059.71**	**0.00**	**4,310,404,873.29**
Outflows					
Salaries & Wages	6	2,969,587,185.27	0.00	1,579,799,256.00	0.00
Social Benefits	7	307,528,569.99	0.00	121,906,763.84	0.00
Overhead Cost	8	1,599,028,191.13	0.00	1,051,891,988.57	0.00
Grants & Contributions	9	1,429,220,536.70	0.00	958,534,477.49	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	429,961,026.64	0.00	497,743,963.84	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**0.00**	**6,735,325,509.73**	**0.00**	**4,209,876,449.74**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**281,542,549.98**	**0.00**	**100,528,423.55**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(248,299,886.00)	0.00	(186,649,250.54)	0.00
Net Cash Flow from Investing Activities		0.00	**(248,299,886.00)**	0.00	**(186,649,250.54)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	366,742.96	0.00
Repayment of Borrowings (other non Current liabilities)	13	(28,497,808.55)	0.00	25,879,154.54	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**(28,497,808.55)**	**0.00**	**26,245,897.50**
Net Cash Flow From All Activities		0.00	4,744,855.43	0.00	(59,874,929.49)
Cash & Its Equivalent as at 1st January, 2025		0.00	40,307,812.14	0.00	100,182,741.63
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**45,052,667.57**	**0.00**	**40,307,812.14**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		0.00	(62,151,593.52)	0.00	(53,090,692.74)
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		0.00	343,694,143.50	0.00	153,619,116.29
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	366,742.96	0.00
Net Movement in Payables		(28,497,808.55)		25,879,154.54	0.00
Net Cash Flow from Operating Activities		**0.00**	(28,497,808.55)	**0.00**	26,245,897.50
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(248,299,886.00)		(186,649,250.54)	0.00
Total Items Classified as Investing Activities		**0.00**	**(248,299,886.00)**	**0.00**	**(186,649,250.54)**
Net Cash Flow From All (Operating) Activities		**0.00**	4,744,855.43	**0.00**	(59,874,929.49)
Cash & it's Equivalent as at 1 January,2025		0.00	40,307,812.14	0.00	100,182,741.63
Cash & it's Equivalent as at 31 December,2025		**0.00**	**45,052,667.57**	**0.00**	**40,307,812.14**

The accompanying notes form part of these statements

24/3/26

IDRIS AHMED RINGIM
Treasurer
Kazaure Local Government, Jigawa State

KAZAURE LOCAL GOVERNMENT COUNCIL STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	₦	₦	₦	₦
Balance at 1st Jan.2025	4,905,873,385.75	0.00	(11,194,451.98)	4,894,678,933.77
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	4,905,873,385.75	0.00	(11,194,451.98)	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	91,467,522.72	(62,151,593.52)
Balance at 31December 2025	4,905,873,385.75			
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	**4,905,873,385.75**	**0.00**	**80,273,070.74**	**4,986,146,456.49**

The accompanying notes form part of these statements

24/3/26

IDRIS AHMED RINGIM
Treasurer
Kazaure Local Government, Jigawa State

KAZAURE 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	2,485,056,455.11	1,270,129,745.00	(1,214,926,710.11)	663,695,896.63
	SHARE OF EXCHANGE	187,216,076.81	1,700,000,000.00	1,512,783,923.19	1,138,482,040.71
	SHARE OF NON OIL REVENUE	22,771,943.33		(22,771,943.33)	56,929,858.33
	FOREX EQUALIZATION	5,590,596.79	359,642,868.00	354,052,271.21	2,703,703.06
	E-MONEY	147,423,993.12	500,000,000.00	352,576,006.88	71,125,084.92
	ECOLOGICAL	37,037,037.00		(37,037,037.00)	32,103,918.68
	ADD. INFLOW	708,577,563.18	15,867,462.00	(692,710,101.18)	0.00
	PARIS CLUB	42,074,893.02	0.00	(42,074,893.02)	0.00
	TOTAL	**3,635,748,558.36**	**3,845,640,075.00**	**209,891,516.64**	**1,965,040,502.33**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	ADDITIONAL INFLOW	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	PARIS CLUB	TOTAL
JANUARY	72,487,156.58	279,206,331.48	81,305,692.93	0.00	0.00	11,150,038.41	0.00	0.00	444,149,219.40
FEBRUARY	148,532,875.56	185,185,185.19	42,396,804.10	0.00	0.00	7,328,740.42	0.00	0.00	383,443,605.27
MARCH	158,324,164.85	129,198,966.41		0.00	5,590,596.79	12,420,538.81	0.00	0.00	305,534,266.86
APRIL	182,627,250.47	0.00	5,793,329.30	0.00	0.00	8,868,420.68	0.00	0.00	197,289,000.45
MAY	186,441,006.93	0.00	16,624,801.20	0.00	0.00	13,804,615.50	0.00	21,037,446.51	237,907,870.14
JUNE	170,105,704.89	0.00	15,811,814.83	0.00	0.00	9,820,953.96	37,037,037.00	0.00	232,775,510.68
JULY	205,092,373.53	0.00	8,276,738.81	22,771,943.33	0.00	10,354,824.76	0.00	21,037,446.51	267,533,326.94
AUGUST	265,329,033.94	114,987,080.10	8,448,420.40	0.00	0.00	13,327,322.91	0.00	0.00	402,091,857.35
SEPTEMBER	274,508,206.20	0.00	8,558,475.24	0.00	0.00	11,412,461.19	0.00	0.00	294,479,142.63
OCTOBER	251,438,926.35	0.00	0.00	0.00	0.00	18,116,894.53	0.00	0.00	269,555,820.88
NOVEMBER	281,268,863.37	0.00	0.00	0.00	0.00	16,851,108.04	0.00	0.00	298,119,971.41
DECEMBER	288,900,892.44	0.00	0.00	0.00	0.00	13,968,073.91	0.00	0.00	302,868,966.35
TOTAL	**2,485,056,455.11**	**708,577,563.18**	**187,216,076.81**	**22,771,943.33**	**5,590,596.79**	**147,423,993.12**	**37,037,037.00**	**42,074,893.02**	**3,635,748,558.36**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,828,998,736.14**	2,940,645,808.00	**111,647,071.86**	0.00

NOTE	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	MONTH	₦	₦	₦	₦	₦	₦
	JANUARY	219,511,838.91	0.00	219,511,838.91	164,461,826.30	0.00	164,461,826.30
	FEBRUARY	261,364,821.91	0.00	261,364,821.91	140,863,169.59	0.00	140,863,169.59
	MARCH	223,189,399.59	0.00	223,189,399.59	151,687,412.24	0.00	151,687,412.24
	APRIL	218,647,142.04	0.00	218,647,142.04	184,663,053.16	0.00	184,663,053.16
	MAY	216,019,240.25	0.00	216,019,240.25	169,565,821.40	0.00	169,565,821.40
	JUNE	249,035,655.84	0.00	249,035,655.84	168,722,484.97	0.00	168,722,484.97
	JULY	236,063,215.78	0.00	236,063,215.78	185,058,820.33	0.00	185,058,820.33
	AUGUST	234,949,398.45	0.00	234,949,398.45	210,080,309.36	0.00	210,080,309.36
	SEPTEMBER	250,277,629.19	0.00	250,277,629.19	190,345,133.95	0.00	190,345,133.95
	OCTOBER	301,361,727.33	0.00	301,361,727.33	196,164,235.89	0.00	196,164,235.89
	NOVEMBER	242,843,016.81	0.00	242,843,016.81	231,684,726.57	0.00	231,684,726.57
	DECEMBER	175,735,650.04	0.00	175,735,650.04	215,860,016.17	0.00	215,860,016.17
	TOTAL	**2,828,998,736.14**	0.00	**2,828,998,736.14**	**2,209,157,009.93**	0.00	**2,209,157,009.93**

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

NOTE	*TAX REVENUE*	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax		200,000.00	0.00	0.00
	TOTAL	**0.00**	200,000.00	0.00	0.00

NOTE	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	49,260,540.00	8,800,000.00	(40,460,540.00)	0.00
	FEES	26,482,425.62	13,650,000.00	(12,832,425.62)	0.00
	FINES	0.00	0.00	0.00	0.00
	SALES	12,500,000.00	1,300,000.00	(11,200,000.00)	0.00
	EARNINGS	17,269,784.00	7,750,000.00	(9,519,784.00)	0.00
	SALES/RENT	810,000.00	2,300,000.00	1,490,000.00	0.00
	REPAYMENT	0.00	4,300,000.00	4,300,000.00	0.00
	DEPOSIT	255,229.58	0.00	(255,229.58)	0.00
	INVESTMENT INCOME	0.00	2,150,000.00	0.00	0.00
	TOTAL	**106,577,979.20**	**40,250,000.00**	**(66,327,979.20)**	0.00

NOTE	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	4,033,240.00	300,000.00	(3,733,240.00)	0.00
	Dried Fish & Meat licenses		100,000.00	100,000.00	0.00
	Hawkers permits	5,000,000.00	100,000.00	(4,900,000.00)	0.00
	produce buying licenses/Corn Grinding	7,000,000.00	400,000.00	(6,600,000.00)	0.00
	Tractor Hiring services	10,831,800.00	6,000,000.00	(4,831,800.00)	0.00
	Food & Water processing Licenses/Rice Mill	5,000,000.00	100,000.00	(4,900,000.00)	0.00
	Communication Equipment Inst. Permits		200,000.00	200,000.00	0.00
	Public Conveniences Licenses fees	3,000,000.00	350,000.00	(2,650,000.00)	0.00
	Minor Industry Licenses Fees	2,000,000.00	500,000.00	(1,500,000.00)	0.00
	Building Material / Block Making Licenses	2,000,000.00	200,000.00	(1,800,000.00)	0.00
	Sand dredging license	5,000,000.00	200,000.00	(4,800,000.00)	0.00
	Rice mills /cassava grinding license		150,000.00	150,000.00	0.00
	Trade/kiosk permit license	4,695,500.00	100,000.00	(4,595,500.00)	0.00
	Welding Machine license	700,000.00	100,000.00	(600,000.00)	0.00
	TOTAL	**49,260,540.00**	**8,800,000.00**	**(40,460,540.00)**	0.00
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	8,746,721.72	3,000,000.00	(5,746,721.72)	0.00
	Contractors Registration Fees	2,559,311.97	1,000,000.00	(1,559,311.97)	0.00
	Birth / Death Registration	1,000,000.00	200,000.00	(800,000.00)	0.00
	Land use/Sand Dredging Fees	2,974,455.00	500,000.00	(2,474,455.00)	0.00
	Timber and Forest fees	2,513,000.00	1,000,000.00	(1,513,000.00)	0.00
	Customary Right Of Occupancy	413,636.93	700,000.00	286,363.07	0.00
	Indigineship Registration Fees	500,300.00	3,000,000.00	2,499,700.00	0.00
	Private School Registration Fees	1,000,000.00	100,000.00	(900,000.00)	0.00
	Water Charges	775,000.00	3,000,000.00	2,225,000.00	0.00
	Business / Petty Trade Operating Fees	1,000,000.00	600,000.00	(400,000.00)	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	5,000,000.00	550,000.00	(4,450,000.00)	0.00
	TOTAL	**26,482,425.62**	**13,650,000.00**	**(12,832,425.62)**	0.00

	FINES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Fines	**0.00**	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Sales of Stores /Scraps/ Unserviceable Items	12,500,000.00	1,300,000.00	(11,200,000.00)	0.00
	TOTAL	**12,500,000.00**	**1,300,000.00**	**(11,200,000.00)**	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	10,435,950.00	3,000,000.00	(7,435,950.00)	0.00
	Earning from Cattle Market	1,628,550.00	750,000.00	(878,550.00)	0.00
	Earning from Motor Park	1,021,734.00	2,000,000.00	978,266.00	0.00
	Earning from Comm., Activities, shop & shopping centre	1,683,550.00	2,000,000.00	316,450.00	0.00
	Abattoir / Slaughter House	2,500,000.00		(2,500,000.00)	0.00
	TOTAL	**17,269,784.00**	**7,750,000.00**	**(9,519,784.00)**	0.00
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building	0.00	0.00	0.00	0.00
	Rent on Government Land	810,000.00	2,300,000.00	1,490,000.00	0.00
	Rent on Government properties			0.00	0.00
	TOTAL	**810,000.00**	**2,300,000.00**	**1,490,000.00**	0.00
	REPAYMENT GENERAL	0.00			0.00
	motor vehicle advance	0.00	100,000.00	0.00	0.00
	bicycle advance	0.00	100,000.00	0.00	0.00
	motor vehicle refurbishing	0.00	100,000.00	0.00	0.00
	refund overpayment	0.00	2,000,000.00	0.00	0.00
	unclaimed deposits	0.00	2,000,000.00	0.00	0.00
	TOTAL	0.00	**4,300,000.00**	0.00	0.00
	INVESTMENT INCOME	0.00	0.00	0.00	0.00
	dividend received	0.00	2,150,000.00	0.00	0.00
	TOTAL	0.00	2,150,000.00	0.00	0.00
	DEPOSIT	0.00	0.00	0.00	0.00
	UNCLAIM DEPOSIT	**255,229.58**	0.00	0.00	0.00
	GRAND TOTAL	**106,577,979.20**	**40,250,000.00**	0.00	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	323,101,800.89	0.00	(323,101,800.89)	176,705,000.80
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC CONTRIBUTION	120,465,478.52	0.00	0.00	0.00
	TOTAL	**445,542,786.01**	**2,000,000.00**	**(443,542,786.01)**	**178,680,507.40**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
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	140,845,295.75	0.00	164,625.55	10,846,875.00
3	MARCH	45,853,998.18	11,993,858.85	164,625.55	37,628,018.06
4	APRIL	0.00	12,045,325.08	164,625.55	5,000,000.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	0.00
6	JUNE	60,000,000.00	12,067,516.26	164,625.55	0.00
7	JULY	0.00	12,071,822.57	164,625.55	22,100,000.00
8	AUGUST	5,000,000.00	12,051,462.93	164,625.55	0.00
9	SEPTEMBER	0.00	12,083,037.06	164,625.55	10,000,000.00
10	OCTOBER	15,000,000.00	12,077,734.73	164,625.55	10,000,000.00
11	NOVEMBER	0.00	12,015,434.43	164,625.55	0.00
12	DECEMBER	43,402,506.96	12,050,827.89	164,625.55	21,500,000.00
	TOTAL	**323,101,800.89**	**120,465,478.52**	**1,975,506.60**	**117,074,893.06**

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	**PERSONNEL COST**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	16,002,854.60	49,276,462.00	33,273,607.40	19,129,509.60
	Legislative Council	27,834,908.68	34,900,220.00	7,065,311.32	11,648,114.40
	Administrative and General services	140,674,570.52	94,233,265.00	(46,441,305.52)	79,420,722.55
	SUB-TOTAL	**184,512,333.80**	**178,409,947.00**	(6,102,386.80)	**110,198,346.55**
	ECONOMIC SECTOR				
	Agriculture Section	21,741,585.79	18,004,515.00	(3,737,070.79)	15,591,872.01
	Forestry Section	6,658,486.30	5,777,580.00	(880,906.30)	5,451,720.26
	Livestock Section (Veterinary)	22,711,073.79	19,393,365.00	(3,317,708.79)	16,234,075.71
	Treasury Account Section	129,690,163.34	202,337,535.00	72,647,371.66	32,733,203.26
	Internal Audit	0.00	3,005,227.00	3,005,227.00	195,848.60
	Planning, Research & Statistics Department	7,338,436.21	5,788,812.00	(1,549,624.21)	4,298,702.84
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	95,296,511.61	93,282,442.00	(2,014,069.61)	68,050,939.48
	Treasury Revenue Section	19,763,862.92	18,871,190.00	(892,672.92)	11,456,410.26
	Road & Communication Section	9,846,737.30	18,807,254.00	8,960,516.70	3,792,230.46
	Mechanical Section	15,341,397.52	12,312,610.00	(3,028,787.52)	4,816,073.66
	Electrical Section	8,990,678.56	11,156,918.00	2,166,239.44	3,537,791.61
	Land & Survey Section	10,676,918.48	13,036,000.00	2,359,081.52	4,275,120.93
	Building Section	12,030,621.72	15,603,613.00	3,572,991.28	5,013,681.01
	SUB-TOTAL	**360,086,473.54**	**437,377,061.00**	77,290,587.46	**175,447,670.09**
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	298,343,381.41	207,656,500.00	(90,686,881.41)	285,494,131.24
	Education (Teaching Staff)	1,390,926,101.10	1,450,382,559.00	59,456,457.90	585,930,606.39
	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)	191,359,055.88	159,737,704.00	(31,621,351.88)	119,224,528.33
	Curative	450,650,630.16	436,333,620.00	(14,317,010.16)	253,733,397.86
	Rural Water Supply	4,588,284.46	3,432,109.00	(1,156,175.46)	3,143,626.84
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	20,108,888.77	15,762,170.00	(4,346,718.77)	14,071,023.10
	Information, Youth, Sport & Culture	12,932,682.44	10,412,468.00	(2,520,214.44)	9,140,228.50
	Social Welfare Section	39,342,198.21	63,922,094.00	24,579,895.79	11,336,511.50
	Trade Section and Cooperatives	16,737,155.50	15,482,634.00	(1,254,521.50)	12,079,185.60
	SUB-TOTAL	**2,424,988,377.93**	2,363,121,858.00	**(61,866,519.93)**	**1,294,153,239.36**
	GRAND TOTAL	**2,969,587,185.27**	**2,978,908,866.00**	**9,321,680.73**	**1,579,799,256.00**

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	48,090,500.00	49,000,000.00	909,500.00	45,134,978.00
	Legislative Council	38,210,000.00	48,000,000.00	9,790,000.00	26,505,352.00
	Administrative and General services	572,599,730.72	106,000,000.00	(466,599,730.72)	162,866,726.61
	SUB-TOTAL	**658,900,230.72**	**203,000,000.00**	(455,900,230.72)	**234,507,056.61**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	12,847,660.00	4,500,000.00	(8,347,660.00)	7,374,100.00
	Forestry Section	2,535,000.00	5,300,000.00	2,765,000.00	50,000.00
	Livestock Section (Veterinary)	17,365,200.00	9,500,000.00	(7,865,200.00)	11,916,600.00
	Treasury Account Section	27,036,223.75	426,500,000.00	399,463,776.25	34,203,344.10
	Internal Audit		500,000.00	500,000.00	
	Planning, Research & Statistics Department	18,935,000.00	14,300,000.00	(4,635,000.00)	28,023,967.00
	Monitoring & Evaluation			0.00	
	Statistics	1,500,000.00	3,300,000.00	1,800,000.00	
	Treasury Revenue Section	1,501,700.00	7,500,000.00	5,998,300.00	4,699,500.00
	Road & Communication Section	15,895,900.00	9,300,000.00	(6,595,900.00)	4,659,690.00
	Mechanical Section	87,121,937.50	29,000,000.00	(58,121,937.50)	36,113,800.00
	Electrical Section	4,957,594.95	302,200,000.00	297,242,405.05	5,690,900.00
	Land & Survey Section	2,645,000.00	1,200,000.00	(1,445,000.00)	120,000.00
	Building Section	26,635,128.40	7,300,000.00	(19,335,128.40)	2,413,700.00
	SUB-TOTAL	**218,976,344.60**	**820,400,000.00**	601,423,655.40	**135,265,601.10**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	13,757,000.00	17,000,000.00	3,243,000.00	23,281,564.00
	Education (Teaching Staff)			0.00	
	Adult Education		7,157,880.00	7,157,880.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	38,182,900.00	39,500,000.00	1,317,100.00	29,586,770.00
	Curative	38,634,900.00	27,000,000.00	(11,634,900.00)	49,334,103.26
	Rural Water Supply	78,646,997.93	15,800,000.00	(62,846,997.93)	17,246,198.15
	Traditional Officer (District Head Office)		150,000,000.00	150,000,000.00	
	Community Development Section	28,213,248.07	16,400,000.00	(11,813,248.07)	44,335,021.50
	Information, Youth, Sport & Culture	8,374,750.00	12,080,000.00	3,705,250.00	23,995,600.00
	Social Welfare Section	26,709,500.00	40,126,000.00	13,416,500.00	19,704,050.00
	Trade Section and Cooperatives	742,000.00	6,500,000.00	5,758,000.00	3,188,000.00
	SUB-TOTAL	**233,261,296.00**	**331,563,880.00**	98,302,584.00	**210,671,306.91**
	TOTAL	**1,111,137,871.32**	**1,354,963,880.00**	**243,826,008.68**	**580,443,964.62**
	OVER HEAD COST BY SECTOR	**487,890,319.81**	**703,500,000.00**	215,609,680.19	0.00
	GRAND TOTAL	**1,599,028,191.13**	**2,058,463,880.00**	459,435,688.87	0.00

8.2	OVER HEAD COST FROM CAPITAL RECEIPT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR				
	Settlement of Outstanding Liabilities	15,520,674.00	30,000,000.00	14,479,326.00	0.00
	Land Compensation	11,615,000.00	20,000,000.00	8,385,000.00	0.00
	General Renovation of Guest House Dutse	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Contribution for Training and refresher course	21,628,000.00	50,000,000.00	28,372,000.00	0.00
	Sub Total	**58,763,674.00**	**120,000,000.00**	61,236,326.00	0.00
				0.00	
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	purchase of grains	4,900,000.00	40,000,000.00	35,100,000.00	0.00
	Road Side Tree PLANTING	4,965,800.00	5,000,000.00	34,200.00	0.00
	Demarcation of Grazing Reserve and Cattle routes	4,676,000.00	10,000,000.00	5,324,000.00	0.00
	Control of Erosion	36,476,000.00	70,000,000.00	33,524,000.00	0.00
	Purchase of Hand Pump Materials	53,324,580.00	30,000,000.00	(23,324,580.00)	0.00
	Purchase of Submersible pump 5HP	23,847,500.00	10,000,000.00	(13,847,500.00)	0.00
	Conversion to solar Submersible pump	1,264,632.55	20,000,000.00	18,735,367.45	0.00
	Purchase of Submersible Pumps	15,336,250.00	20,000,000.00	4,663,750.00	0.00
	General renovation of Cartaring guest house	28,143,883.26	50,000,000.00	21,856,116.74	0.00
	Extension of HTLine of Electricity	9,705,150.00	70,000,000.00	60,294,850.00	0.00
	Sub Total	**182,639,795.81**	**325,000,000.00**	142,360,204.19	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Student care Programme	12,926,750.00	67,000,000.00	54,073,250.00	0.00
	Equity contribution to JCHIMA	15,875,000.00	18,500,000.00	2,625,000.00	0.00
	Contribution to Community Development Project	82,295,100.00	50,000,000.00	(32,295,100.00)	0.00
	Youth and Women Empowerment	34,000,000.00	30,000,000.00	(4,000,000.00)	0.00
	Purchase of Relief Materials (roofing materials and Food Items)	46,768,000.00	30,000,000.00	(16,768,000.00)	0.00
	Construction of 5 Daily Prayer Mosque	21,042,000.00	40,000,000.00	18,958,000.00	0.00
	Renovation of Town Gate	350,000.00	3,000,000.00	2,650,000.00	0.00
	Procurement of Security Equipments	33,230,000.00	20,000,000.00	(13,230,000.00)	0.00
	Sub Total	**246,486,850.00**	**258,500,000.00**	12,013,150.00	0.00
	SUB TOTAL	**487,890,319.81**	**703,500,000.00**	215,609,680.19	0.00

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	66,272,748.24	100,000,000.00	33,727,251.76	47,244,259.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	117,856,697.36	100,000,000.00	(17,856,697.36)	80,085,910.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	34,510,235.51	35,000,000.00	489,764.49	16,583,285.00
	CPS (17% Out Standing Payment)	88,888,888.88	**0.00**	**0.00**	**0.00**
	TOTAL	**307,528,569.99**	**235,000,000.00**	**16,360,318.89**	**143,913,454.00**

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	58,952,661.04	70,000,000.00	11,047,338.96	35,319,938.38
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	58,952,661.04	70,000,000.00	11,047,338.96	35,319,938.38
	2% Sule Lamido University Kafin Hausa	107,526,279.53	50,000,000.00	(57,526,279.53)	158,249,711.33
	Contribution to State & LG Joint Projects & Programmes	628,502,729.74	200,000,000.00	(428,502,729.74)	483,595,812.79
	Stabilization fund	293,532,864.29	150,000,000.00	(143,532,864.29)	0.00
	5% EMIRATE	281,753,341.06	150,000,000.00	(131,753,341.06)	246,049,076.28
	TOTAL	**1,429,220,536.70**	**690,000,000.00**	**(739,220,536.70)**	**958,534,477.16**

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	231,036,200.00	300,000,000.00	68,963,800.00	303,556,838.01
	Ministry for Water Resources (Water Facilities)	191,669.15	15,000,000.00	14,808,330.85	25,581,674.86
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,470,666.64	15,000,000.00	(470,666.64)	15,440,666.65
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	153,164,784.32
	Primary Heath Care Dev. Agency (Maski Nutrition)	9,120,000.00	10,000,000.00	880,000.00	0.00
	Jigawa State Health Insurance Scheme (J-Basic Heath)	15,875,000.00	0.00	(15,875,000.00)	0.00
	SEMA (Ramadan Feeding)	93,779,470.37	0.00	(93,779,470.37)	0.00
	Directorate of Special Services (Security Guards)	33,230,000.00	0.00	(33,230,000.00)	0.00
	TOTAL	**429,961,026.64**	**340,000,000.00**	**(89,961,026.64)**	**497,743,963.84**

11	CONSTRUCTION AND PURCHASE OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11a	**ADMINISTRATIVE SECTOR**				
	Purchase of Utility Vehicles For CM, Council Leader and others	171,553,074.00	150,000,000.00	(21,553,074.00)	0.00
	SUB TOTAL	**171,553,074.00**	**150,000,000.00**	**(21,553,074.00)**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11b	Drilling of Hand Pumps	8,122,050.00	40,000,000.00	31,877,950.00	0.00
	Procurement of Solar Street Light	4,947,757.00	7,000,000.00	2,052,243.00	0.00
	SUB TOTAL	**13,069,807.00**	**47,000,000.00**	**33,930,193.00**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11c	Construction of Health post	8,677,005.00	20,000,000.00	11,322,995.00	0.00
	Construction of public convenience	5,000,000.00	55,000,000.00	50,000,000.00	0.00
	Construction of Midwives Quarters	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	SUB TOTAL	**63,677,005.00**	**175,000,000.00**	111,322,995.00	0.00
	GRAND TOTAL	**248,299,886.00**	**350,000,000.00**	**222,645,990.00**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	7,738,157.04
	CURRENT YEAR ADVANCE	7,738,157.04
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	92,270,555.41
	PREVIOUS YEAR NCL	63,772,746.86
	MARGINS	**(28,497,808.55)**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	38,845,046.56	3,511.97
	OVERHEAD ACCOUNT	1,208,295.71	85,315.63
	SALARY ACCOUNT	4,573,253.83	25,107,046.33
	PROJECT ACCOUNT	239,145.69	15,027,403.83
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	186,925.78	84,534.38
	TOTAL	**45,052,667.57**	**40,307,812.14**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	7,738,157.04	7,738,157.04
	OTHER ADVANCE	0.00	0.00
	TOTAL	**7,738,157.04**	7,738,157.04

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	.	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2025)	110,969,387.76	4,504,028,795.92	20,597,666.67	9,341,750.00	241,005,035.89	206,580,000.00	**5,092,522,636.24**
	DATE OF ASSETS REVALUATION 31/12/2025	0.00	63,677,005.00	0.00	0.00	13,069,807.00	171,553,074.00	248,299,886.00
	ADDITIONAL PPE	110,969,387.76	4,567,705,800.92	20,597,666.67	9,341,750.00	254,074,842.89	378,133,074.00	5,340,822,522.24
	DEPRECIATION B/F	2,219,387.76	90,080,575.92	2,059,766.67	1,868,350.00	16,075,035.89	41,316,000.00	153,619,116.24
	DEPRECIATION CHARGE FOR THE YEAR	2,219,387.76	91,354,116.02	2,059,766.67	1,868,350.00	16,946,792.02	75,626,614.80	190,075,027.26
	ACCUMULATED DEPRECIATION 31/12/25	4,438,775.52	181,434,691.94	4,119,533.34	3,736,700.00	33,021,827.91	116,942,614.80	343,694,143.50
	NET BOOK VALUE AS AT 3 1/12/2024	106,530,612.24	4,386,271,108.98	16,478,133.33	5,605,050.00	221,053,014.98	261,190,459.20	**4,997,128,378.74**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	(1,119,056.65)	(575,045.75)
	8% CPS	12,031,241.82	18,147,603.36
	MHWUN	1,875,146.83	1,875,146.83
	PARTY CONTR.	(100,500.00)	(297,500.00)
	RET.MONEY	2,581,788.00	2,581,788.00
	GOVT TAX	22,013,448.22	22,013,448.22
	7.5% VAT	(1,180,635.01)	6,989,413.58
	TOTAL	**36,101,433.21**	50,734,854.24
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	1,465,660.75	8,952,404.53
	5%WHT	1,369,548.15	7,747,191.89
	OTHERS	24,836,104.75	24,836,104.75
	TOTAL	**27,671,313.65**	**41,535,701.17**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	4,905,873,385.75	0.00		4,905,873,385.75
	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	4,905,873,385.75	0.00	0.00	**4,905,873,385.75**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	(11,194,451.98)	41,896,240.76
	SURPLUS/DEFICIT FOR THE YEAR	91,467,522.72	(53,090,692.74)
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**80,273,070.74**	(11,194,451.98)

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 Kazaure 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.

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

Kazaure Local Government Council received the Sum of Three Billion, Six Hundred and Thirty Five Million, Seven Hundred and Forty Eight Thousand, Five Hundred and Fifty Eight Naira, Thirty Six Kobo (₦3,635,748,558.36) only as statutory allocations from the Federation accounts for the year 2025 which represents 94.54% of the approved budgeted amount of (₦3,845,640,075.00)

2. GOVERNMENT SHARE OF VALUE ADDED TAX

The Sum of Two Billion, Eight Hundred and Twenty Eight Million, Nine Hundred and Ninety Eight Thousand, Seven Hundred and Thirty Six Naira, Fourteen Kobo (₦2,828,998,736.14) as government share of VAT which represents 96.20% of the estimated amount of (₦ 2,940,645,808.00)

3. INDEPENDENT REVENUE

The Sum of One Hundred and Six Million, Five Hundred and Seventy Seven Thousand, Nine Hundred and Seventy Nine Naira, Twenty Kobo (₦106,577,979.20) only was generated as internally generated revenue which stood as 264.79% of the approved estimated amount of (₦40,250,000.00)

4. AUGUMENTATION AND OTHER STABILIZATION RECEIPTS (TRANSFER FROM OTHER ENTITIES)

The Sum of Four Hundred and Forty Five Million, Five Hundred and Fourty Two Thousand, Seven Hundred and Eighty Six Naira, One Kobo (₦445,542,786.01) only which represents 22,277% was also received from other government entities vide the estimated amount of (₦2,000,000.00)

5. BANK RECONCILIATION

All the accounts maintained by the local government have been properly reconciled.

6. BUDGET PERFORMANCE

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

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
STATUTORY ALLOCATION	3,635,748,558.36	3,845,640,075.00	209,891,516.64	94.54
VALUE ADDED TAX	2,828,998,736.14	2,940,645,808.00	111,647,071.86	96.20
INDEPENDENT REVENUE	106,577,979.20	40,250,000.00	(66,327,979.20)	264.79
AUGUMENTATION	445,542,786.01	2,000,000.00	(443,542,786.01)	22,277
TOTAL REVENUE	**7,016,868,059.71**	**6,828,535,883.00**	**(188,332,176.71)**	**102.76**
EXPENDITURE				
RECURRENT EXPENDITURE	7,079,019,653.23	6,766,007,556.00	(147,631,930.15)	102.18
CAPITAL EXPENDITURE	248,299,886.00	542,044,610.00	293,744,724.00	45.81
TOTAL EXPENDITURE	**7,327,319,539.23**	**7,308,052,166.00**	**146,112,793.85**	**98.00**

1. TOTAL REVENUE

The table above shows that the Sum of Seven Billion, Sixteen Million, Eight Hundred and Sixty Eight Thousand, Fifty Nine Naira, Seventy One Kobo (₦7,016,868,059.71) only was received as total revenue generated both from the federation account and internally generated revenue. This figure represents 102.76% of the approved estimated amount of ₦6,828,535,883.00

2. RECURRENT EXPENDITURE

The Sum of Seven Billion, Seventy Nine Million, Nineteen Thousand, Six Hundred and Fifty Three Naira, Twenty Three Kobo (₦7,079,019,653.23) only was spent on recurrent items, representing 102.18% of the budgeted amount of (₦6,766,007,556.00)

3. CAPITAL EXPENDITURE

On capital, the Sum of Two Hundred and Fourty Eight Million, Two Hundred and Ninety Nine Thousand, Eight Hundred and Eighty Six Naira(₦248,299,886.00) only was expended, indicating 45.81% of the budgeted amount of (₦542,044,610.00)

RECOMMENDATIONS

a. The local government council should harness other sources of improving internally generated revenue.

b. More spending on recurrent items should be drastically reduced.

c. The local government council should direct more resources to capital projects.

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Nine Hundred and Thirty Four Million Seven Hundred and Forty Two Thousand Seven Hundred and Ninety Three Naira {N934,742,793.00} only was issued to Kazaure Local Government Council and the same amount was Resolved and Verified, no amount remains Unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	LG/AUD/KZO/LQ1/25	Un Presented Payments	12,280,000.00	12,280,000.00	0.00
2	LG/AUD/KZO/KZR/LQ2/25	Un Accounted Expenditure	18,951,000.00	18,951,000.00	0.00
3	LG/AUD/KZO/KZR/LQ3/25	Irregular Payments	125,284,333.00	125,284,333.00	0.00
4	LG/AUD/KZO/KZR/LQ4/25	Inappropriate Expenditure	66,571,173.00	66,571,173.00	0.00
5	LG/AUD/KZO/KZR/LQ5/25	Unaccounted Security Votes/Impress Jan-Jun, 2025	26,600,000.00	26,600,000.00	0.00
6	LG/AUD/KZO/KZR/LQ6/25	Un Accounted payments	284,618,378.00	284,618,378.00	0.00
7	LG/AUD/KZO/KZR/LQ7/25	Un Presented Payments	29,476,755.00	29,476,755.00	0.00
8	LG/AUD/KZO/KZR/LQ8/25	Un Accounted payments	11,187,822.00	11,187,822.00	0.00
9	LG/AUD/KZO/KZR/LQ9/25	Fictitious Payments	157,812,430.00	157,812,430.00	0.00
10	LG/AUD/KZO/KZR/LQ10/25	Irregular Payments	79,317,700.00	79,317,700.00	0.00
11	LG/AUD/KZO/KZR/LQ11/25	Un Presented Payments	61,578,502.00	61,578,502.00	0.00
12	LG/AUD/KZO/KZR/LQ12/25	Payment for Services/Supplies not Rendered	61,064,700.00	61,064,700.00	0.00
	TOTAL		934,742,793.00	934,742,793.00	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kazaure Local Government staff and local Education Authorities. To this effect, a number of Sixty Three [63] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to One Hundred and Twenty Two Million One Hundred and Thirteen Thousand Six Hundred and Twenty Three Naira (N122,113,623.00) 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 Thirteen [13] numbers of staff retired and deceased owed Kazaure Local Government Council, the sum of Two Million Six Hundred and Sixty Nine Thousand Thirty Five Naira (N 2,669,035.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/KZR/LQ12/25

The, Hon. Chairman
Kazaure
Local Government

Station: Kazaure
Pv. No.: CC Date: 12/2025
Head CC Sub Head: CC
Amount N: 61,064,700
Payee: Sundry Persons
Nature of Payment: Payment for Services not Rendered
Date:

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

DCA
Pls deal

AG 10/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED DECEMBER 2025

Examination of the paid payment vouchers revealed to us that, the sum of Sixty One Million, Sixty Four Thousand and Seven Hundred Naira (N61,064,700) only, were been paid without rendering the intended Services. This action contradicts section 17 of the operational guideline and chapter 14:9(2) and 39.3(a) of the Financial memoranda.

Let the concern officers be ask to explain on this serious anomalies or else recover the whole amount involved and this office be furnished with RV'S raised. And or an appropriate action be surcharge against them.

This is copied to the Auditor General Local Government Council, Jigawa State and Zonal Director Audit Kazaure Zone for their information and necessary action please

MANSUR A ADAHAMA
AREA AUDITOR
KAZAURE LG

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/KZR/LQ1/25

The, CHAIRMAN

KAZAURE Local Government

Station: KAZAURE L.G.A

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

Head CC Sub Head: CC

Amount N: 12,290,000

Payee: Sundry people

Nature of Payment; Un Presented payments

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls treat
DJ/Kasaw
AC 6/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERSFOR JANUARY TO JUNE 2025

Posting of Payment Vouchers into Cashbook revealed that, the sum of Twelve Million Two Hundred and Ninety Thousand Naira (₦12,290,000) only, were paid for services to the Local Government without prepared payment vouchers for examination. Refer to the scheduled attached for details.

This is contrary to the provision of Financial Memoranda (FM) Chapter 14:3.

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

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

01/09/25
Adahama Adahama
Area Auditor, Kazaure

To be treated as endorsed and directed as usual when appropriately filed.
DCA
22/10

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/KZR/LQ2

The, CHAIRMAN

KAZAURE Local Government

Station: KAZAURE L.G.A

Pv. No.: NIL Date: JAN – JUNE 2025

Head NIL Sub Head: NIL

Amount N: 18,951,000.00

Payee: Sundry people

Nature of Payment; Unaccounted Payments

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
@ [illegible]
AG 6/10/25

AUDIT QUERRY

UN ACCOUNTED PAYMENTS FOR JANUARY TO JUNE 2025

The sum of Eighteen Million Nine Hundred and Fifty One Thousand naira (₦18,951,000) only, were paid form the Local Government Overhead Account. Refer to the attached schedule for more details.

Reconciliation of Treasury cashbook with that of Bank statements disclosed that, the above payments were made without valid prepared payment 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 and post into cash book or else to refund the whole amount involved.

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

Noted and to be dealt accordingly when appropriately filed.
[signature]
DCA
02/10

01/09/25
Adahama Adahama
Area Auditor, Kazaure

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/KZR/LQ3/25

The, CHAIRMAN

KAZAURE Local Government

Station: KAZAURE L.G.A

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

Head CC Sub Head: CC

Amount N: 125,284,333

Payee: Sundry people

Nature of Payment; Irregular/Undocumented Payment Vouchers

Date: 6/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
AG

AUDIT QUERRY

IRREGULAR / UNDOCUMENTED PAYMENTS VOUCHERS FOR JANUARY TO JUNE 2025

The sum of One Hundred and Twenty Five Million Two Hundred and Eighty Four Thousand Three Hundred and Thirty Three Naira (₦125,284,333) only, were expended for various services to the Local Government. Refer to attached schedule for more details.

During our examination of the payment vouchers we observed that the Payments were not properly documented and made, contrary to the provision of Financial Memoranda (FM) 14:4(2).

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

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

01/09/25
Adahama Adahama
Area Auditor, Kazaure

Ok, noted as endorsed and directed as usual when filed appropriately Pls.
DCA
22/10

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/KZR/LQ4/25

The, CHAIRMAN

KAZAURE Local Government

Station: KAZAURE L.G.A

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

Head CC Sub Head: CC

Amount N: 66,571,172.50

Payee: Various

Nature of Payment: In appropriate expenditure

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
4 AG. L 1/10/25

AUDIT QUERRY

IN APPROPRIATE EXPENDITURE FOR JANUARY TO JUNE 2025

The sum of Sixty Six Million Five Hundred and Seventy One Thousand One Hundred and Seventy Two Naira (₦66,571,172.50) only, were paid to various companies for the supplies of Diesel to the Local Government. See the attached schedule for details.

Examination Disclosed that the above expenditures were inappropriate as overhead account used instead of capital and also lack the following:-

i. Agreements
ii. Taxes deductions
iii. Approvals from Ministry for Local Governments.

Contrary to provision of financial memoranda (FM) Chapter 1:5 (II).

In view of the above therefore, the concerned officers should be ask to correct the anomalies and furnish the same to this office accordingly.

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

01/09/25
Adahama Adahama
Area Auditor, Kazaure

Ok, noted and has to be dealt as endorsed and directed accordingly please.
DCA
22/10

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/KZO/KZR/LQ6/25

Local Querry No.

The, Hon. Chairman

Kazaure

Local Government

Audit Form 1

Station: Kazaure

Pv. No.: C-C Date: July – Nov. 2025

Head C-C Sub Head: C-C

Amount N: 284,618,378

Payee:

Nature of Payment: Sundry Persons

Un-documented

Date: Expenditures

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

DCA
Pls deal
4AG 25/2/26

AUDIT QUERRY

UN-DOCUMENTED PAYMWENT VOUCHERS

Payment vouchers to the tune of Two Hundred and Eighty-Four Million, Six Hundred and Eighteen Thousand, Three hundred and Seventy Eight Naira (₦284,618.378) Only, were paid without supporting documents attached which is contrary to the provison of the financial Memoranda Chapter 14.4(3).

In view of the above, therefore, you are requested to produce and attach the required documents or refund back the total amount involved to the Treasury and furnish this office with copy of the recovery details for further inspection.

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

Mansur A. Adahama
Area Auditor Kazaure

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/KZO/KZR/LQ7/25

Station: Kazaure

The, Hon. Chairman

Kazaure Local Government

Pv. No.: C-C Date: July – Nov. 2025

Head C-C Sub Head C-C

Amount ₦: 29,476,755

Payee: Sundry Persons

Nature of Payment: Un-presented Payment Vouchers

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

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN-PRESENTED PAYMWENT VOUCHERS

During an examination of paid payments vouchers into the cashbook, it revealed that the total payments amounting to Twenty-Nine Million, Four Hundred and Seventy-Six Thousand, Seven Hundred and Fifty-Five Naira (₦29,476,755.00) Only, was made without raising payment vouchers to justify the payments which is contrary to the provision of Financial Memoranda Chapter 14.3 refer.

In view of the above, therefore, you are requested to produce the prepared payment voucher's or else refund the amount involved into the Local Government Account and furnish this office with the copy of recovery details, refers to the attached list for details.

The same is copuied to the Auditor General Local Governmnent Council and Zonal Director Audit Kazaure Zone for their information and further action.

Mansur A. Adahama
Area Auditor Kazaure

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/KZR/LQ8/25

Station: Kazaure

The, Hon. Chairman

Pv. No.: C-C Date: July – Nov. 2025

Kazaure Local Government

Head C-C Sub Head C-C

Amount ₦: 11,187,822

Payee: Sundry Persons

Nature of Payment: Un-accounted Expenditures

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

DCA
Pls treat
AG 25/2/26

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURES

It was observed with dismay that the sum of Eleven Million, One Hundred and Eighty-Seven Thousand, Eight Hundred and Twenty-Two Naira (₦11,187,822) Only, has been withdrawn from overhead account for the settlement of staff liability and other payments without been reflected into Treasury Cashbook as observed to have appear in the Bank statement of the account.

This action contradicts the provision of the model financial memoranda Chapter 14.3 and 39.3(9), as such the officers concerned should explain fully or else the total sum be refunded to the Treasury and to furnish this office with necessary Treasury receipt for further verification.

This is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Director Audit Kazaure Zone for their information and necessary action.

Mansur A. Adahama
Area Auditor Kazaure

| TV

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Kazaure

Station: CC July – Nov. 2025

Local Query: LG/AUD/KZR/ZO/KZR/LQ.9/25

Pv. No.: Date:

The Hon. Chairman

Head CC Sub Head: CC

Local Government Kazaure

Amount N: 157,812,430

Payee: Sundry

Nature of Payment: Fictitious Payment

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE Sign: Date: 7/3/26 RECEIVED

DCA Pls deal [illegible] AG 5/3/25

AUDIT QUERRY

FICTITIOUS PAYMENT JULY TO NOVEMBER 2025

The sum of One Hundred and Fifty Seven Million, Eight Hundred, and Twelve Thousand, Four Hundred and Thirty Naira **(157,812,430) Only,** Was Paid for Various Purchases and Repairs . Store Inspection Conduct by us Provide that the Items Were Not Taken on Charge into Store.

Refer to the Schedule Attached for Details.

In view of the above, Therefore, the payees should fully explain or else refund the amount paid to them and this office be furnish with recovery particulars for verification

Same is Copied to Auditor General Local Government Council and Zonal Director Kazaure Zone for Their Information and Further Action.

for [signature]

Mansur A. Adahama

Area Auditor Kazaure

Ok, acted on as directed and filed appropriately pls.
[signature]
DCA
5/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Kazaure

Local Querry No. LG/AUD/KZQ/KZR/LQ10/6/25

Pv. No.: CC Date: CC

The, Chairman

Head CC Sub Head: CC

Kazaure Local Government

Amount N: 79,317,700

Payee: Sundry Persons

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

DCA
Pls deal

Nature of Payment; Irregular Payment Vouchers

Date:

AG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS DECEMBER, 2025

It was observed with great concern that various payments vouchers amounting to Seventy Nine Million Three Hundred and Seventeen Thousand, Seven Hundred Naira (₦79,317,700.00) only, has been paid without proper documentation such as receipts, SRV, Council Extract etc this action contradicts chapter 14:4(3) of the model financial memoranda.

In view of the above therefore, the concerned officers should be ask to explain fully, on this serious anomalies or the total sum be recovered and or else be surcharge against their action.

This is copied to the auditor General Local Government Council Jigawa State and zonal Director Audit Kazaure Zone for their information and necessary action.

MANSUR A. ADAHAMA
AREA AUDITOR
KAZAURE L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/KZR/ZO/KZR/LQ11/25	*Audit Form 1*
The, Hon. Chairman	*Station:* Kazaure
Kazaure *Local Government*	*Pv. No.:* CC *Date:* 12/2025
	Head CC *Sub Head:* CC
	Amount N: 61,578,502
	Payee: Sundry
	Nature of Payment: Unpresented Payment Vouchers
	Date:

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

DCA
M/s Joel
Allocation
KAG 10/3/26

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS DECEMBER 2025

Posting of payment vouchers into cash book revealed that, the sum of Sixty One Million, Five Hundred and Seventy Eight Thousand, Five Hundred and Two Naira (₦61,568,502.00) only, were paid for various services to the Local Government without preparing payment vouchers. Refers to the schedule attached for details.

This is contrary to the provision of financial memoranda chapter 5:1,14:3 and 19:1 refer.

In view of the above, the concerned officer should be asked to provide and present valid payment vouchers for Audit examination otherwise the amount be refund and this office be informed accordingly.

This copy to the Auditor general Local Government Council and Zonal Director Kazaure Zone for their information and action

MANSUR A ADAHAMA
AREA AUDITOR
KAZAURE LG

INSPECTION REPORT AND RESPONSE TO QUERIES

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

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

The Chairman,

Kazaure Local Government,

Jigawa State.

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

DCA
Pls deal
6/10/25

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

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

INTERNAL CONTROL:- The Internal Control System was not so effective because of the level of irregularities that appears in the system of operation.

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

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

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

queries were issued to that regard, this contradicts the provision of FM Chapter 1:10(8)&18(2):

LG/AUD/KZRZO/KZR/LQ2/2025	N 18,,951,000.
LG/AUD/KZRZO/KZR/LQ5/2025	N 26,600,000

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

LG/AUD//KZRZO/KZR/LQ3/2025	N 125,284,333

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

LG/AUD/KZRZO/KZR/LQ1/2025	N 12,290,000

5. IN APPROPRIATE EXPENDITURE: Some contractual payments were observed made not in order as a result, query was issued, FM Chapter 1;5(1):

LG/AUD/KZRZO/KZR/LQ4/2025	N 66,571,172

6. INTERNALLY GENERATED REVENUE:- We were unable to ascertain the actual performance for this, because of the record inadequacy and consultancy engagement between State and local Government.
7. PROJECT INSPECTION:- We were unable to conduct project inspection due to the level of capital projects were few for the period reviewed.

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

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

a. Monthly Bank Reconciliation
b. Asset Register
c. Policy File
d. Proper use of stores and returning old parts when renovations or repairs occur.
e. No payment without valid voucher
f. Internally Generated Revenues should be improve in order to reach budget target before the year end.
g. Proper documentations should be fully made for payment and receipt vouchers.
h. All payments must be fully accounted.

17/09/2025

Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure.

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

Our Ref: LG/AUD/KZR/ZO/KZR/R.1/2025 Your Ref: ________ Date: 10, February, 2026

22, Shaaban, 1447

THE HON. CHAIRMAN

KAZAURE LOCAL GOVERNMENT

JIGAWA STATE

DCA
Pls deal
2W Kcalu
AG 5/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ________ Date: 3/2/26
RECEIVED

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

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

INTERNAL CONTROL SYSTEM

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

CASH BOOK

The Cash Book Maintained by the Local Government Cashier have been posted, and Examined but the following were Point Observed .

UNPRESENTED PAYMENT VOUCHERS

It was observed during our inspection for the period, that the various payment voucher amounting to Twenty Nine Million Four Hundred and Seventy Six Thousand Seven Hundred and Fifty five Naira **(29,476,755)**Only, were up to the time of writing this Report are not presented. As a result of that we issuing Query reference below **ALG/LG/AUD/KZR/ZO/KZR/LQ.7/25.**

UNDOCUMENTED PAYMENT VOUCHERS

Various payment Vouchers Amounting to Two Hundred and Sixty One Million Six Hundred and Seventy Thousand Four Hundred and Seventy Eight Naira **(261,670,478)** only, were paid without proper documentation such as cash sales, Invoice, Store Receipt Voucher (S R V) Bill of quantity(BQ) Local Purchase order (L P O) Agreement etc, Attachment to support the payment. This is Contrary to the Provision of Financial Memoranda FM Chapter 14 as a result that Audit Query were issued **ALG/LG/AUD/KZR/ZO/KZR/LQ.6/25**

Filed appropriately please and treated as endorsed and directed.
DCA
5/3/26

IN- ACCOUNTED PAYMENT

Expenditure worth Ten Million Six Hundred and Eighty Two Thousand Eight Hundred and Twenty Two Naira (**10,682,822**) only, were observed have been made without prepared payment voucher to support the payment, this has gone contrary to the provision of Financial Memoranda **FM 14.3**, Audit Queries reference **No. ALG/LG/AUD/ZO/KZR/LQ.8/25** Was issued of that.

FICTITIOUS PAYMENT

Expenditure to the tune of One Hundred fifty Seven Million Eight Hundred and Twelve Thousand Four Hundred and Thirty Naira (**157,812,430**) only, were made either irregularly or actually for goods not supplied.An Audit Query **ALG/LG/KZR/ZO/KZR/LQ.9/25** was issued awaiting your response.

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

PROJECT INSPECTION : During the exercise the inspection of Project was Conducted and All the Project Are Executed.

INTERNAL GENARETED REVENUE

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

RECOMMENDATION

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

CONCLUSION

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

Same is copied to the Auditor General Local Government Council Duste, Jigawa State above for his information Guidance and necessary action.

Salisu Musa C N A
Zonal Director Kazaure Zone.

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

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

22, Shaaban, 1447

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

THE HON. CHAIRMAN

KAZAURE LOCAL GOVERNMENT

JIGAWA STATE

DCA
Pls deal
AG 25/2/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

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

INTERNAL CONTROL SYSTEM

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

CASH BOOK

- The Cash Book Maintained by the Local Government Cashier have been posted, and Examined but the following were Point Observed .

UNPRESENTED PAYMENT VOUCHERS

It was observed during an inspection for the period mentioned above that various payment voucher amounting to Twenty Nine Million, Four Hundred and Seventy Six Thousand, Seven Hundred and Fifty five Naira **(29,476,755)** Only, were up to the time of writing this Report are not presented. As a result of that we issued a Query with reference below **ALG/LG/AUD/KZR/ZO/KZR/LQ.7/25.**

UNDOCUMENTED PAYMENT VOUCHERS

Various payment Vouchers Amounting to Two Hundred and Sixty One Million, Six Hundred and Seventy Thousand, Four Hundred and Seventy Eight Naira **(261,670,478)** only, were paid without proper documentations such as cash sales, Invoice, Store Receipt Voucher (S R V) Bill of quantities(BQ) Local Purchase order (L P O) Agreement etc, to support the payment. This is Contrary to the Provision of Financial Memoranda FM Chapter 14. As a result that Audit Query were issued **ALG/LG/AUD/KZR/ZO/KZR/LQ.6/25**

UN- ACCOUNTED PAYMENTS

Expenditure worth Ten Million, Six Hundred and Eighty Two Thousand, Eight Hundred and Twenty Two Naira **(10,682,822)** only, were observed been made without prepared payment vouchers to support the payment, this has gone contrary to the provision of Financial Memoranda **FM 14.3**, Audit Queries reference **No. ALG/LG/AUD/ZO/KZR/LQ.8/25** Was issued to that effect.

ITEMS NOT TAKEN ON CHARGE TO STORE

Expenditure to the tune of One Hundred fifty Seven Million, Eight Hundred and Twelve Thousand, Four Hundred and Thirty Naira (**157,812,430**) only, were made for Services/ goods not supplied. An Audit Query **ALG/LG/KZR/ZO/KZR/LQ.9/25** was issued and awaiting your response.

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

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

INTERNAL GENARETED REVENUE

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

RECOMMENDATION

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

CONCLUSION

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

KAZAURE LOCAL GOVERNMENT
JIGAWA STATE

In Case of Reply Please Quote Reference
No.: KZLG/TRE/FIN/1/T.I

Date: 1/12/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/1/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

DCA
Pls deal
AG 8/1/26

RE: AUDIT QUERRIES JANUARY – JUNE, 2025

I wish to write and forward herewith the covering of financial statement and operations for the period of Six Months i.e January to June 2025. I have received the findings and committed to addressing the highlighted issues to strengthen internal controls, improve, accountability and ensure the efficient use of public resources.

The following quarries is hereby answered and forwarded to you for your further actions as follows:-

1. LG/AUD/KZO/KZR/LQ1/25 Un-presented payment vouchers amounting Twelve Million, Two Hundred and Ninety Thousand Naira (N12,290,000) only is hereby attached.
2. LG/AUD/KZO/KZR/LQ2/25 Unaccounted payment vouchers amounting to Eighteen Million, Nine Hundred and Fifty One Thousand Naira (N18,951,000) only is hereby attached.
3. LG/AUD/KZO/KZR/L31/25 Undocumented payment vouchers amounting to One Hundred and Twenty Five Million, Two Hundred

Would be treated accordingly when filed appropriately, pls.
DCA
13/01/26

and Eighty Four Thousand Three Hundred and Thirty Three Naira (N125,284,333) only is hereby attached.

4. LG/AUD/KZO/KZR/LQ4/25 in appropriate expenditure amounting to Sixty Six Million Five Hundred and Seventy One Thousand One Hundred and Seventy Two Naira Fifty kobo (N66,571,172.50) only is hereby attached.
5. LG/AUD/KZO/KZR/LQ5/25 An accounted security votes/imprest account amounting to Twenty Six Million Six Hundred Thousand Naira (N26,600,000) only is hereby attached.

In view of the above, we appreciate the audits insights and are committeed to implementing all your findings to enhance accountability, strengthen controls and improve performance.

Best regards,

IDRIS AHMED
TREASURER
KAZAURE LOCAL GOVT.

KAZAURE LOCAL GOVERNMENT COUNCIL

Kazaure, Jigawa State - Nigeria

In case of reply please quote
Ref. No. KZLG/TRE/FIN/I/T.I/25

Date: 30/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

DCA
Pls deal
AG 12/5/26

RE: AUDIT QURRIES JULY – DECEMBER 2025

This is to acknowledge receipt of the Audit report dated 12/03/2026 for the period of Six months i.e. July – December, 2025, and have reviewed its findings.

Management is committed to implementing the recommended corrective actions to enhance internal controls, strengthen accountability and ensure efficient use of public resources.

The following querries is hereby answered and forwarded for your further actions.

1. **LG/AUD/KZO/KZR/LQ.6/25**
   Undocumented Payment Voucher amounting to Two Hundred and Eighty Four Million Six Hundred and Eighteen Thousand three Hundred and Seventy Eight Naira (N284,618,378.00)

2. **LG/AUD/KZO/KZR/LQ.7/25**
   Unpresented payment voucher amounting to Twenty Nine Million Four Hundred and Seventy Six Thousand Seven Hundred and Fifty Five Naira (N29,476,755.00)

Noted and acted on as endorsed and directed please.
DCA 12/5

3. **LG/AUD/KZO/KZR/LQ.8/25**
   Unaccounted Expenditure amounting to Eleven Million One Hundred and Eight Seven Thousand Eight Hundred and Twenty Two Naira (N11,187,822.00)

4. **LG/AUD/KZO/KZR/LQ.9/25**
   Fictitious payment July – November 2025, amounting to One Hundred and Fifty Seven Million Eight Hundred and Twelve Thousand Four Hundred and Thirty Nairs (N157,812,430.00)

5. **LG/AUD/KZO/KZR/LQ.10/25**
   Irregular payment voucher amounting to Seventy Nine Million, Three Hundred and Seventy Nine Million, Three Hundred and Seventeen Thousand Seven Hundred Naira (N79,317,700.00) only

6. **LG/AUD/KZO/KZR/LQ.11/25**
   Unpresented payment voucher amounting Sixty One Million, Five Hundred and Sixty Eight Thousand, Five Hundred and Two Naira (N61,568,502.00) only

7. **LG/AUD/KZO/KZR/LQ.12/25**
   Payment for services not rendered December 2025 amounting to Sixty One Million, Sixty Four Thousand Seven Hundred Naira (N61,064,700.00) only.

Thanks for your usual cooperation.

MANSUR USMAN DABUWA
HON. CHAIRMAN
KAZAURE LOCAL GOVERNMENT