MALAM MADORI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
MALAM MADORI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

MALAM MADORI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

JIGAWA STATE

UNITY AND FAITH, PEACE AND PROGRESS

2025

REPORT OF THE AUDITOR GENERAL

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MALAM MADORI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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MALAM MADORI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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12/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls deal
AG 12/3/26

Sir,

FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF MALAM MADORI LOCAL GOVERNMENT COUNCIL.

I wish to write and forward to you the completed of our 2025 Annual Account end of the year Financial Statement in respect of Malam Madori Local Government Council.

For your further necessary action and guidance please.

Best regards.

Tijjani Ibrahim
Treasurer
For:-Hon. Chairman

HON. SALISU SANI GBS
EXECUTIVE CHAIRMAN
MALAM MADORI LOCAL GOVT.

JIGAWA STATE OF NIGERIA

MALAM MADORI LOCAL GOVERNMENT COUNCIL

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ADDRESS
Secreteriat Complex,
Malam Madori,
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...MALAM MADORI...... 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.

12-3-26

TIJJANI IBRAHIM
TREASURER

12/3/26

SALISU SANI GBS
EXERCUTIVE CHAIRMAN

MALAM MADORI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________ *Date:*______________________

MALAM MADORI 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.

MALAM MADORI 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 / BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,999,538,646.80	Government Share of FAAC (Statutory Revenue)	1	3,641,571,858.45	4,046,974,635.00	0.00	4,046,974,635.00	405,402,776.55
2,208,785,594.41	Government Share of VAT	2	2,828,529,027.06	2,853,177,703.00	0.00	2,853,177,703.00	24,648,675.94
0.00	Tax Revenue	3		200,000.00	0.00	200,000.00	200,000.00
18,116,006.25	Non Tax Revenue	4	63,647,329.52	33,030,000.00	0.00	33,030,000.00	(30,617,329.52)
427,387,338.60	Transfer from Other Government Entities	5	507,413,949.58	2,000,000.00	0.00	2,000,000.00	(505,413,949.58)
4,653,827,586.06	**Total Revenue (a)**		**7,041,162,164.61**	**6,935,382,338.00**	**0.00**	**6,935,382,338.00**	(105,779,826.61)
	EXPENDITURE						
1,649,927,595.80	Salaries & Wages	6	2,743,551,263.99	2,743,551,263.99	0.00	2,743,551,263.99	0.00
99,255,957.64	Social Benefit	7	305,485,546.80	145,000,000.00	0.00	145,000,000.00	(160,485,546.80)
936,187,566.79	Overhead Cost	8	2,109,501,842.83	1,412,979,420.00	490,979,420.00	922,000,000.00	(696,522,422.83)
	Other over Head Cost			0.00			0.00
1,196,054,392.03	Grants & Contributions	9	1,397,813,876.11	928,000,000.00	118,000,000.00	810,000,000.00	(469,813,876.11)
451,534,719.28	Transfer to other Govt Agencies	10	211,416,654.71	21,080,000.00		21,080,000.00	(190,336,654.71)
145,991,658.34	Depreciation		173,265,280.61	0.00		0.00	(173,265,280.61)
4,478,951,889.88	**Total Expenditure (b)**		**6,941,034,465.05**	**5,250,610,683.99**	**608,979,420.00**	**4,641,631,263.99**	**(1,690,423,781.06)**
				0.00			
174,875,696.18	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**100,127,699.56**	0.00	**0.00**	**0.00**	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue / (Expenses) (d)**		0.00	0.00	0.00	0.00	0.00
174,875,696.18	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**100,127,699.56**	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus / (Deficits) (f)			0.00	0.00	0.00	0.00
174,875,696.18	**Net Surplus/ (Deficits) for the period g=(e-f)**		**100,127,699.56**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

12-3-26

TIJJANI IBRAHIM
Treasurer
Malam Madori Local Government, Jigawa State

MALAM MADORI 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**	34,950,211.48	0.00	13,473,658.82	0.00
Receivables	**15**	7,879,344.44	0.00	7,879,344.44	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	**42,829,555.92**	0.00	**21,353,003.26**
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**	**4,441,746,153.80**	0.00	4,361,055,680.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**4,441,746,153.80**	0.00	**4,361,055,680.00**
Total Assets C = A + B		**0.00**	**4,484,575,709.72**	**0.00**	**4,382,408,683.26**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	12,334,995.07	0.00	11,042,707.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	12,334,995.07	0.00	**11,042,707.00**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	31,755,590.38	0.00	31,008,551.55	0.00
Total Non Current Liabilities E		0.00	31,755,590.38	0.00	**31,008,551.55**
Total Liabilities F = D + E		**0.00**	**44,090,585.45**	**0.00**	**42,051,258.55**
Net Assets: G = C - F		**0.00**	**4,440,485,124.27**	**0.00**	**4,340,357,424.71**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	4,197,679,006.38	0.00	4,197,679,006.38	0.00
Accumulated Surplus/(Deficits)	**20**	**242,806,117.89**	0.00	142,678,418.33	0.00

The accompanying notes form part of these statements

12-3-26

TIJJANI IBRAHIM
Treasurer
Malam Madori Local Government, Jigawa State

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

MALAM MADORI 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**	3,641,571,858.45	0.00	1,999,538,646.80	0.00
Government Share of VAT	**2**	2,828,529,027.06	0.00	2,208,785,594.41	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	63,647,329.52	0.00	18,116,006.25	0.00
Transfer from Other Government Entities	**5**	507,413,949.58	0.00	427,387,338.60	0.00
Total Inflow from operating Activities (A)		0.00	**7,041,162,164.61**	**0.00**	**4,653,827,586.06**
Outflows					
Salaries & Wages	**6**	2,743,551,263.99	0.00	1,649,927,595.80	0.00
Social Benefits	**7**	305,485,546.80	0.00	99,255,957.64	0.00
Overhead Cost	**8**	2,109,501,842.83	0.00	936,187,566.79	0.00
Grants & Contributions	**9**	1,397,813,876.11	0.00	1,196,054,392.03	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	**10**	211,416,654.71	0.00	451,534,719.28	0.00
Finance Cost		6,767,769,184.44	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**0.00**	**6,767,769,184.44**	**0.00**	**4,332,960,231.54**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**273,392,980.17**	**0.00**	**320,867,354.52**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(253,955,754.41)	0.00	(309,368,331.96)	0.00
Net Cash Flow from Investing Activities		0.00	**(253,955,754.41)**	0.00	**(309,368,331.96)**
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	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	2,039,326.90	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	2,039,326.90	**0.00**	**0.00**
Net Cash Flow From All Activities		0.00	**21,476,552.66**	0.00	11,499,022.56
Cash & Its Equivalent as at 1st January, 2025		0.00	13,473,658.82		1,974,636.26
Cash & Its Equivalent as at 31st December, 2025		0.00	**34,950,211.48**		**13,473,658.82**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		100,127,699.56	0.00	0.00	174,875,696.18
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		173,265,280.61	0.00	0.00	145,991,658.34
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
SUB-TOTAL			273,392,980.17	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		2,039,326.90	0.00	0.00	0.00
Net Cash Flow from Operating Activities		**0.00**	2,039,326.90	**0.00**	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(253,955,754.41)	0.00	309,368,331.96	0.00
Total Items Classified as Investing Activities		**0.00**	(253,955,754.41)	**0.00**	**(309,368,331.96)**
Net Cash Flow From All (Operating) Activities		**0.00**	**21,476,552.66**	**0.00**	11,499,022.56
Cash & it's Equivalent as at 1 January,2025		0.00	13,473,658.82	0.00	1,974,636.26
Cash & it's Equivalent as at 31 December,2025		**0.00**	**34,950,211.48**	**0.00**	**13,473,658.82**

The accompanying notes form part of these statements

12-5-26

TIJJANI IBRAHIM
Treasurer
Malam Madori Local Government, Jigawa State

MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	.	₦	₦	₦
Balance at 1st Jan.2025	4,615,011,435.08	0.00	142,678,418.54	4,472,333,016.54
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	4,615,011,435.08		142,678,418.54	4,472,333,016.54
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				
Balance at 31December 2023	4,615,011,435.08	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 2024	**4,615,011,435.08**	0.00	**252,694,724.95**	**4,867,706,160.03**

The accompanying notes form part of these statements

12-3-26

TIJJANI IBRAHIM
Treasurer
Malam Madori Local Government, Jigawa State

MALAM MADORI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,530,144,384.33	1,345,000,000.00	(1,185,144,384.33)	496,326,954.71
	SHARE OF EXCHANGE	147,452,129.62	1,000,000,000.00	852,547,870.38	1,159,179,978.37
	SHARE OF NON OIL REVENUE	23,185,943.95	1,000,000,000.00	976,814,056.05	34,778,915.92
	FOREX EQUALIZATION	0.00	0.00	0.00	0.00
	E-MONEY	147,407,671.87	200,000,000.00	52,592,328.13	71,113,115.65
	SOLID MINERALS	5,692,235.48	500,000,000.00	494,307,764.52	25,938,801.13
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	0.00
	SURE-P	0.00	0.00	0.00	0.00
	INFLOW	750,652,456.20	1,974,635.00	(748,677,821.20)	212,200,881.02
	TOTAL	**3,641,571,858.45**	**4,046,974,635.00**	405,402,776.55	**1,999,538,646.80**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	SOLID MINERALS	SURE-P	INFLOW	TOTAL
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
JANUARY	73,804,994.37	82,783,854.31	0.00	0.00	11,157,142.01	0.00	0.00	0.00	279,206,331.48	446,952,322.17
FEBRUARY	151,233,246.83	0.00	0.00	0.00	7,327,491.92	37,037,037.00	0.00	0.00	114,987,080.10	310,584,855.85
MARCH	161,202,544.63	0.00	0.00	0.00	12,418,401.78	0.00	5,692,235.48	0.00	185,185,185.19	364,498,367.08
APRIL	185,947,467.49	5,898,653.73	0.00	0.00	8,866,903.44	0.00	0.00	0.00	129,198,966.41	329,911,991.07
MAY	189,830,559.16	16,927,044.97	0.00	0.00	13,802,254.21	0.00	0.00	0.00	21,037,446.51	241,597,304.85
JUNE	173,198,276.53	16,099,278.26	0.00	0.00	9,819,272.87	0.00	0.00	0.00	0.00	199,116,827.66
JULY	208,821,013.07	8,427,212.35	23,185,943.95	0.00	10,353,052.69	0.00	0.00	0.00	21,037,446.51	271,824,668.57
AUGUST	270,152,793.65	8,602,015.16	0.00	0.00	13,325,038.18	0.00	0.00	0.00	0.00	292,079,846.99
SEPTEMBER	279,407,719.47	8,714,070.84	0.00	0.00	11,410,496.31	0.00	0.00	0.00	0.00	299,532,286.62
OCTOBER	256,010,159.82	0.00	0.00	0.00	18,113,754.12	0.00	0.00	0.00	0.00	274,123,913.94
NOVEMBER	286,382,413.86	0.00	0.00	0.00	16,848,199.36	0.00	0.00	0.00	0.00	303,230,613.22
DECEMBER	294,153,195.45	0.00	0.00	0.00	13,965,664.98	0.00	0.00	0.00	0.00	308,118,860.43
TOTAL	**2,530,144,384.33**	**147,452,129.62**	**23,185,943.95**	0.00	**147,407,671.87**	37,037,037.00	**5,692,235.48**	0.00	**750,652,456.20**	**3,641,571,858.45**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,828,529,027.06**	**2,853,177,703.00**	**24,648,675.94**	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	JANUARY	219,475,086.08	0.00	219,475,086.08	164,433,959.79	0.00	164,433,959.79
	FEBRUARY	261,321,147.74	0.00	261,321,147.74	140,839,364.03	0.00	140,839,364.03
	MARCH	223,152,369.76	0.00	223,152,369.76	151,661,357.35	0.00	151,661,357.35
	APRIL	218,611,064.94	0.00	218,611,064.94	184,631,950.63	0.00	184,631,950.63
	MAY	215,982,900.22	0.00	215,982,900.22	169,537,478.78	0.00	169,537,478.78
	JUNE	248,993,626.25	0.00	248,993,626.25	168,694,326.56	0.00	168,694,326.56
	JULY	236,024,844.45	0.00	236,024,844.45	185,026,982.96	0.00	185,026,982.96
	AUGUST	234,910,474.06	0.00	234,910,474.06	210,044,927.55	0.00	210,044,927.55
	SEPTEMBER	250,236,742.63	0.00	250,236,742.63	190,312,693.69	0.00	190,312,693.69
	OCTOBER	301,312,352.98	0.00	301,312,352.98	196,131,210.91	0.00	196,131,210.91
	NOVEMBER	242,802,288.19	0.00	242,802,288.19	231,646,913.94	0.00	231,646,913.94
	DECEMBER	175,706,129.76	0.00	175,706,129.76	215,824,428.22	0.00	215,824,428.22
	TOTAL	**2,828,529,027.06**	0.00	**2,828,529,027.06**	**2,208,785,594.41**	0.00	**2,208,785,594.41**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
4	Personal Income Tax		200,000.00	200,000.00	0.00
	TOTAL	**0.00**	200,000.00	200,000.00	0.00
		0.00	0.00	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	20,182,500.00	9,130,000.00	(11,052,500.00)	0.00
	FEES	13,907,829.52	14,770,000.00	862,170.48	15,733,466.25
	FINES	0.00	0.00	0.00	0.00
	SALES	6,000,000.00	100,000.00	(5,900,000.00)	0.00
	EARNINGS	10,757,000.00	6,230,000.00	(4,527,000.00)	1,882,540.00
	SALES/RENT	9,000,000.00	1,100,000.00	(7,900,000.00)	
	EARNINGS- GENERAL	0.00	0.00	0.00	0.00
	REPAYMENT	1,800,000.00	1,700,000.00	(100,000.00)	500,000.00
	INVESTMENT INCOME	0.00	0.00	0.00	0.00
	INTEREST EARNED	2,000,000.00	0.00	(2,000,000.00)	0.00
	TOTAL	**63,647,329.52**	**33,030,000.00**	(30,617,329.52)	**18,116,006.25**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	2,000,000.00	1,250,000.00	(750,000.00)	0.00
	Cattle Dealers License	1,000,000.00	50,000.00	(950,000.00)	0.00
	Cinematography/ Photo studio License	700,000.00	100,000.00	(600,000.00)	0.00
	Dried Fish & Meat licenses	10,000,000.00	50,000.00	(9,950,000.00)	0.00
	Hawkers permits	1,000,000.00	70,000.00	(930,000.00)	0.00
	produce buying licenses/Corn Grinding	242,500.00	200,000.00	(42,500.00)	0.00
	Tractor Hiring services	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Trade / Kiosk permit License	1,000,000.00	50,000.00	(950,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	100,000.00	100,000.00	0.00	
	Communication Equipment Inst. Permits	240,000.00	1,000,000.00	760,000.00	0.00
	Public Conveniences Licenses fees	200,000.00	50,000.00	(150,000.00)	0.00
	Auto Spare Parts	0.00	0.00	0.00	0.00
	Building Material / Block Making Licenses	500,000.00	200,000.00	(300,000.00)	0.00
	Welding Machine License	300,000.00	100,000.00	(200,000.00)	0.00
	Sewing / Tailoring Service	500,000.00	100,000.00	(400,000.00)	0.00
	Sand dredging license	400,000.00	710,000.00	310,000.00	0.00
	Barbing Salon / Boutique	0.00	100,000.00	100,000.00	0.00
	TOTAL	**20,182,500.00**	**9,130,000.00**	(11,052,500.00)	0.00
				0.00	
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	4,107,829.52	10,220,000.00	6,112,170.48	0.00
	Birth / Death Registration	2,000,000.00	1,200,000.00	(800,000.00)	0.00
	Business / Petty Trade Operating Fees	2,000,000.00	100,000.00	(1,900,000.00)	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg. fees	500,000.00	100,000.00	(400,000.00)	0.00
	Marriage / Divorce Fees	1,000,000.00	700,000.00	(300,000.00)	0.00
	Environmental Impact Assessment Fees	0.00	100,000.00	100,000.00	0.00
	Survey Planning fees	0.00	0.00	0.00	
	Change of Ownership fees	0.00	0.00	0.00	
	Timber & Forest fees	3,000,000.00	0.00	0.00	
	Workshop Blacksmith fees	0.00	100,000.00	100,000.00	0.00
	Certificate of Occupancy	0.00	500,000.00	500,000.00	0.00
	Auto Machine / Car Wash Registration fees	200,000.00	100,000.00	(100,000.00)	0.00
	Slaughter Stock fees	720,000.00	100,000.00	(620,000.00)	0.00
	Business Centre Operations	0.00	50,000.00	50,000.00	0.00
	Contractors Registration Fees	0.00	500,000.00	500,000.00	0.00
	Sand dredging license	380,000.00	1,000,000.00	620,000.00	0.00
	TOTAL	**13,907,829.52**	**14,770,000.00**	862,170.48	0.00

	FINES			0.00	
	Fines			0.00	
				0.00	
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Sales of Stores /Scraps/ Unserviceable Items	6,000,000.00	100,000.00	(5,900,000.00)	0.00
	TOTAL	**6,000,000.00**	**100,000.00**	(5,900,000.00)	0.00
				0.00	
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	3,000,000.00	1,830,000.00	(1,170,000.00)	0.00
	Earning from Motor Park	2,360,000.00	500,000.00	(1,860,000.00)	0.00
	Earning from Comm., Activities, shop & shopping centre	3,000,000.00	500,000.00	(2,500,000.00)	0.00
	Airport / Hajj Operation	397,000.00	400,000.00	3,000.00	0.00
	Earning from Cattle Market	1,000,000.00	1,000,000.00	0.00	0.00
	Abattoirs/ slaughter	1,000,000.00	2,000,000.00	1,000,000.00	0.00
	TOTAL	**10,757,000.00**	**6,230,000.00**	(4,527,000.00)	0.00
				0.00	
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building unclaimed DEP	5,000,000.00	1,000,000.00	(4,000,000.00)	0.00
	Rent on Government properties	4,000,000.00	100,000.00	(3,900,000.00)	0.00
	TOTAL	**9,000,000.00**	**1,100,000.00**	(7,900,000.00)	0.00
				0.00	
	REPAYMENT GENERAL	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Repayment of Motorcycle loan	**700,000.00**	900,000.00	200,000.00	0.00
	Repayment of Bicycle loan	**600,000.00**	500,000.00	(100,000.00)	0.00
	Refund of Over payment	**500,000.00**	300,000.00	(200,000.00)	0.00
	Un claimed Deposit	**0.00**	0.00	0.00	0.00
	TOTAL	**1,800,000.00**	**1,700,000.00**	(100,000.00)	0.00
				0.00	
	INVESTMENT INCOME			0.00	
	Dividend Received	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
	INTEREST EARNED	**2,000,000.00**		(2,000,000.00)	0.00
	Motor Vehicle Bicycle advances			0.00	
	TOTAL	**2,000,000.00**		(2,000,000.00)	0.00
	GRAND TOTAL	**63,647,329.52**	**33,030,000.00**	**(16,717,329.52)**	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	384,972,964.46	0.00	(384,972,964.46)	425,411,832.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% p	120,465,478.52	0.00	(120,465,478.52)	0.00
	TOTAL	**507,413,949.58**	**2,000,000.00**	(505,413,949.58)	**427,387,338.60**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	JANUARY	50,718,857.90	0.00	164,625.55	10,000,000.00
	FEBRUARY	60,000,000.00	0.00	164,625.55	60,346,875.00
	MARCH	103,754,106.56	11,993,858.85	164,625.55	68,091,897.80
	APRIL	500,000.00	12,045,325.08	164,625.55	0.00
	MAY	3,000,000.00	12,008,458.72	164,625.55	51,900,000.00
	JUNE	55,000,000.00	12,067,516.26	164,625.55	78,823,381.18
	JULY	12,000,000.00	12,071,822.57	164,625.55	49,377,688.77
	AUGUST	0.00	12,051,462.93	164,625.55	25,000,000.00
	SEPTEMBER	20,000,000.00	12,083,037.06	164,625.55	28,871,989.25
	OCTOBER	30,000,000.00	12,077,734.73	164,625.55	10,500,000.00
	NOVEMBER	50,000,000.00	12,015,434.43	164,625.55	21,500,000.00
	DECEMBER	0.00	12,050,827.89	164,625.55	21,000,000.00
	TOTAL	**384,972,964.46**	**120,465,478.52**	**1,975,506.60**	425,411,832.00

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	9,916,858.50	52,847,281.00	42,930,422.50	40,257,759.00
	Legislative Council	32,493,751.40	36,524,486.00	4,030,734.60	14,521,162.00
	Administrative and General services	70,839,445.42	78,125,138.00	7,285,692.58	55,094,670.90
	SUB-TOTAL	**113,250,055.32**	**167,496,905.00**	54,246,849.68	**109,873,591.90**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	6,298,783.20	5,706,726.00	(592,057.20)	5,812,017.24
	Forestry Section	24,678,707.96	23,229,459.00	(1,449,248.96)	10,835,004.20
	Livestock Section (Veterinary)	16,736,349.72	13,342,101.00	(3,394,248.72)	13,206,735.78
	Treasury Account Section	104,164,363.33	130,948,873.00	26,784,509.67	47,041,166.38
	Internal Audit	5,383,481.16	4,781,626.00	(601,855.16)	4,428,461.03
	Planning, Research & Statistics Department	25,586,376.39	25,963,067.00	376,690.61	15,043,875.12
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,578,659.40	5,252,420.00	(326,239.40)	1,197,432.24
	Road & Communication Section	5,105,148.24	2,533,380.00	(2,571,768.24)	1,986,079.17
	Mechanical Section	16,577,280.95	12,160,144.00	(4,417,136.95)	10,708,455.08
	Electrical Section	5,578,783.20	5,922,961.00	344,177.80	4,069,096.67
	Land & Survey Section	6,178,783.20	4,824,313.00	(1,354,470.20)	3,652,408.18
	Building Section	4,243,489.68	3,474,257.00	(769,232.68)	3,529,007.55
	SUB-TOTAL	**226,110,206.43**	**238,139,327.00**	12,029,120.57	**121,509,738.64**
	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)	229,134,050.16	91,624,459.00	(137,509,591.16)	59,065,250.25
	Education (Teaching Staff)	1,562,605,146.41	1,887,305,316.00	324,700,169.59	1,010,480,459.54
	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)	55,787,706.48	57,499,740.00	1,712,033.52	32,127,087.99
	Curative	467,222,939.15	486,238,311.00	19,015,371.85	267,773,108.07
	Rural Water Supply	17,067,374.52	13,923,949.00	(3,143,425.52)	8,580,715.73
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	14,294,134.64	17,530,664.00	3,236,529.36	13,041,012.85
	Information, Youth, Sport & Culture	6,196,166.64	6,610,041.00	413,874.36	4,974,289.70
	Social Welfare Section	44,630,265.96	42,574,260.00	(2,056,005.96)	16,720,779.75
	Trade Section and Cooperatives	7,253,218.28	7,217,691.00	(35,527.28)	5,781,561.38
	SUB-TOTAL	**2,404,191,002.24**	2,610,524,431.00	206,333,428.76	1,418,544,265.26
	GRAND TOTAL	**2,743,551,263.99**	**2,743,551,263.99**	**412,666,857.52**	**2,743,551,263.99**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	40,060,828.88	70,000,000.00	29,939,171.12	11,232,443.91
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	136,974,555.32	60,000,000.00	(76,974,555.32)	60,439,196.28
	CONTRIBUTION TO PENSION FOR PHC STAFF	39,561,273.72	15,000,000.00	(24,561,273.72)	27,584,317.45
	C.P.S (17% outstanding payment)	88,888,888.88	0.00	(88,888,888.88)	**0.00**
	TOTAL	**305,485,546.80**	**145,000,000.00**	**(160,485,546.80)**	**99,255,957.64**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	86,424,600.00	0.00	(86,424,600.00)	31,224,375.00
	Legislative Council	55,410,000.00	0.00	(55,410,000.00)	20,050,000.00
	Administrative and General services	335,332,773.76	0.00	(335,332,773.76)	103,607,581.21
	SUB-TOTAL	**477,167,373.76**	0.00	(477,167,373.76)	**154,881,956.21**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	7,540,000.00	0.00	(7,540,000.00)	6,599,000.00
	Forestry Section	4,735,000.00	0.00	(4,735,000.00)	2,500,000.00
	Livestock Section (Veterinary)	250,000.00	0.00	(250,000.00)	3,950,000.00
	Treasury Account Section	24,506,374.33	0.00	(24,506,374.33)	15,062,519.40
	Internal Audit	1,060,000.00	0.00	(1,060,000.00)	0.00
	Planning, Research & Statistics Department	19,079,000.00	0.00	(19,079,000.00)	12,638,000.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	1,550,000.00	0.00	(1,550,000.00)	990,000.00
	Road & Communication Section	8,042,275.50	0.00	(8,042,275.50)	1,850,000.00
	Mechanical Section	136,021,740.00	0.00	(136,021,740.00)	13,414,500.00
	Electrical Section	307,034,526.42	311,100,000.00	4,065,473.58	9,924,500.00
	Land & Survey Section	4,200,000.00	4,824,313.00	624,313.00	1,300,000.00
	Building Section	5,961,075.52	3,474,257.00	(2,486,818.52)	4,308,400.00
	SUB-TOTAL	**519,979,991.77**	**319,398,570.00**	(200,581,421.77)	**72,536,919.40**
	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)	10,810,670.00	0.00	(10,810,670.00)	16,211,000.00
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	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)	33,711,944.00	0.00	(33,711,944.00)	149,790,000.00
	Curative	32,034,871.00	0.00	(32,034,871.00)	96,884,726.48
	Rural Water Supply	33,040,807.08	0.00	(33,040,807.08)	11,400,000.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	39,148,000.00	0.00	(39,148,000.00)	17,841,437.60
	Information, Youth, Sport & Culture	24,455,000.00	0.00	(24,455,000.00)	11,677,000.00
	Social Welfare Section	43,270,750.00	0.00	(43,270,750.00)	17,952,000.00
	Trade Section and Cooperatives	1,796,000.00	0.00	(1,796,000.00)	0.00
	SUB-TOTAL	**218,268,042.08**	**0.00**	(218,268,042.08)	**321,756,164.08**
	GRAND TOTAL	**1,215,415,407.61**	**0.00**	(1,215,415,407.61)	387,012,527.10
	Over Head From Capital Receipt	**894,086,435.22**	**0.00**	(894,086,435.22)	549,175,039.69
	TOTAL	**2,109,501,842.83**	**0.00**	(2,109,501,842.83)	**936,187,566.79**

8.2	OVERHEAD COST FROM CAPITAL RECEIPTS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR				
	Training/Retreat for LG political officers	120,498,240.00	50,000,000.00	(70,498,240.00)	0.00
	Renovation of Duplex House	80,245,061.81	60,000,000.00	(20,245,061.81)	0.00
	Renovation of local government secretariat	80,612,901.44	80,000,000.00	(612,901.44)	0.00
	External work at guest house Dutse	10,072,000.00	20,000,000.00	9,928,000.00	0.00
	Contribution for the construction of conference hall	5,000,000.00	50,000,000.00	45,000,000.00	0.00
	SUB-TOTAL	**296,428,203.25**	**260,000,000.00**	(36,428,203.25)	0.00
	ECOCONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Transportation of grains	5,358,167.00	5,000,000.00	(358,167.00)	0.00
	Revive of 2 No ICT Center GBS and MMR	51,751,263.31	60,000,000.00	8,248,736.69	0.00
	Demarcation of Grazing Reserves and Cattle routes	2,146,000.00	10,000,000.00	7,854,000.00	0.00
	Road side tree planting	1,708,000.00	3,000,000.00	1,292,000.00	0.00
	Electrocution Project	3,500,000.00	0.00	(3,500,000.00)	0.00
	Back yard Faming	22,500,000.00	11,000,000.00	(11,500,000.00)	0.00
	Purchase of Chemicals for Fumigation of insecticides across the LG	8,894,200.00	40,000,000.00	31,105,800.00	0.00
	Purchase of grains palliative	17,000,000.00	50,000,000.00	33,000,000.00	0.00
	Purchase and transportation of fertilizer	8,502,400.00	10,000,000.00	1,497,600.00	0.00
	Erosion Control	13,900,000.00	10,000,000.00	(3,900,000.00)	0.00
	Earth filling at Malam Maori	8,000,000.00	10,000,000.00	2,000,000.00	0.00
	Sensitization of climate change	5,000,000.00	5,000,000.00	0.00	0.00
	Embankment Work	6,633,722.27	7,000,000.00	366,277.73	0.00
	Tree Planting	1,050,000.00	1,000,000.00	(50,000.00)	0.00
	Goat Breeding (Women Empowerment)	2,280,000.00	30,000,000.00	27,720,000.00	0.00
	SUB-TOTAL	**158,223,752.58**	**252,000,000.00**	93,776,247.42	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Renovation of 25 No Solar water	46,926,719.22	50,000,000.00	3,073,280.78	0.00
	Renovation of solar water system	521,811.11	10,000,000.00	9,478,188.89	0.00
	Education Materials	8,103,000.00	35,000,000.00	26,897,000.00	0.00
	Renovation PHC Dunari	10,000,000.00	55,000,000.00	45,000,000.00	0.00
	Assistance to community development	24,521,732.95	15,000,000.00	(9,521,732.95)	0.00
	Construction of Friday Mosque at GBS	42,389,842.79	50,000,000.00	7,610,157.21	0.00
	Purchase of relief materials	97,462,060.00	100,000,000.00	2,537,940.00	0.00
	Construction 5 daily prayers mosque at GBS	4,244,812.08	5,000,000.00	755,187.92	0.00
	Purchase of submersible pump materials	161,553,581.24	70,000,000.00	(91,553,581.24)	0.00
	Social Security intervention program	43,710,920.00	20,000,000.00	(23,710,920.00)	0.00
	SUB-TOTAL	**439,434,479.39**	**410,000,000.00**	(29,434,479.39)	0.00
	TOTAL	**894,086,435.22**	**922,000,000.00**	**27,913,564.78**	**0.00**

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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	57,739,756.07	70,000,000.00	12,260,243.93	70,177,429.31
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	57,739,756.07	70,000,000.00	12,260,243.93	70,177,429.31
	2% Sule Lamido University Kafin Hausa	145,957,705.31	50,000,000.00	(95,957,705.31)	92,652,792.64
	Contribution to State & LG Joint Projects &Programmes	582,289,437.00	250,000,000.00	(332,289,437.00)	538,371,229.75
	5% EMIRATE	280,940,609.85	170,000,000.00	(110,940,609.85)	222,434,650.58
	Stabilization	273,146,611.81	200,000,000.00	(73,146,611.81)	202,240,860.44
	TOTAL	**1,397,813,876.11**	**810,000,000.00**	(587,813,876.11)	1,196,054,392.03
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	20,020,000.00	0.00	(20,020,000.00)	335,613,627.00
	Ministry for Water Resources (Water Facilities)	0.00	**0.00**	**0.00**	82,585,580.44
	Directorate of Special Services (Vigilante, Hisbah & Disable)	22,559,664.00	20,000,000.00	(2,559,664.00)	12,821,666.64
	Ministry for Information and Allura da Zare	600,000.00	1,080,000.00	480,000.00	1,500,000.00
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	780,000.00
	Directorate of Special Services (Security Guard)	19,938,000.00	0.00	(19,938,000.00)	18,233,845.20
	Jigawa State Health Insurance Scheme(J-Basic Health)	11,950,000.00	0.00	(11,950,000.00)	0.00
	SEMA	105,090,970.23	0.00	(105,090,970.23)	0.00
	TOTAL	**211,416,654.71**	**21,080,000.00**	**(190,336,654.71)**	**451,534,719.28**
NOTE	**CONSTRUCTION AND PURCHASE OF PPE**				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	Purchase of official vehicle to the office of the Chairman	112,983,250.00	150,000,000.00	37,016,750.00	0.00
	Construction of Midwife Quarters at Kashin Dila	59,517,870.00	100,000,000.00	40,482,130.00	0.00
	SUB TOTAL	**172,501,120.00**	**250,000,000.00**	**77,498,880.00**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Drainage at G /Gabas and Gandun Bindigoma	16,891,798.75	15,000,000.00	(1,891,798.75)	0.00
	Provision of street solar light at Garun Gabas	31,323,404.00	60,000,000.00	28,676,596.00	0.00
	Provision of street solar light at kadimantudu and kwari	5,714,585.00	20,465,675.00	14,751,090.00	0.00
	Construction of Veterinary Clinic at Malam Maori Cattle Market	20,000,000.00	20,000,000.00	0.00	0.00
					0.00
	SUB TOTAL	**73,929,787.75**	**115,465,675.00**	41,535,887.25	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Hand pumps at G/Gabas Tsohuwa.	2,737,646.66	3,000,000.00	2,737,646.66	0.00
	Construction of Health post at	4,787,200.00	5,000,000.00	0.00	0.00
		7,524,846.66	**8,000,000.00**	(245,955,754.41)	0.00
	GRAND TOTAL	**253,955,754.41**	**373,465,675.00**	**373,465,675.00**	**0.00**

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	7,879,344.44
	CURRENT YEAR ADVANCE	7,879,344.44
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	**AMOUNT**
13	CURRENT YEAR NCL	44,090,585.45
	PREVIOUS YEAR NCL	42,051,258.55
	MARGINS	**2,039,326.90**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	58,603.49	553,324.43
	OVERHEAD ACCOUNT	3,007,664.66	11,568,435.94
	SALARY ACCOUNT	10,143,582.71	14,455.76
	PROJECT ACCOUNT	21,330,360.41	51,658.82
	LOAN ACCOUNT	40,961.00	20,827.68
	REVENUE ACCOUNT	369,039.21	1,264,956.19
	TOTAL	**34,950,211.48**	**13,473,658.82**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	7,879,344.44	7,879,344.44
	OTHER ADVANCE	0.00	0.00
	TOTAL	**7,879,344.44**	**7,879,344.44**

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)		3,748,444,091.84	27,793,166.67	15,348,900.00	584,535,304.83	130,925,875.00	4,507,047,338.34
	NEW ASSETS REVALUATION 31/12/2025		101,196,868.75			39,775,635.66	112,983,250.00	**253,955,754.41**
	DATE OF ASSETS REVALUATION 31/12/2025		3,849,640,960.59	27,793,166.67	15,348,900.00	624,310,940.49	243,909,125.00	4,761,003,092.75
	DEPRECIATION B/F		74,968,881.84	2,779,316.00	3,069,780.00	38,988,504.83	26,185,175.00	145,991,658.34
	DEPRECIATION CHARGE FOR THE YEAR		76,992,819.21	2,779,316.67	3,069,780.00	41,641,539.73	48,781,825.00	173,265,280.61
	ACCUMULATED DEPRECIATION 31/12/25		151,961,701.05	5,558,632.67	6,139,560.00	80,630,044.56	74,967,000.00	319,256,938.95
	NET BOOK VALUE AS AT 31/12/2024		**3,697,679,259.54**	**22,234,534.00**	**9,209,340.00**	**543,680,895.93**	**168,942,125.00**	**4,441,746,153.80**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	979,409.00	979,409.00
	8% CPS	1,055,005.00	1,055,005.00
	MHWUN	60,134.00	60,134.00
	PARTY CONTR.	304,282.00	304,282.00
	RET.MONEY	8,329,283.00	8,329,283.00
	STAMP DUTY	171,669.81	0.00
	7.5% VAT	1,435,212.26	314,594.00
	TOTAL	**12,334,995.07**	11,042,707.00
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	1,816,403.00	1,816,403.00
	5%WHT	13,626,235.88	12,879,197.05
	OTHERS	16,312,951.50	16,312,951.50
	TOTAL	**31,755,590.38**	**31,008,551.55**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	4,197,679,006.38	0.00	0.00	4,197,679,006.38
	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	4,197,679,006.38	0.00	0.00	**4,197,679,006.38**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	142,678,418.33	(32,197,277.85)
	SURPLUS/DEFICIT FOR THE YEAR	**100,127,699.56**	174,875,696.18
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**242,806,117.89**	**142,678,418.33**

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 Malam Madori 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.

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Mallam Madori Local Government Council received the Sum of Three Billion Six Hundred and Forty One Million Five Hundred and Seventy One Thousand Eight Hundred and Fifty Eight Naira Forty Five Kobo (₦3,641,571,858.45) only was received From the Federation Account as share of statutory revenue for the year 2025 representing 89.9% of the total budgeted amount of Four Billion Forty Six Million Nine Hundred and seventy Four Thousand Six Hundred and Thirty Five Naira (₦4,046,974,635.00) only.

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Eight Hundred and Twenty Eight Million Five Hundred and Twenty Nine Thousand Twenty Seven Naira Six Kobo (₦2,828,529,027.06) only was received from the Federation Account as share of VAT. This Figure represents99.1% of the total budgeted VAT of Two Billion Eight Hundred and Fifty Three Million One Hundred and Seventy Seven Thousand Seven Hundred and Three Naira(₦2,853,177,703.00) only.

3. NON-TAX REVENUE

The Local Government have generated non tax revenue of Sixty Three Million Six Hundred and Forty Seven Thousand Three Hundred and Twenty Nine Naira Fifty Two Kobo (₦63,647,329.52) only during the year ended 31st -December 2025 representing192.6% of the budgeted amount of Fifty Thirty Three Million Thirty Thousand Naira(₦33,030,000.00) only.

4. TRANSFERS FROM OTHER GOVERNMENT ENTITES

A total Sum of Five Hundred and Seven Million Four Hundred and Thirteen Thousand Nine hundred and Forty Nine Naira Fifty Eight Kobo(₦507,413,949.58) only was received by the Local Government as transfer from other government entities representing253.7%of the budgeted amount of Two Million Naira (₦2,000,000.00) only.

5. BANK RECONCILIATION STATEMENTS

The accounts maintained by the Local Government have been reconciled accordingly for the year 2025.

6. BUDGET PERFORMANCE

The overall budget performance of the Local Government Council in respect of revenue and expenditure is summarised below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENT**
REVENUE				
GOVT SHARE OF STATUTORY REV	3,641,571,858.45	4,046,974,635.00	-(405,402,776.55)	89.9%
GOVT SHARE OF VAT	2,828,529,027.06	2,853,177,703.00	-(24,648,675.99)	99.1%
TAX REVENUE		200,000.00		
NON-TAX REVENUE	63,647,329.52	33,030,000.00	30,617,329.52	192.6%
TRANSFER FROM OTHER GOVT ENTITIES	507,413,949.58	2,000,000.00	-(505,413,949.58)	253%
TOTAL REVENUE	**7,041,162,164.61**	**6,935,382,338.00**	**-(1,465,944,408.46)**	**126.56**
EXPENDITURE	6,941,034,465.05			
RECURRENT EXP	6,712,059,337.76	5,250,610,683.99	(-1,624,185,100.85)	130.93
CAPITAL EXP	253,955,954.41	548,165,675.00	294,209,720.59	46.33
TOTAL EXP	**6,941,034,465.05**	**5,798,776,358.99**	**-(1,329,975,380.26)**	**122.94**

TOTAL REVENUE

From the above table it was revealed that, the Sum of Seven Billion Forty One Million One Hundred and Sixty Two Thousand One Hundred and Sixty Four Naira Forty Six One Kobo(₦7,041,162,164.61)only was received as total revenue during the year ended under review, this represents 126.56% of the total budgeted revenue of Five Billion Five Hundred and Nineteen Million Four Hundred and Thirty Seven Thousand Seven Hundred and Three Naira(₦6,935,382,338.00) only.

2. RECURRENT EXPENDITURE

A total Sum of Six Billion Seven Hundred and Twelve Million Fifty Nine Thousand Three Hundred and Thirty Seven Naira Seventy Six Kobo (₦6,941,034,465.05)only was expended on recurrent expenditure For the year ended 31st -December 2025.The Figure represents130.93% of the total budgeted recurrent expenditure of Five Billion Two Hundred and Fifty Million Six Hundred and Ten Thousand Six Hundred and Eight Three Naira Ninety Nine Kobo(₦5,250,610,683.99) only.

3. CAPITAL EXPENDITURE

The account of Mallam Madori Local Government Council revealed that the Sum of Two Hundred and Fifty Three Million Nine Hundred and Fifty Five Thousand Nine Hundred and Fifty Four naira Forty One Kobo (₦253,955,954.41) only was incurred as Capital Expenditure representing Only46.33% of the budgeted amount of Five Hundred and Forty Eight Million One Hundred and Sixty Five Thousand Six Hundred and Seventy Five Naira (₦548,165,675.00) only.

4. RECOMMENDATIONS

1. The Local Government should reduce over spending on recurrent expenditure and spend more on Capital project for the provision of social amenities to the electorate.
2. More effort on local revenue generation to avoid over depending on federal allocation.

b. More effort on local revenue generation to avoid over depending on federal allocation.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF MALAM MADORI 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 Malam Madori 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 Nine Hundred and Fifty Four Million Five Hundred and Thirty One Thousand Five Hundred and Seventy Five Naira Eighty Nine Kobo (N 954,531,575.89) only was issued to Malam Madori Local Government Council and the same amount was Resolved and Verified no amount remains unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/MZO/MMR/LQ1/25	Unpresented Payments Vouchers for Jan -Jun, 2025	75,586,125.00	75,586,125.00	0.00
2	ALG/AUD/MZO/MMR/LQ2/25	Irregular Payments Jan-Jun, 2025	103,201,500.00	103,201,500.00	0.00
3	ALG/AUD/MZO/MMR/LQ3/25	Unaccounted Payment Jan-Jun, 2025	21,086,000.00	21,086,000.00	0.00
4	ALG/AUD/MZO/MMR/LQ4/25	Fictitious Payment Jan-Jun, 2025	26,650,000.00	26,650,000.00	0.00
5	ALG/AUD/MZO/MMR/LQ5/25	Unapproved Payment Jan-Jun, 2025	15,865,000.00	15,865,000.00	0.00
6	ALG/AUD/MMRZO/MMR/LQ6/25	Unpresented Payment	170,347,324.00	170,347,324.00	0.00
7	ALG/AUD/MMR/LQ7/2025	Unaccounted Payment	48,134,409.63	48,134,409.63	0.00
8	ALG/AUD/MMRZO/MMR/LQ/8/25	Payment for Services not Rendered	24,812,200.00	24,812,200.00	0.00
9	LG/AUD/MMRZO/MMR/LQ/9/25	Unsupplied Hand Pump Materials	47,000,000.00	47,000,000.00	0.00
10	LG/AUD/MMRZO/MMR/LQ/10/25	Trip to Attend Workshop Abuja & Lagos	9,500,000.00	9,500,000.00	0.00
11	LG/AUD/MMRZO/MMR/LQ/11/25	Unexecuted Projects	6,709,000.00	6,709,000.00	0.00
12	LG/AUD/MMRZO/MMR/LQ/12/25	Unremitted Taxes	15,489,231.70	15,489,231.70	0.00
13	LG/AUD/MMRZO/MMR/LQ/13/25	Irregular Payments Vouchers	296,890,897.79	296,890,897.79	0.00
14	LG/AUD/MMR/ZO/MMR/LQ/14/25	Outstanding Payments Vouchers	77,916,227.77	77,916,227.77	0.00
15	LG/AUD/MMR/ZO/MMR/LQ15/25	Irregular Payments Vouchers	15,343,660.00	15,343,660.00	0.00
	TOTAL		954,531,575.89	954,531,575.89	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 Malam Madori Local Government staff and local Education Authorities. To this effect, a number of Fifty Six [56] 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 Nineteen Million Three Hundred and Forty Eight Thousand Three Hundred Fourteen Naira (N 119,348,314.00) only.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Twenty Five [25] numbers of staff retired and deceased owed Malam Madori Local Government Council, the sum of Five Million Six Hundred and Twenty One Thousand Six Hundred and Thirty Three Naira (N 5,621,633.00) only which has been deducted and remitted back by the pension administration.

QUERIES

Balance

NOC

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

14

Local Query No. LG/AUD/MMR/ZO/MMR/LQ19/2025

The, Chairman

Mallam-madori *Local Government*

Station: Mallam-madori L.G.A

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

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

Amount N: 77,916,227.77

Payee: Sundry persons

Nature of Payment; Outstanding Payment Vouchers.

Date:

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

DCA
Pls See
5/3/26

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS

Payments worth Seventy Seven Million, Nine Hundred and Sixteen Thousand, Two Hundred and Twenty Seven Naira, Seventy Seven Kobo (₦77,916,227.77) only, were made by the Local Government. Refer to the attached schedule for more details.

Audit examination revealed that, such payments were made without raising paid payment vouchers. This action contradicts the provision of financial memoranda chapter 5.1 and 14.3 refer.

In-view of the above therefore, the concerned officers should be ask to prepare and present fully documented paid payment vouchers or else to refund the whole amount involved to the treasury and or relevant audit sanction be enforce on them.

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

Annur Abubakar Kaila
Area Auditor
Mallam-madoriLGA.

Should be treated when filed as appropriately please.
DCA
5/3/26

Balance ₦9,943,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Malammadori L.G.A

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

Pv. No.: C-C *Date:* July – Nov, 25

The, Chairman

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

Malam-madori *Local Government*

Amount N: 296,890,897.79

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
AG 26/2/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The sum of Two Hundred and Ninety Six Million, Eight Hundred and Ninety Thousand, Eight Hundred and Ninety Seven Naira, Seventy Nine Kobo (₦ 296,890,897.79) only, were paid during the period of July to November, 2025. Refer to the schedules for the details.

During Audit examination we observed that payments were made without proper documentations such as invoice, SRV certificate, claims, contrary to the provision of financial memorandum 14:4(3) refer.

In view of the above, therefore the affected payment vouchers should be supported with all relevant documents or else officers concerned be ask to refund the whole amount involved and furnish this office with recovery details for examination and verification. Or else a disciplinary measures to surcharges against them.

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

Annur Abubakar Kaila
Area Auditor
Malam Madori

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/MMZO/MMR/LQ12/2025

The, Chairman

Malam-madori Local Government

Audit Form 1

Station: Malam madori L.G.A

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

Head C-C Sub Head: C-C

Amount N: 15,489,231.70

Payee: Sundry persons

Nature of Payment; Un-remitted Taxes.

Date:

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

DCA
Pls deal
to AG 26/2/26

AUDIT QUERRY

UN-REMITTED TAXES

Observation bought that the total un-remitted taxes of Fifteen Million, Four Hundred and Eighty Nine Thousand, Two Hundred and Thirty One Naira, Seventy Kobo (₦ 15,489,231.70) only, were realized with no evidence of payments contrary to the provision of Financial Memoranda chapter 17:23.

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(6) of the model financial memoranda, refer.

In view of the above therefore, the officers responsible should be ask to account for all un-remitted taxes in the appropriate deposit ledger and remit all taxes due to the tax authorities and forward evidence of payments (remitta) to this office for further verification please.

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

Annur Abubakar Kaila
Area Auditor
Malam Madori

I. TV3

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/MMRZO/MMR/LQ11/2025

The, Chairman

Malam-madori Local Government

Station: Malammadori L.G.A

Pv. No.: C-C Date: July – Nov, 25

Head C-C Sub Head: C-C

Amount N: 6,709,000.00

Payee: Sundry Persons

Nature of Payment; Un-executed Project July to November

Date:

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

DAGA
Pls deal
4 AG 26/2/26

AUDIT QUERRY

UN-EXECUTED PROJECTS

The sum of Six Million, Seven Hundred and Nine Thousand Naira (₦ 6,709,000.00) only, has been expended during the period under review. Refer to the attached schedules for the details.

During Audit verification it revealed that the project were not executed at the said locations, this is contrary to the provision of Financial Memorandum Chapter 14:9(2).

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

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

Annur Abubakar Kaila
Area Auditor
Malam Madori

7,900,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No LG/AUD/MMRZO/MMR/LQ10/2025

The, Chairman

Malam-madori Local Government

Station: Malammadori L.G.A

Pv. No.: C-C Date: July – Nov, 25

Head C-C Sub Head: C-C

Amount N: 9,500,000.00

Payee: Sundry Persons

Nature of Payment: Trip to Attend Workshop At Abuja & Lagos

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

TRIP TO ATTEND WORKSHOP AT ABUJA & LAGOS

Payment worth Nine Million, Five Hundred Thousand Naira (₦ 9,500,000.00) only, had been made for a trip to Workshop at Lagos and Abuja as a Duty tour allowances (DTAs) to Salisu Sani Muhd/Ascon during the period.

Audit examination on the payment vouchers revealed that certificate of attendance, Air ticket, Hotels bills/acknowledgement receipts for the workshop registration were not presented for Audit. This action violates 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 Nine Million Five Hundred Thousand Naira 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, Malam Madori for their information and further necessary action.

Annur Abubakar Kaila
Area Auditor
Malam Madori

TVo

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, Chairman

Malam-madori Local Government

Station: Malammadori L.G.A

Pv. No.: C-C Date: July – Nov, 25

Head C-C Sub Head: C-C

Amount N: 47,000,000.00

Payee: Sundry Persons

Nature of Payment: Payment for un-Supplied hand pump materials

Date:

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

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN-SUPPLIED HAND PUMP MATERIALS

The sum of Forty Seven Million Naira (₦ 47,000,000.00) only, was expended for the purchase of Hand Pump Materials by the Local Government during the period under review.

Audit examination revealed that the Hand Pump Materials said to have been procured were not supplied to the Local Governments Store, no local purchase order and other vital documents to prove the purchase. This action contradicts the provision of Financial Memoranda chapter 14:9(2) refer.

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

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

Annur Abubakar Kaila
Area Auditor
Malam Madori

TV,

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Malammadori L.G.A

Local Querry No. LG/AUD/MMRZO/MMR/LQ8/2025

Pv. No.: C-C Date: July – Nov, 25

The, Chairman

Head C-C Sub Head: C-C

Malam-madori Local Government

Amount N: 24,812,200.00

Payee: Sundry Persons

Nature of Payment; Payment for Service not Rendered.

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

DCA
Pls deal
AG 25/2/26

Date:

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

The sum of Twenty Four Million, Eight Hundred and Twelve Thousand, Two Hundred Naira (₦ 24,812,200.00) only, were expended for various services to the Local Government, refer to schedules for the details attached.

Examination of the paid payment vouchers revealed that, the above services were not rendered. This action contradicts chapter 14.9(2) of the model Financial Memoranda refer.

In view of the above therefore, the concerned officers should be ask to explain on this serious anomalies or refund the whole amount involved and this office be informed for re-examination. Or else a disciplinary measures to be enforce against them.

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

Audit Director, Malam Madori for their information.

Annur Abubakar Kaila
Area Auditor
Malam Madori

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Malam madori L.G.A
Pv. No.: C-C *Date:* July – Nov, 25
Head C-C *Sub Head:* C-C
Amount N: 48,134,409.63
Payee: Sundry persons
Nature of Payment; Un-accounted Payments (Project Account)
Date: 25/2/26

Local Querry No. LG/AUD/MMZO/MMR/LQ7/2025
The, Chairman
Malam-madori *Local Government*

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

DCA
Pls deal

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS

The sum of Forty Eight Million, One Hundred and Thirty Four Thousand, Four Hundred and Nine Naira, Sixty Three Kobo (₦ 48,134,409.63) only, had been expended by the Local Government during the period quoted above from the projects account, refer to the attached 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, Malam Madori for their information and further necessary action.

Annur Abubakar Kaila
Area Auditor
Malam Madori

1 Bal = N 15,930,670

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMRZO/MMR/LQ6/2025

The, Chairman

Malam-madori *Local Government*

Station: Malammadori L.G.A

Pv. No.: C-C *Date:* July – Nov, 25

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

Amount N: 170,347,324.00

Payee: Sundry Persons

Nature of Payment; Un-presented Payment vouchers

Date:

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

DCA
Pls deal
AG 26/2/26

AUDIT QUERRY

UN-PRESENTED PAYMENTS

The payment vouchers amounting to One Hundred and Seventy Million, Three Hundred and Forty Seven Thousand, Three Hundred and Twenty Four Naira (₦ 170,347,324.00) only, for the period of July to November, 2025 were not presented for the Audit Examination. Refer to the details attached.

This action contradict the provision of financial memoranda chapter 14:3 "each payment must be supported by property authorizes payment vouchers", refer.

Therefore the concerned officer(s) should be ask to present the prepared payment vouchers only documented to this office for examination or to refund the whole amount involved and be surcharged against their action.

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

Annur Abubakar Kaila
Area Auditor
Malam Madori

Ba/16

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MZOMMR/LQ5/25
Local Querry No.

The, Hon. Chairman
Malan Madori Local Government

Audit Form 1
Station: Malan Madori
Pv. No.: Various Date: Jan-Jun, 25
Head: Various Sub Head: Various
Amount N: 15, 865,000
Payee: Sunday Person
Nature of Payment: Various
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

UN APPROVED PAYMENT JAN TO JUNE 2025

The sum of Fifteen million Eight hundred and sixty five thousand naira (15, 865,000) Only were paid and expended for various services rendered to the local Government refer the attached for details.

Audit Examination reveals that the above expenders were not approved by the chief Accounting officer of the local Government (Chairman) this is contrary to the provision of the financial memoranda (FM) chapter 1:10

In view of the above, the concerned officers should be ask to explain about the anomalies otherwise the sum be refunded and this office be inform for re-examination

This is copied to the office of the Auditor General Local Government council Jigawa State and Zonal Director Audit Malan Madori Zone for their information guidance and further necessary action

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

Ali Musa CNA
Area Auditor
Malan Madori Local Government.

14

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MZOMMR/LQ4/25

Local Querry No. Hon. Chairman

The, Malan Madori Local Government

Audit Form 1

Station: Malan Madori

Pv. No. Various Date: Jan-Jun, 25

Head Various Sub Head: Various

Amount N: 26,650,000

Payee: Sunday Person

Nature of Payment: Various

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

FICTITIOUS PAYMENT JAN TO JUNE 2025

The sum of Twenty six million t six Hundred and fifty thousand naira only (26,650,000) was paid from the Account of Malan Madori local Government as per attached details.

During our Audit exercise we observed that the payments were made to the payees without schedule of expenditure.

In view of the above, therefore, all the payees should be ask to explain why the payments were made to their account over refund the whole amount involved and furnish this office with treasury receipts for next line of action.

This is copied to the office of the Auditor General Local Government council Jigawa State and zonal Director Audit Malan Madori Zone for their information guidance and further necessary action

Ali Musa CNA
Area Auditor
Malan Madori Local Government.

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

Balance 277,124,004

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MZOMMR/LQ3/25

Local Querry No.

The, Hon. Chairman

Malan Madori Local Government

Audit Form 1

Station: Malan Madori

Pv. No. Various Date: Jan-Jun, 25

Head Various Sub Head: Various

Amount N: 21,086,000

Payee: Sunday Person

Nature of Payment Various

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/9/25
RECEIVED

DCA
Pls deal
4AG 14/10/25

AUDIT QUERRY

UN ACCOUNED PAYMENT JAN TO JUNE 2025

The sum of Twenty one million Eight six thousand naira only (21,086,000) were paid from the local Government overhead Account refer to the schedule attached for details.

Examination of bank statement indicated that the above payment were made on directives without the 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, the concerned officers should be either produce authorized payment vouchers or refund the whole amount involved.

This is copied to the office of the Auditor General Local Government council Jigawa State and zonal Director Audit Malan Madori zone for their information guidance and further necessary action

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

Ali Musa CNA
Area Auditor
Malan Madori Local Government

6

Bal. 4,995,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MZOMMR/LQ2/25

Local Querry No. Hon. Chairam

The, Malan Madori Local Government

Audit Form 1

Station: Malan Madori

Pv. No. Various Date: Jan-Jun, 25

Head Various Sub Head: Various

Amount N: 103,201,500

Payee: Sunday Person

Nature of Payment Various

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/9/25
RECEIVED

DCA
P/s deal
AG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENTS JAN – JUN 2025.

The sum of One hundred and three million two hundred and one thousand five hundred naira only (103,201,500) were expended for various service rendered to the local Government. Refer the schedule attached for more details.

Audit examination revealed that, the above payment vouchers were not property 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 rectify the anomalies and re-present the sum to this office for Audit re-examination otherwise they will be liable to all the outcomes as a result of which audit sanction would be applied to them.

The same copied to the office of the Auditor General Local Government council Jigawa State and zonal Director Audit Malan Madori zone for their information guidance and further necessary action

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

Ali Musa CNA
Area Auditor
Malan Madori Local Government.

N14,450,000
NB
3

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MZOMMR/LQ1/25
Local Query No.
The, Hon. Chairman
Malan Madori Local Government

Audit Form 1
Station: Malan Madori
Pv. No. Various Date: Jan-Jun, 25
Head Various Sub Head: ~~Various~~
Amount N: 75,586,125
Payee: Sunday Person
Nature of Payment: Various
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/9/25
RECEIVED

DCA
Pls deal
accordingly
AG 14/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHER JAN TO JUNE 2025

Posting of payment vouchers Jan –June for the above period that the sum of Seventy five million five hundred and Eight six thousand one hundred and twenty five naira only (75,586,125) were paid for various services made to the local Government without preparing payment vouchers. Refer to the schedule attached for more 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 or the sum be refunded and this office be inform immediately.

The same copied to the office of the Auditor General Local Government council Jigawa State and zonal Director Audit Malan Madori zone for their information guidance and further necessary action

Ali Musa CNA
Area Auditor
Malan Madori Local Government.

Ok noted and filed as appropriately please.
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MMR/ZO/MMR/LQ15/2025

Station: Mallam-madori L.G.A

The, Chairman

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

Mallam-madori *Local Government*

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

Amount N: 15,343,660.00

Payee: Sundry persons

Nature of Payment; Irregular Payments Vouchers.

Date:

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

DCA
Pls deal
AG 5/3/25

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS

An expenditure amounting to Fifteen Million, Three Hundred and Forty Three Thousand, Six Hundred and Sixty Naira (₦15,343,660.00) only, were incurred for some supplies/services by the Local Government. Refer to the attached schedule for the details.

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

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

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

Annur Abubakar Kaila
Area Auditor
Mallam-madori LGA.

Should be acted on as directed when filed appropriately please.

DCA
5/3/26

INSPECTION REPORT AND RESPONSE TO QUERIES

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCIL

MALAM MADORI ZONE, JIGAWA STATE

[illegible]/2025 29th [illegible]

24TH AUGUST 2025

Our Ref:__________ Your Ref:__________ Date:__________

The chairman
Mallam madori local government
Jigawa state

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

DCA
Pls deal
[illegible] 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 were the points observed and forwarded to you for your information, comment and early reply

INTERNAL CONTROL SYSTEM

The internal control system adopted by 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 BOOKS

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/MMRZC/MMRLG/LQ4/2025	21,085,000

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 have not been prepared and balanced in accordance with their financial transaction for the period under review.

Noted and filed as appropriately, pls
[illegible]
22/10/25

2.

UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers to the tune of 75,586,125 were observed 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/MMRLGLG/LQ1/2025 has been raised to that effect.

FICTITOUS PAYMENT

Payment vouchers to the tune of 26,650,000 were observed paid for various services rendered to Local Government were paid prior to approval of chief accounting officer(chairman)the schedule of the effected payment vouchers was attached to query NO ALG/MMRZO/MMRLG/LQ3/2025 was raised to the effect.

IRREGULAR PAYMENT VOUCHERS

Payment vouchers to the tune of 103,201,500 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/MMRLG/LQ2/2025 raised to the effect.

UN-APPROVAL PAYMENT

The payment vouchers to the tune of 15,865,000 were paid without chief accounting officer (chairman) approval, the schedule of the effected payment vouchers was attached to query no ALG/MMRZO/MMRLG/LQO5/2025 was raised to that effect.

RECOMMENDATION

we observed that some of contracts awarded to the contractors, taxes were not deducted, also some of the contracts were not approved by ministry for local government and community development and approved estimated bill of quantity by due process

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

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

Best regard

Sale isyaku
Zonal director audit
Mallam madori zone

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

MALAMMADORI ZONE, JIGAWA STATE

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

The honorable chairman

Mallam madori local government

DCA
Pls deal
24 Kaghw AG 5/3/26

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

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

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

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

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

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

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

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

LG/AUD/MMRZO/MMR/LQ6/2025 **170,347,324**

Noted and treated as endorsed - Filed appropriately Please.
DCA
5/3/26

LG/AUD/MMRZO/MMR/LQ6/2025 170,347,324

2. 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/MMR/LQ7/2025 48,134,409.63

3. 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/MMR/LQ8/2025 24,812,200

4. 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/MMR/LQ9/2025 47,000,000

5. TRIP TO ATTEND WORKSHOP WITHOUT EVIDENCE OF ATTENDANCE: *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. (3) As result of this a query was issued*

LG/AUD/MMRZO/MMR/LQ10/2025 9,500,000

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/MMR/LQ11/2025 6,709,000

7.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/MMR/LQ12/2025 ***15,489,231.70***

8. 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/MMR/LQ13/2025 ***296,890,897.79***

9. PROJECT INSPECTION: *Most of project executed by the local government authority across nook and cranny of Mallam Madori 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 and 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

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

Our Ref: LG/AUD/JZO/INS/7/2026 Your Ref: Date: 26/2/2026

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

THE CHAIRMA
BUJI LOCAL GOVERNMENT
JIGAWA STATE

DCA
Pls see
AG 16/4/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2026

The financial records of your local government treasury for the above period have been examined and the following observation were made and forwarded for your information and necessary action

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

B.1-CASH BOOK =The cash book is moderately maintained though some minor observations were made and submitted to concerned arrears for possible corrections. meanwhile some payment vouchers amount to five hundred and eighty-four million seven hundred and sixteen thousand three hundred and seventy-nine naira only (584,716,379.00) were not presented for audit exercise, as per audit query No ALG/JHNZO/MIG/LQ/8/2026.were issued for the effected.

2-UN **DOCUMENTED PAYMENT VOUCHERS**=payment vouch amounting to one hundred million two hundred and forty three thousand seven hundred naira only (100,243,700.00) were paid without sporting document; this is as per audit query ALG/JHNZO/MGA/LQ/9/2026 issue to the Local Government.

3=PAYMENT FOR SERVICES NOT YET RANDERED=During the exercises we observed that the total sum of two hundred and fifty-nine million thirty-four thousand nine hundred and ninety naira only (259,034,990 00) were paid for various service to the local Government which are yet to be rendered. Refer to audit query No ALG/AUD/JHNZO/BUJ/LQ/1/2026 Issued to the effected.

4 = UNACCOUNTED PAYMENT VOUCHERS=During the exercise we observed that the sum of one hundred and seventy-three million one hundred and forty-five-thousand-two-hundred-and fifty-nine-naira fifty-two kobo (173,145,259.52) were not accounted. Refer to query No ALG/AUD/JHU/ZO/BUJ/LQ/11/2026

Deal as endorsed
and filed appropriately
DCA 16/04

4 = UNACCOUNTED PAYMENT VOUCHERS=During the exercise we observed that the sum of one hundred and seventy-three million one hundred and forty-five-thousand-two-hundred-and fifty-nine-naira fifty-two kobo (173,145,259.52) were not accounted. Refer to query No ALG/AUD/JHU/ZO/BUJ/LQ/11/2026

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

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

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

RECOMMENDATION

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

2=All payment is to be made after approval

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

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

Our Ref: LG/AUD/JZO/INS/4/2026 Your Ref: ________ Date: 26/2/2026

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

THE CHAIRMA
BUJI LOCAL GOVERNMENT
JIGAWA STATE

DCA
Pls deal
AG 16/4/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF DECEMBER 2026

The financial records of your local government treasury for the above period have been examined and the following observation were made and forwarded for your information and necessary action

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

B.1-CASH BOOK =The cash book is moderately maintained though some minor observations were made and submitted to concerned arrears for possible corrections. meanwhile some payment vouchers amount to thirty-three million five thousand naira only (33,005,000.00) were not presented for audit exercise, as per audit query No ALG/JHNJZO/BUJ/LQ/2/2025.were issued for the effected.

2-UN-DOCUMENTED PAYMENT VOUCHERS=payment vouch amounting to forty-one million five hundred and sixty-nine thousand six hundred naira only (41,569,600.00) were paid without sporting document; this is as per audit query ALG/JHNZO/BUJ/LQ/12/2025 issue to the Local Government.

3=UNAPROVED PAYMENT VOUCHERS=The payment vouchers amounting to eleven million nine hundred and ninety-five thousand naira only (11,995,000.00 were paid without approval by the concerned authority. Refer to the audit query No ALG/AUD/JHN/BUJ/14/25 issued to the local Government.

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

5-DEPERTIMENTAL VOTE OF EXPENDITURE ACCOUNT=the departmental vote of expenditure account was posted during the period of the exercise.

Noted and treated
as endorsed.
DCA
16/04

6-DAILY ABSRTACTS OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract of expenditures.

RECOMMENDATION

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

2=All payment is to be made after approval

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

MALLAM MADORI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. MMLG/TRE/VOL.-II/124

Date: 06/05/2026

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 7/5/26
RECEIVED

DCA
kindly deal
AG 7/5/26

FORWARDING OF AUDIT QUERIES RESPONSE IN RESPECT OF MALLAM MADORI LOCAL GOVERNMENT

I wish to write response and notify your office that, all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows: -

1- LG/AUD/MMRZO/MMR/LQ 6- 2025
2- LG/AUD/ MMRZO/MMR /LQ 7-2025
3- LG/AUD/ MMRZO/MMR /LQ 8-2025
4- LG/AUD/ MMRZO/MMR /LQ 9-2025
5- LG/AUD/ MMRZO/MMR /LQ 10-2025
6- LG/AUD/ MMRZO/MMR /LQ 11-2025
7- LG/AUD/ MMRZO/MMR /LQ 12-2025
8- LG/AUD/ MMRZO/MMR /LQ 13-2025

I have copied same to the Zonal Director In charge Mallam Madori Zone for his noting and record purposes, please.

Best regards.

Noted and filed appropriately pls.
DCA 7/5

Hon. Salisu Sani Muhammad
Executive Chairman

MALLAM MADORI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. MMLG/TRE/VOL.-II/123

Date: 06/05/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 7/5/26
RECEIVED

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

DCA
kindly meet
DD [illegible] AG 7/5/26

FORWARDING OF AUDIT QUERIES RESPONSE IN RESPECT OF MALLAM MADORI LOCAL GOVERNMENT

I wish to write response and notify your office that, all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows: -

1- ALG/AUD/MZOMMR/LQ 1- 2025
2- ALG/AUD/MZOMMR/LQ 2- 2025
3- ALG/AUD/MZOMMR/LQ 3- 2025
4- ALG/AUD/MZOMMR/LQ 4- 2025
5- ALG/AUD/MZOMMR/LQ 5- 2025

I have copied same to the Zonal Director In charge Mallam Madori Zone for his noting and record purposes, please.

Best regards.

OK deal as endorsed and filed as appropriately, pls.
[illegible]
DCA 7/5

Hon. Salisu Sani Muhammad
Executive Chairman

MALLAM MADORI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. MMLG/TRE/VOL-II/119

Date: 17/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/6/26
RECEIVED

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

DCA
Treat as Appropriate
AG 2/6/26

FORWARDING OF AUDIT QUERIES RESPONSE IN RESPECT OF MALLAM MADORI LOCAL GOVERNMENT

I wish to write response and notify your office that, all the queries and other observation contained in the following letters have been carefully studies and appropriately responded.

1- LG/AUD/MMR/ZO/MMR/LQ15/2025 of December, 2025 in respect of payments amounting to **Fifteen Million Three Hundred and Fourty Three Thousand Six Hundred and Sixty Naira (#15,343,660.00k) only.**

2- LG/AUD/MMR/ZO/MMR/LQ19/2025 of December, 2025 in respect of payments amounting to **Seventy-Seven Million Nine Hundred and Sixteen Thousand Two Hundred and Twenty-Seven Naira Seventy-Seven Kobo (#77,916,227.77k) only.**

I have copied same to the Zonal Director In charge Mallam Madori Zone for his noting and record purposes, please.

Best regards.

Hon. Salisu Sani Muhammad
Executive Chairman