SULE TANKARKAR

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
SULE TANKARKAR LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B: ____________

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Email: ____________

Date: 27/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 27/3/26
RECEIVED

The Auditor General,
Local Government Councils,
Jigawa State.

Sir,

DSA
Kindly treat
AG 27/3/26

FORWARDING OF 2025 ANNUAL ACCOUNTS INRESPECT OF SULE TANKARKAR 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 Sule Tankarkar Local Government Council.

For your further necessary action and guidance please.

Best regards.

Hon. Tasiu Adamu Sule
Executive Chairman

HON. TASI'U ADAMU
EXECUTIVE CHAIRMAN
S/TANKARKAR LOCAL GOVT.

JIGAWA STATE OF NIGERIA

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

Address: Secretariat Complex, Sule Tankarkar Local Govt., Jigawa State

RESPONSIBILITY FINANCIAL STATEMENT

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

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

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

The Financial Statements reflect the true and fair view of the Financial Position of….SULE TANKARKAR…… 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.

……… 27-3-2026	……… 27/3/26
Mustapha Nuhu Adamu	**Hon. Tasiu Adamu**
TREASURER	EXECUTIVE CHAIRMAN

25 STK

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*________________________

*Date:*________________________

SULE TANKARKAR 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.

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,091,650,008.24	Government Share of FAAC (Statutory Revenue)	1	3,799,325,703.70	4,234,039,623.00	0.00	4,234,039,623.00	0.00
2,068,620,136.26	Government Share of VAT	2	2,651,292,027.03	2,871,837,859.00	0.00	2,871,837,859.00	0.00
0.00	Tax Revenue	3	12,340,700.00	120,000.00	0.00	120,000.00	0.00
5,220,284.35	Non Tax Revenue	4	52,889,307.43	27,263,000.00	0.00	27,263,000.00	0.00
201,432,104.56	Transfer from Other Government Entities	5	390,572,661.57	2,000,000.00	0.00	2,000,000.00	0.00
4,366,922,533.41	**Total Revenue (a)**		**6,906,420,399.73**	**7,135,260,482.00**	**0.00**	**7,135,260,482.00**	0.00
	EXPENDITURE						
1,853,207,243.38	Salaries & Wages	6	2,552,675,805.00	1,588,019,658.34	0.00	1,588,019,658.34	0.00
98,454,669.61	Social Benefit	7	325,393,876.39	231,117,000.00	0.00	231,117,000.00	0.00
1,081,552,629.88	Overhead Cost	8	1,854,375,145.31	1,916,644,259.00	0.00	1,916,644,259.00	0.00
0.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
740,116,416.00	Grants & Contributions	9	1,470,193,308.40	600,000,000.00	0.00	600,000,000.00	0.00
305,034,342.62	Transfer to other Govt Agencies	10	257,803,206.38	202,287,000.00	0.00	202,287,000.00	0.00
212,656,510.06	Depreciation		245,410,014.73	0.00	0.00	0.00	0.00
4,291,021,811.55	**Total Expenditure (b)**		**6,705,851,356.21**	**4,538,067,917.34**	**0.00**	**4,538,067,917.34**	0.00
75,900,721.86	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		200,569,043.52	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
75,900,721.86	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**200,569,043.52**	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)			0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**200,569,043.52**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

-27-3-2026

MUSTAPHA NUHU ADAMU
Treasurer
Sule Tankarkar Local Government, Jigawa State

SULE TANKARKAR 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**	50,031,378.39	0.00	2,033,124.67	0.00
Receivables	**15**	24,980,645.00	0.00	24,980,645.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	**75,012,023.39**	0.00	**27,013,769.67**
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**	8,064,590,159.79	0.00	7,912,019,369.99	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**8,064,590,159.79**	0.00	7,912,019,369.99
Total Assets C = A + B		**0.00**	**8,139,602,183.18**	0.00	**7,939,033,139.66**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	14,987,129.36	0.00	14,987,129.36	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	**14,987,129.36**	0.00	14,987,129.36
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**	20,195,953.16	0.00	20,195,953.16	0.00
Total Non Current Liabilities E		0.00	**20,195,953.16**	0.00	**20,195,953.16**
Total Liabilities F = D + E		0.00	**35,183,082.52**	0.00	**35,183,082.52**
Net Assets: G = C - F		**0.00**	**8,104,419,100.66**	0.00	**7,903,850,057.14**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	**19**	7,783,173,933.67	0.00	7,783,173,933.67	0.00
Accumulated Surplus/(Deficits)	**20**	321,245,166.99	0.00	120,676,123.47	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**8,104,419,100.66**	0.00	**7,903,850,057.14**

The accompanying notes form part of these statements

27-3-2026

MUSTAPHA NUHU ADAMU
Treasurer
Sule Tankarkar Local Government, Jigawa State

SULE TANKAKAR 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	3,799,325,703.70	0.00	2,091,650,008.24	0.00
Government Share of VAT	2	2,651,292,027.03	0.00	2,068,620,136.26	0.00
Taxes Revenue	3	12,340,700.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	52,889,307.43	0.00	5,220,284.35	0.00
Transfer from Other Government Entities	5	390,572,661.57	0.00	201,432,104.56	0.00
Total Inflow from operating Activities (A)		**0.00**	**6,906,420,399.73**	**0.00**	**4,366,922,533.41**
Outflows					
Salaries & Wages	6	2,552,675,805.00	0.00	1,853,207,243.38	0.00
Social Benefits	7	325,393,876.39	0.00	98,454,669.61	0.00
Overhead Cost	8	1,854,375,145.31	0.00	797,084,699.94	0.00
Grants & Contributions	9	1,470,193,308.40	0.00	740,116,416.00	0.00
Other Over Head Cost		0.00	0.00	284,467,929.94	0.00
Transfer to other government Entities	10	257,803,206.38	0.00	305,034,342.62	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		**0.00**	**6,460,441,341.48**	**0.00**	**4,078,365,301.49**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**445,979,058.25**	**0.00**	**288,557,231.92**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(397,980,804.53)	0.00	(341,501,946.38)	0.00
Net Cash Flow from Investing Activities		0.00	**(397,980,804.53)**	0.00	(341,501,946.38)
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	530,199.76	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	(1,485,723.94)	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	(955,524.18)
Net Cash Flow From All Activities		0.00	47,998,253.72	0.00	(53,900,238.64)
Cash & Its Equivalent as at 1st January, 2025		0.00	2,033,124.67	0.00	55,933,363.31
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**50,031,378.39**	**0.00**	**2,033,124.67**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		200,569,043.52	0.00	75,900,721.86	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		245,410,014.73	0.00	212,656,510.06	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	**0.00**	0.00	0.00
		0.00	**445,979,058.25**	0.00	288,557,231.92
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	530,199.76	0.00
Net Movement in Payables		0.00	0.00	(1,485,723.94)	0.00
Net Cash Flow from Operating Activities		**0.00**	**0.00**	0.00	(955,524.18)
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(397,980,804.53)	0.00	(341,501,946.38)	0.00
Total Items Classified as Investing Activities		**0.00**	**(397,980,804.53)**	0.00	(341,501,946.38)
Net Cash Flow From All (Operating) Activities		**(397,980,804.53)**	47,998,253.72	0.00	(53,900,238.64)
Cash & it's Equivalent as at 1 January,2025		0.00	2,033,124.67	0.00	55,933,363.31
Cash & it's Equivalent as at 31 December, 2025		**0.00**	**50,031,378.39**	0.00	**2,033,124.67**

The accompanying notes form part of these statements

MUSTAPHA NUHU ADAMU
Treasurer
Sule Tankarkar Local Government, Jigawa State

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

NARRATION	CAPITAL GRANT	RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
Opening Balance (1/1/2025)	7,783,173,933.67	0.00	120,676,123.47	7,903,850,057.14
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	**200,569,043.52**	200,569,043.52
Closing Balance	**7,783,173,933.67**	**0.00**	**321,245,166.99**	**8,104,419,100.66**

The accompanying notes form part of these statements

27-3-2026

MUSTAPHA NUHU ADAMU
Treasurer
Sule Tankarkar Local Government, Jigawa State

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025					
NOTE	**DETAILS**				
1	**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	STATUTORY ALLOCATION	2,644,446,953.01	1,334,039,623.00	(1,310,407,330.01)	518,573,099.34
	ADD INFLOW	708,577,563.18	600,000,000.00	(108,577,563.18)	1,211,136,224.51
	SHARE OF EXCHANGE	199,163,591.83	1,400,000,000.00	1,200,836,408.17	60,562,934.87
	SHARE OF NON OIL REVENUE	24,225,173.95	0.00	(24,225,173.95)	0.00
	SHARE OF SOLID	5,947,370.31	200,000,000.00	194,052,629.69	66,596,718.42
	E-MONEY	137,853,121.40	700,000,000.00	562,146,878.60	2,876,244.51
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	0.00
	PARIS CLUB	42,074,893.02	0.00	(42,074,893.02)	231,904,786.59
	TOTAL	**3,799,325,703.70**	**4,234,039,623.00**	**434,713,919.30**	**2,091,650,008.24**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
MONTH	**STATUTORY ALLOC**	**SHARE OF EXCH**	**SHR OF NON OIL**	**SOLID MINARALS**	**E-MONEY**	**ECOLOGICAL**	**PARIS CLUB**	**ADD. INFLOW**	**TOTAL**
JANUARY	77,113,048.79	86,494,355.17	0.00	0.00	10,441,568.88	0.00	0.00	279,206,331.48	453,255,304.32
FEBRUARY	158,011,755.73	45,102,428.86	0.00	0.00	6,856,391.62	0.00	0.00	129,198,966.41	339,169,542.62
MARCH	168,427,892.93	0.00	0.00	5,947,370.31	11,612,027.36	0.00	0.00	185,185,185.19	371,172,475.79
APRIL	194,281,921.64	6,163,040.55	0.00	0.00	8,294,396.34	37,037,037.00		114,987,080.10	360,763,475.63
MAY	198,339,059.51	17,685,741.40	0.00	0.00	12,911,259.38	0.00	21,037,446.51	0.00	249,973,506.80
JUNE	180,961,292.15	16,820,872.91	0.00	0.00	9,184,945.04	0.00	0.00	0.00	206,967,110.10
JULY	218,180,695.05	8,804,933.09	24,225,173.95	0.00	9,684,390.88	0.00	21,037,446.51	0.00	281,932,639.48
AUGUST	282,261,461.24	8,987,570.83	0.00	0.00	12,462,934.05	0.00	0.00	0.00	303,711,966.12
SEPTEMBER	292,828,776.81	9,104,649.02	0.00	0.00	10,669,082.27	0.00	0.00	0.00	312,602,508.10
OCTOBER	267,484,932.62	0.00	0.00	0.00	16,928,775.28	0.00	0.00	0.00	284,413,707.90
NOVEMBER	299,218,518.23	0.00	0.00	0.00	15,750,656.32	0.00	0.00	0.00	314,969,174.55
DECEMBER	307,337,598.31	0.00	0.00	0.00	13,056,693.98	0.00	0.00	0.00	320,394,292.29
TOTAL	**2,644,446,953.01**	**199,163,591.83**	**24,225,173.95**	**5,947,370.31**	**137,853,121.40**	**37,037,037.00**	**42,074,893.02**	**708,577,563.18**	**3,799,325,703.70**

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

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	MONTH	₦	₦	₦	₦	₦	₦
1	JANUARY	205,607,004.16	0.00	205,607,004.16	153,918,995.16	0.00	153,918,995.16
2	FEBRUARY	244,841,427.08	0.00	244,841,427.08	131,856,732.43	0.00	131,856,732.43
3	MARCH	209,179,781.64	0.00	209,179,781.64	141,829,976.65	0.00	141,829,976.65
4	APRIL	204,997,971.49	0.00	204,997,971.49	172,895,931.13	0.00	172,895,931.13
5	MAY	202,270,594.62	0.00	202,270,594.62	158,824,862.42	0.00	158,824,862.42
6	JUNE	233,134,459.62	0.00	233,134,459.62	158,069,219.52	0.00	158,069,219.52
7	JULY	221,546,063.60	0.00	221,546,063.60	173,013,681.16	0.00	173,013,681.16
8	AUGUST	220,223,003.82	0.00	220,223,003.82	196,694,192.35	0.00	196,694,192.35
9	SEPTEMBER	234,808,881.87	0.00	234,808,881.87	178,071,903.50	0.00	178,071,903.50
10	OCTOBER	282,681,673.48	0.00	282,681,673.48	183,669,788.34	0.00	183,669,788.34
11	NOVEMBER	227,434,022.96	0.00	227,434,022.96	217,378,946.91	0.00	217,378,946.91
12	DECEMBER	164,567,142.69	0.00	164,567,142.69	202,395,906.69	0.00	202,395,906.69
	TOTAL	**2,651,292,027.03**	0.00	**2,651,292,027.03**	**2,068,620,136.26**	0.00	**2,068,620,136.26**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,651,292,027.03	2,871,837,859.00	220,545,831.97	0.00

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	12,340,700.00	120,000.00	0.00	0.00
	TOTAL	**12,340,700.00**	**120,000.00**	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	5,646,407.13	4,520,000.00	(1,126,407.13)	789,000.00
	FEES	32,392,400.30	13,093,000.00	(19,299,400.30)	5,999,915.65
	EARNINGS	14,850,500.00	2,950,000.00	(11,900,500.00)	732,800.00
	SALES	0.00	360,000.00	0.00	0.00
	RENT ON GOVT BUILDING	0.00	2,660,000.00	0.00	0.00
	REPAYMENTS	0.00	2,620,000.00	0.00	0.00
	INVESTMENT INCOME	0.00	1,000,000.00	0.00	0.00
	INTEREST EARNED	0.00	60,000.00	0.00	0.00
	REIMBUSTMENT	0.00	0.00	0.00	0.00
	TOTAL	**52,889,307.43**	**27,263,000.00**	**(25,626,307.43)**	**7,521,715.65**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Tractor hiring services	5,646,407.13	4,000,000.00	0.00	0.00
	Radio and elevation	0.00	15,000.00	0.00	0.00
	Bake/Bakery	0.00	60,000.00	0.00	0.00
	Dane and Gun	0.00	5,000.00	0.00	0.00
	Hawkers permit	0.00	25,000.00	0.00	0.00
	Produce Buying	0.00	32,000.00	0.00	0.00
	Cinematography/photo	0.00	20,000.00	0.00	0.00
	Motor Vehicle	0.00	16,000.00	0.00	0.00
	Trade/kiosk	0.00	20,000.00	0.00	0.00
	Communication Equipment	0.00	100,000.00	0.00	0.00
	Public Convenience	0.00	200,000.00	0.00	0.00
	Building Materials	0.00	20,000.00	0.00	0.00
	Barbing Boutique	0.00	7,000.00	0.00	0.00
	TOTAL	**5,646,407.13**	**4,520,000.00**	0.00	0.00

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Tender Fees	29,898,888.98	6,000,000.00	(23,898,888.98)	0.00
	Birth / Death Registration	1,533,000.00		(1,533,000.00)	0.00
	Business / Petty Trade Operating Fees	49,000.00	80,000.00	31,000.00	0.00
	Slaughter Stock fees	80,000.00		(80,000.00)	0.00
	Timber & forest tree (felling of trees)	130,000.00		(130,000.00)	0.00
	Contract registration fee	698,511.32	4,000,000.00	3,301,488.68	0.00
	Achaba Reg. fees	3,000.00		(3,000.00)	0.00
	Marriage/Divorce	0.00	3,000.00	0.00	0.00
	Survey/planning	0.00	50,000.00	0.00	0.00
	Agriculture /Vet nary	0.00	30,000.00	0.00	0.00
	Land Use/sand Dredging fees	0.00	1,000,000.00	0.00	0.00
	Timber and Forest	0.00	30,000.00	0.00	0.00
	customary Right of occupancy	0.00	200,000.00	0.00	0.00
	Building Plan Approval	0.00	50,000.00	0.00	0.00
	Tittle/plot Transfer	0.00	50,000.00	0.00	0.00
	Indigent ship Registration	0.00	1,500,000.00	0.00	0.00
	Milling Charges	0.00	30,000.00	0.00	0.00
	Workshop Fees	0.00	40,000.00	0.00	0.00
	Motor Vehicle, taxi	0.00	15,000.00	0.00	0.00
	Auto Mechanic/car wash	0.00	15,000.00	0.00	0.00
	TOTAL	**32,392,400.30**	**13,093,000.00**	(32,392,400.30)	0.00
	TOTAL	**32,392,400.30**	**0.00**	**(32,392,400.30)**	0.00
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Produce farm Product	0.00	0.00	0.00	0.00
	Sales of Stores /Scraps/ Unserviceable Items	0.00	360,000.00	0.00	0.00
	TOTAL	**0.00**	**360,000.00**	0.00	0.00
	RENT ON GOVERNMENT BUILDING	**0.00**	**0.00**	0.00	0.00
	rent on government quarters	**0.00**	100,000.00	0.00	0.00
	rent on government building	**0.00**	2,500,000.00	0.00	0.00
	rent on govt properties	**0.00**	60,000.00	0.00	0.00
	TOTAL	**0.00**	**2,660,000.00**	0.00	0.00
	REPAYMENTS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Motor Vehicle Refurbishing	**0.00**	40,000.00	0.00	0.00
	Repayment of sundry loan	**0.00**	80,000.00	0.00	0.00
	Refund of overpayment	**0.00**	1,500,000.00	0.00	0.00
	Unclaimed Deposit	**0.00**	1,000,000.00	0.00	0.00
	TOTAL	**0.00**	**2,620,000.00**	0.00	0.00
	INVESTMENT INCOME	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Dividend received	**0.00**	1,000,000.00	0.00	0.00
	TOTAL	**0.00**	**1,000,000.00**	0.00	0.00
	INTEREST EARNED	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Motor Vehicle Bicycle Advance	**0.00**	**10,000.00**	0.00	0.00
	Bicycle Advance	**0.00**	**10,000.00**	0.00	0.00
	Refurbishing loan	**0.00**	20,000.00	0.00	0.00
	Furniture	**0.00**	20,000.00	0.00	0.00
	TOTAL	**0.00**	**60,000.00**	0.00	0.00

	REIMBUSMENT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Grand $ Reimbursement from state Govt.	**0.00**	**2,000,000.00**	0.00	0.00
	TOTAL	**0.00**	**2,000,000.00**	0.00	0.00
	EARNINGS		**2,950,000.00**	0.00	0.00
	Earning from Market	7,563,000.00	500,000.00	(7,063,000.00)	0.00
	Earning from Motor Park	7,165,000.00	300,000.00	(6,865,000.00)	0.00
	Earning from Cattle Market	122,500.00	50,000.00	(72,500.00)	0.00
	Earning from commercial activities	0.00	600,000.00	0.00	0.00
	Broadband Access Network	0.00	1,500,000.00	0.00	0.00
	TOTAL	**14,850,500.00**	**2,950,000.00**	**(11,900,500.00)**	0.00
	GRAND TOTAL	**52,889,307.43**	**32,213,000.00**	**(20,676,307.43)**	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	268,131,676.45		0.00	199,456,597.90
	State Government I.G.R.	1,975,506.60	2,000,000.00	0.00	1,975,506.66
	40% PHC SALARY	**120,465,478.52**		0.00	0.00
	Total Transfer From Other Govt. Entities	**390,572,661.57**	**2,000,000.00**	**0.00**	**201,432,104.56**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	164,625.55	0.00	15,000,000.00
2	FEBRUARY	19,631,676.45	164,625.55	0.00	14,406,250.00
3	MARCH	0.00	164,625.55	11,993,858.85	40,000,000.00
4	APRIL	500,000.00	164,625.55	12,045,325.08	10,000,000.00
5	MAY	3,000,000.00	164,625.55	12,008,458.72	11,400,000.00
6	JUNE	75,000,000.00	164,625.55	12,067,516.26	11,200,000.00
7	JULY	100,000,000.00	164,625.55	12,071,822.57	8,000,000.00
8	AUGUST	0.00	164,625.55	12,051,462.93	48,450,347.90
9	SEPTEMBER	70,000,000.00	164,625.55	12,083,037.06	15,000,000.00
10	OCTOBER	0.00	164,625.55	12,077,734.73	10,000,000.00
11	NOVEMBER	0.00	164,625.55	12,015,434.43	6,000,000.00
12	DECEMBER	0.00	164,625.55	12,050,827.89	10,000,000.00
	TOTAL	**268,131,676.45**	**1,975,506.60**	**120,465,478.52**	**199,456,597.90**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	4,827,416.84	64,761,940.00	59,934,523.16	17,853,897.20
	Legislative Council	25,790,863.88	27,560,490.00	1,769,626.12	10,596,309.60
	Administrative and General services	223,245,593.87	103,500,000.00	(119,745,593.87)	118,531,662.00
	SUB-TOTAL	**253,863,874.59**	**195,822,430.00**	**(58,041,444.59)**	**146,981,868.80**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	24,287,934.20	11,721,022.00	(12,566,912.20)	14,035,606.92
	Forestry Section	20,973,838.48	18,593,139.00	(2,380,699.48)	18,593,139.00
	Livestock Section (Veterinary)	60,779,024.21	69,737,048.00	8,958,023.79	78,564,990.81
	Treasury Account Section	44,133,501.04	115,147,880.00	71,014,378.96	153,002,693.00
	Internal Audit		1,719,558.00	1,719,558.00	1,639,151.00
	Planning, Research & Statistics Department	179,538,034.54	37,630,771.00	(141,907,263.54)	65,781,962.27
	Monitoring & Evaluation				
	Statistics				
	Treasury Revenue Section	13,150,240.50	21,640,079.00	8,489,838.50	21,640,079.00
	Road & Communication Section	12,761,628.66	23,865,437.00	11,103,808.34	19,853,874.58
	Mechanical Section	11,452,079.68	21,247,934.00	9,795,854.32	15,936,200.05
	Electrical Section	7,192,570.18	6,711,227.00	(481,343.18)	5,952,033.02
	Land & Survey Section	6,463,974.33	4,855,446.00	(1,608,528.33)	5,725,018.06
	Building Section	5,927,183.56	15,283,244.00	9,356,060.44	9,964,597.84
	SUB-TOTAL	**386,660,009.38**	**348,152,785.00**	**(38,507,224.38)**	**410,689,345.55**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority				
	Education (Non-Teaching Staff)	283,022,653.15	124,484,888.00	(158,537,765.15)	302,401,012.43
	Education (Teaching Staff)	1,099,764,164.03	540,322,534.61	(559,441,629.42)	600,800,408.40
	Adult Education				
	Other Education				
	Preventive (Water, Sanitation and Hygiene)	85,622,544.74	123,565,583.00	37,943,038.26	242,720,482.32
	Curative	328,081,140.68	147,523,773.33	(180,557,367.35)	87,565,426.76
	Rural Water Supply	48,005,976.20	13,424,277.40	(34,581,698.80)	6,007,453.66
	Community Development Section	33,602,193.28	49,553,152.00	15,950,958.72	34,279,062.43
	Information, Youth, Sport & Culture	11,295,158.87	4,849,786.00	(6,445,372.87)	4,414,677.32
	Social Welfare Section	11,887,493.53	27,786,747.00	15,899,253.47	4,342,992.37
	Trade Section and Cooperatives	10,870,596.55	12,533,702.00	1,663,105.45	13,004,513.34
	SUB-TOTAL	**1,912,151,921.03**	**1,044,044,443.34**	**(868,107,477.69)**	**1,295,536,029.03**
	GRAND TOTAL	**2,552,675,805.00**	**1,588,019,658.34**	**(964,656,146.66)**	**1,853,207,243.38**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	82,481,867.70	100,000,000.00	17,518,132.30	34,881,008.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	108,135,804.66	100,800,000.00	(7,335,804.66)	51,390,927.56
	CONTRIBUTION TO PENSION FOR PHC STAFF	45,887,315.15	30,317,000.00	(15,570,315.15)	12,182,734.05
	17% outstanding Payment to CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**325,393,876.39**	**231,117,000.00**	**(94,276,876.39)**	**98,454,669.61**

NOTE	OVERHEAD COST	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	42,376,000.00	50,000,000.00	7,624,000.00	0.00
	Legislative Council	32,550,000.00	48,000,000.00	15,450,000.00	0.00
	Administrative and General services	255,858,872.52	103,500,000.00	(152,358,872.52)	0.00
	SUB-TOTAL	**330,784,872.52**	**201,500,000.00**	**(129,284,872.52)**	0.00
	ECONOMIC SECTOR				
	Agriculture Section	24,279,167.00	8,500,000.00	(15,779,167.00)	0.00
	Forestry Section	7,400,000.00	5,500,000.00	(1,900,000.00)	0.00
	Livestock Section (Veterinary)	11,886,000.00	7,500,000.00	(4,386,000.00)	0.00
	Treasury Account Section	30,457,500.00	212,000,000.00	181,542,500.00	0.00
	Internal Audit	282,202.72	600,000.00	317,797.28	0.00
	Planning Research	45,545,000.00	23,600,000.00	(21,945,000.00)	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	350,000.00	8,000,000.00	7,650,000.00	0.00
	Road & Communication Section	5,450,000.00	5,900,000.00	450,000.00	0.00
	Mechanical Section	125,927,030.68	13,500,000.00	(112,427,030.68)	0.00
	Electrical Section	227,880,367.60	161,300,000.00	(66,580,367.60)	0.00
	Land & Survey Section		1,000,000.00	1,000,000.00	0.00
	Building Section	85,610,079.99	8,500,000.00	(77,110,079.99)	0.00
	SUB-TOTAL	**565,067,347.99**	**455,900,000.00**	**(109,167,347.99)**	0.00
	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)	17,895,000.00	10,000,000.00	(7,895,000.00)	0.00
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	Adult Education		7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	43,148,900.00	40,700,000.00	(2,448,900.00)	0.00
	Curative	21,539,000.00	26,000,000.00	4,461,000.00	0.00
	Rural Water Supply	120,522,600.88	106,500,000.00	(14,022,600.88)	0.00
	Community Development Section		12,500,000.00	12,500,000.00	0.00
	Information, Youth, Sport & Culture	8,900,000.00	10,580,000.00	1,680,000.00	0.00
	Social Welfare Section	68,595,000.00	39,126,000.00	(29,469,000.00)	0.00
	Trade Section and Cooperatives	2,000,000.00	6,300,000.00	4,300,000.00	0.00
	SUB-TOTAL	**282,600,500.88**	**258,863,880.00**	**(23,736,620.88)**	0.00
	TOTAL	**1,178,452,721.39**	**916,263,880.00**	**(262,188,841.39)**	0.00
	OTHER OVERHEAD	**675,922,423.92**	**1,000,380,379.00**	**324,457,955.08**	0.00
	GRAND TOTAL	**1,854,375,145.31**	**1,916,644,259.00**	**62,269,113.69**	0.00
	OTHER OVER HEAD COST FROM CAPITAL RECEIPTS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Renovation of Local Govt Secretariat	34,000,000.00	83,285,629.00	49,285,629.00	0.00
	Renovation of Staff Quarters	28,324,920.28	40,000,000.00	11,675,079.72	0.00
	Settlement of Liabilities	269,000.00	15,719,305.00	15,450,305.00	0.00
	Renovation of Duplex House	30,060,000.00	36,111,517.00	6,051,517.00	0.00
	Land Compensation	10,000,000.00	25,000,000.00	15,000,000.00	0.00
	Renovation of LG Guest House at Dutse	70,000,000.00	20,000,000.00	(50,000,000.00)	0.00
	Renovation of midwife	5,000,000.00	20,000,000.00	15,000,000.00	0.00
	Refresher course for political office holders	12,610,000.00	50,000,000.00	37,390,000.00	0.00
	TOTAL	**190,263,920.28**	**290,116,451.00**	**99,852,530.72**	0.00

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Purchase of Fertilizer	3,000,000.00	5,000,000.00	2,000,000.00	0.00
	Purchase of Grain	19,100,000.00	10,000,000.00	(9,100,000.00)	0.00
	UP Grazing and Irrigation	10,800,000.00	15,000,000.00	4,200,000.00	0.00
	Animal Vaccine	313,854.58	5,000,000.00	4,686,145.42	0.00
	Purchase of Chemicals	1,350,000.00	10,000,000.00	8,650,000.00	0.00
	Contribution Climate change	2,000,000.00	10,000,000.00	8,000,000.00	0.00
	Demarcation forest reserve	6,567,000.00	5,000,000.00	(1,567,000.00)	0.00
8.2	Erosion Control	66,432,108.10	60,000,000.00	(6,432,108.10)	0.00
	TOTAL	**109,562,962.68**	**120,000,000.00**	**10,437,037.32**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of 5 daily prayer mosques	39,247,719.58	40,000,000.00	752,280.42	0.00
	renovation of Friday mosque	19,252,569.78	60,500,000.00	41,247,430.22	0.00
	complete of mosque	16,817,498.89	17,000,000.00	182,501.11	0.00
	Purchase of hand pump	80,180,709.00	80,000,000.00	(180,709.00)	0.00
	Conversion hand pump to solar	18,492,424.13	100,000,000.00	81,507,575.87	0.00
	Education palliate scholarship	36,874,000.00	55,000,000.00	18,126,000.00	0.00
	education sport to student	23,955,800.00	100,000,000.00	76,044,200.00	0.00
	procurement of child kit	52,500,000.00	32,726,726.00	(19,773,274.00)	0.00
	purchase of relief material	5,513,854.58	25,000,000.00	19,486,145.42	0.00
	youth empowerment	2,200,000.00	50,000,000.00	47,800,000.00	0.00
	economic empowerment youth	81,060,965.00	30,037,202.00	(51,023,763.00)	0.00
	SUB-TOTAL	**376,095,540.96**	**590,263,928.00**	**214,168,387.04**	0.00
	GRAND TOTAL	**675,922,423.92**	**1,000,380,379.00**	**324,457,955.08**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	58,488,226.81	45,000,000.00	(13,488,226.81)	35,685,950.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	58,488,226.81	45,000,000.00	(13,488,226.81)	35,685,950.00
	2% Sule Lamido University Kafin Hausa	103,252,479.73	40,000,000.00	(63,252,479.73)	38,640,820.00
	Contribution to State & LG Joint Projects &Programmes	572,249,999.36	150,000,000.00	(422,249,999.36)	137,952,579.00
	MINISTRY FOR LOCAL GOVERNMENT (STABLIZATION)	384,597,963.81	150,000,000.00	(234,597,963.81)	195,312,704.00
	5% EMIRATE	293,116,411.88	170,000,000.00	(123,116,411.88)	296,838,413.00
	TOTAL	**1,470,193,308.40**	**600,000,000.00**	**(870,193,308.40)**	**740,116,416.00**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	34,370,000.00	160,000,000.00	125,630,000.00	180,130,837.00
	Ministry for Water Resources (Water Facilities)	40,169,048.88	**0.00**	0.00	67,094,428.62
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,966,666.64	23,126,000.00	8,159,333.36	13,832,221.00
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	42,056,856.00
	SEM(A Ramadan Feeding)	93,979,470.38	0.00	(93,979,470.38)	1,920,000.00
	Director of special service(Security Guard)	33,230,000.00	0.00	(33,230,000.00)	0.00
	JICHMA	9,250,000.00	18,081,000.00	8,831,000.00	0.00
	Ministry for Information Allura Da Zare	580,000.00	1,080,000.00	500,000.00	0.00
	TOTAL	**257,803,206.38**	**202,287,000.00**	**(55,516,206.38)**	**305,034,342.62**

NOTE	CONSTRUCTION AND PURCHASE OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11	**ADMINISTRATIVE SECTOR**				
11a	Purchase of Chairman, Secretary& Speaker Vehicles	112,806,500.00	150,000,000.00	37,193,500.00	0.00
	Construction of Midwife Quarters at Jeke, Banga and Banaga	100,000,000.00	25,000,000.00	(75,000,000.00)	0.00
	Purchase of School computers	4,863,875.00	5,000,000.00	136,125.00	0.00
	SUB TOTAL	**217,670,375.00**	**180,000,000.00**	**(37,670,375.00)**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Modern Islamiyya School at Sahbaru	54,787,579.25	15,000,000.00	(39,787,579.25)	0.00
	Drilling of hand pump	10,800,000.00	100,000,000.00	89,200,000.00	0.00
	Construction of Solar Water system	58,821,115.28	5,000,000.00	(53,821,115.28)	0.00
	Purchase of school furnitures	2,510,000.00	15,000,000.00	12,490,000.00	0.00
	Construction of 1No. PhD	30,526,180.52	84,000,000.00	53,473,819.48	0.00
	Construction of Nomadic School	8,615,554.48	30,000,000.00	21,384,445.52	0.00
	SUB TOTAL	**166,060,429.53**	**249,000,000.00**	82,939,570.47	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Provision of Solar Light Across Villages	14,250,000.00	100,000,000.00	85,750,000.00	0.00
	SUB TOTAL	**14,250,000.00**	**100,000,000.00**	**85,750,000.00**	0.00
	GRAND TOTAL	**397,980,804.53**	**529,000,000.00**	**131,019,195.47**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	24,980,645.00
	CURRENT YEAR ADVANCE	24,980,645.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	35,183,082.52
	PREVIOUS YEAR NCL	35,183,082.52
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	3,642,080.00	4,248.24
	OVERHEAD ACCOUNT	2,557,757.39	99,133.66
	SALARY ACCOUNT		1,121,817.19
	PROJECT ACCOUNT	42,845,149.00	65,903.41
	LOAN ACCOUNT		446,905.11
	OTHERS ACCOUNT	986,392.00	295,117.00
	TOTAL	**50,031,378.39**	**2,033,124.67**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	24,980,645.00	24,980,645.00
	OTHER ADVANCE	0.00	0.00
	TOTAL	**24,980,645.00**	**24,980,645.00**
NOTE	**DEPOSIT**	**2025 (₦)**	**2024 (₦)**
16	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	5,140,152.00	5,140,152.00
	GOVT TAX	0.00	0.00
	7.5% VAT	11,332,701.30	11,332,701.30
	Others	(1,485,723.94)	(1,485,723.94)
	TOTAL	**14,987,129.36**	**14,987,129.36**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
17	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	DATE OF ASSETS REVALUATION 31/12/2024	-	7,628,579,979.59	15,330,433.33	15,935,750.00	282,079,717.13	182,750,000.00	**8,124,675,880.05**
	ADDITION FOR THE YEAR		204,729,314.25	2,510,000.00	4,863,875.00	73,071,115.28	112,806,500.00	397,980,804.53
	TOTAL ASSET		**7,833,309,293.84**	**17,840,433.33**	**20,799,625.00**	**355,150,832.41**	**295,556,500.00**	**8,522,656,684.58**
	DEPRECIATION B/F		152,571,599.59	1,533,043.33	3,187,150.00	18,814,717.13	36,550,000.01	212,656,510.06
	DEPRECIATION CHARGE FOR THE YEAR		156,666,185.88	1,784,043.33	4,159,925.00	23,688,560.52	59,111,300.00	245,410,014.73
	ACCUMULATED DEPRECIATION 31/12/25		**309,237,785.47**	**3,317,086.66**	**7,347,075.00**	**42,503,277.65**	**95,661,300.01**	**458,066,524.79**
								0.00
	NET BOOK VALUE AS AT 31/12/2025	-	**7,524,071,508.37**	**14,523,346.67**	**13,452,550.00**	**312,647,554.76**	**199,895,199.99**	**8,064,590,159.79**
								8,064,590,159.79

NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE		
	5%WHT	21,681,677.10	21,681,677.10
	OTHERS	(1,485,723.94)	(1,485,723.94)
	TOTAL	**20,195,953.16**	**20,195,953.16**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	7,783,173,933.67	0.00	0.00	7,783,173,933.67
	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	7,783,173,933.67	0.00	0.00	**7,783,173,933.67**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	120,676,123.47	44,775,401.61
	SURPLUS/DEFICIT FOR THE YEAR	200,569,043.52	75,900,721.86
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**321,245,166.99**	**120,676,123.47**

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 Sule Tankarkar 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.

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

1. GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

Sule Tankarkar Local Government Council received the Sum of Three Billion Seven Hundred and Ninety Nine Million Three Hundred and Twenty Five Thousand Seven Hundred and Three Naira Seventy Kobo(₦3,799,325,703.70) only as statutory allocation from the Federation account for the year 2025 representing 89.73 % of the budgeted amount of Four Billion Two Hundred and Thirty Four Million Thirty Nine Thousand Six Hundred and Twenty Three Naira (₦4,234,039,623.00) only.

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Six Hundred and Fifty One Million Two Hundred and Ninety Two Thousand Twenty Seven Naira Three Kobo(₦2,651,292,027.03) only which stood as Government share of Value Added Tax from the FAAC. This represents 92.32% of the budgeted amount of Two Billion Eight Hundred and Seventy One Million Eight Hundred and Thirty Seven Thousand Eight Hundred and Fifty Nine Naira (₦2,871,837,859.00) only.

3. TAX REVENUE

Twelve Million Three Hundred and Forty Thousand Seven Hundred Naira (₦12,340,700.00) only was generated as tax revenue which represents 10,283.92 % of the budgeted amount of One Hundred and Twenty Thousand Naira (₦120,000.00) only.

4. NON TAX REVENUE

Sule Tankarkar Local Government received the total Sum of Fifty Two Million Eight Hundred and Eighty Nine Thousand Three Hundred and Seven Naira Forty Three Kobo (₦52,889,307.43) only which represents 194% of the budgeted amount of Twenty Seven Million Two Hundred and Sixty Three Thousand Naira (₦27,263,000.00) only as non-tax revenue.

5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES (AUGMENTATION)

The Local Government Council Have received the total Sum of Three Hundred and Ninety Million Five Hundred and Seventy Two Thousand Six Hundred and Sixty One Naira Fifty Seven Kobo (₦390,572,661.57) only as transfers from other Government Entities from State and independent revenue and stabilization account of the Ministry for Local Government. This represents 19,528.63% of the budgeted amount of Two Million Naira(₦2,000,000.00) only.

6. BANK RECONCILIATION

All the operating accounts of the Local Government have been reconciled as at 31st December, 2025.

7. BUDGET PERFORMANCE

The budget performance can assess based on the summarized and tabulated analysis below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE (%)**
SHARE OF GOVERNMENT STATUTORY REVENUE	3,799,325,703.70	4,234,039,623.00	434,713,919.30	89.73
GOVERNMENT SHARE OF VAT	2,651,292,027.03	2,871,837,859.00	220,545,831.97	92.32
TAX REVENUE	12,340,700.00	120,000.00	(12,220,700.00)	10,283.92
NON TAX REVENUE	52,889,307.43	27,263,000.00	(25,626,307.43)	194
TRANSFER FROM OTHER GOVERNMENT ENTITIES	390,572,661.57	2,000,000.00	(388,572,661.57)	19,528.63
TOTAL REVENUE	**6,906,420,399.73**	**7,135,260,482.00**	**228,840,082.27**	**96.79**
EXPENDITURE				
RECURRENT EXPENDITURE	6,460,441,341.48	4,538,067,917.34	(1,706,373,424.14)	135.89
CAPITAL EXPENDITURE	397,980,804.53	614,000,000.00	216,019,195.47	64.82
TOTAL EXPENDITURE	**6,858,422,146.01**	**5,152,067,917.34**	**(1,490,354,228.67)**	**127.76**

1. TOTAL REVENUE

The above table indicates that the Sum of Six Billion Nine Hundred and Six Million Four Hundred and Twenty Thousand Three Hundred and Ninety Nine Naira Seventy Three Kobo(₦6,906,420,399.73) only which represents 96.79% of the total budgeted Sum of Seven Billion One Hundred and Thirty Five Milliom Two Hundred and Sixty Thousand Four Hundred and Eighty Two Naira (₦7,135,260,482.00) only.

2. RECURRENT EXPENDITURE

Expenditures amounting to Six Billion Four Hundred and Sixty Million Four Hundred and Forty One Thousand Three Hundred and Forty One Thousand Forty Eight Kobo(₦ 6,460,441,341.48) only was incurred on the payment of recurrent expenditures which represents 135.89% of the total budgeted Sum of Four Billion Five Hundred and Thirty Eight Million Sixty Seven Thousand Nine Hundred and Seventeen Naira Thirty Four Kobo (₦4,538,067,917.34) only.

3. CAPITAL EXPENDITURE

The total Sum of Three Hundred and Ninety Seven Million Nine Hundred and Eighty Thousand Eight Hundred and Four Naira Fifty Three Kobo (₦397,980,804.53) only which represents 64.82 % of the budgeted amount of Six Hundred and Fourteen Million Naira (₦614,000,000.00) only was incurred on capital expenditures during the year.

4. RECOMMENDATIONS

a. The Local Government should double effort on the local revenue collection and explores more sources of internal revenue generation.

b. The Local Government should reduce overspending on recurrent expenditures and shift same balance to the capital projects for the well-being of their area of jurisdiction.

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

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

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum One Billion Two Hundred and Twelve Million Two Hundred and Ninety Seven Thousand Nine Hundred and Forty Naira Eighty Two Kobo (N1,212,297,940.82) only of was issued to Sule Tankarkar Local Government Council and the sum of One Billion Two Hundred and One Million Eighty Five Thousand One Hundred and Fifty Two Naira Fifty Kobo(N1,201,085,152.50)only was responded and verified, where Eleven Million Two Hundred and Twelve Thousand Seven Hundred and Eighty Eight Naira Thirty Two Kobo(N11, 212,788.32) only Remained Unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/STK/LQ.1/2025	Un Presented Payment vouchers	14,880,901.10	14,880,901.10	0.00
2	ALG/AUD/STK/LQ.2/2025	Un Accounted Expenditure	32,802,904.38	32,802,904.38	0.00
3	ALG/AUD/STK/LQ.3/2025	Irregular Payments Vouchers	87,567,000.00	87,567,000.00	0.00
4	ALG/AUD/STK/LQ.4/2025	Un Remitted Tax	17,751,606.14	6,538,817.82	11,212,788.32
5	ALG/AUD/STK/LQ.5/2025	Factious Payment vouchers	7,000,000	7,000,000	0.00
6	ALG/AUD/STK/LQ.6/2025	Service yet to be Rendered	10,578,717.25	10,578,717.25	0.00
7	ALG/AUD/STK/LQ.7/2025	Un Remitted Local Revenue	742,000	742,000	0.00
8	ALG/AUD/STK/LQ.8/2025	Un Presented Payment Voucher	42,699,544.35	42,699,544.35	0.00
9	ALG/AUD/STK/LQ.9/2025	Un Remitted Contract Revenue	43,318,222.01	43,318,222.01	0.00
10	ALG/AUD/STK/LQ.10/2025	Payment Without Approval	47,290,625	47,290,625	0.00
11	ALG/AUD/STK/LQ.1/11025	Un Deducted Contract Tax	3,424,442.13	3,424,442.13	0.00
12	ALG/AUD/STK/LQ.1/12/025	Factious Payment	19,980,000	19,980,000	0.00
13	ALG/AUD/STK/LQ.13/2025	Purchase not Taken to Store	24,417,950	24,417,950	0.00
14	ALG/AUD/STK/LQ.14/2025	Service yet to be Rendered	198,864,030	198,864,030	0.00
15	ALG/AUD/STK/LQ.15/2025	Irregular Payments Vouchers	221,812,747.14	221,812,747.14	0.00
16	ALG/AUD/STK/LQ.16/2025	Un Accounted Payment Vouchers	72,094,192	72,094,192	0.00
17	ALG/AUD/STK/LQ.17/2025	Un Executed Project	139,974,947.40	139,974,947.40	0.00
18	ALG/AUD/STK/LQ.18/2025	Service yet to be Rendered	49,900,000	49,900,000	0.00
19	ALG/AUD/STK/LQ.19/2025	Irregular Payments Vouchers	92,479,931.92	92,479,931.92	0.00
20	ALG/AUD/STK/LQ.20/2025	Un Presented Payment Voucher	80,523,180	80,523,180	0.00
21	ALG/AUD/STK/LQ.21/2025	Payment without Approval	4,195,000	4,195,000	0.00
	TOTAL		1,212,297,940.82	1,201,085,152.50	11,212,788.32
	PERCENTAGE		100%	99.07%	0.92%

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Sule Tankarkar Local Government staff and local Education Authorities. To this effect, a number of Sixty Four [64] 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 Thirteen Million Eight Hundred and Forty Six Thousand One Hundred and Thirty Seven Naira (N 113,846,137.00) 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 Sule Tankarkar Local Government Council, the sum of Six Million One Hundred and Fifty Eight Thousand Nine Hundred and Sixty Six Naira (N 6,158,966.00) only which has been deducted and remitted back by the pension administration.

QUERIES

80,523180

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ20/2025
Local Query No. LQ20
The, CHAIRMAN
SULE TANKARKAR *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/3/26
RECEIVED

DCA
Pls deal
AG 5/3/26

Audit Form I
Station: Sule Tankarkar
Pv. No.: c *Date:* c
Head c *Sub Head:*
Amount N: 76,923,180
Payee: Sundry 80,523180
Nature of Payment Un presented
Payment vouchers
Date: DEC/2025

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS DECEMBER 2025

Payment totaling to seventy six million nine hundred and twenty three thousand one hundred & eighty naira (₦76,923,180) only. Were observed to have been made without raising the authorize payment vouchers to support the payment made, refers to the schedule attached. This action contradict financial memoranda chapter 14.3 has spelt out. In view of above therefore the officers are requested to give full explanation regarding the circumstances that lead to those transactions or else the total amount involved be refunded into the Local Government Treasury, and this office be inform with the recovery details for further verification.

The same is copied to the Auditor General Local Government council and the zonal director Gume! zonal Audit office for their information and necessary action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR
LOCAL GOVERNMENT

Please treated as endorsed and directed while filed as appropriate pls.
DCA
5/3/26

88,394000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ19

Local Querry No. LQ19

The, CHAIRMAN

SULE TANKARKAR *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/3/26
RECEIVED

DCA
Pls deal
on [illegible]
AAG 5/3/26

Audit Form 1

Station: Sule Tankarkar

Pv. No.: c – c *Date:*

Head c – c *Sub Head:*

Amount N: 87,105,000

Payee: Sundry 88,394000

Nature of Payment; Irregular Payment

Date: DEC /2025

AUDIT QUERRY

IRREGULAR PAYMENTS (DECEMBER-2025)

Subsequent to the examination paid payment vouchers for the period of December, 2025, it was observed that payment amounting to eighty seven million one hundred and five thousand naira (₦87,105,000) only. Refer to attached schedule.

The above therefore, does not comply with the provision of financial memoranda chapter 14.4 (3) as such the responsible officers should be called upon to explain or else the total sum be refunded to the Treasury and this office be inform accordingly for further verification.

The same is copied to the office of the Auditor General Local Government Council Jigawa state and zonal director Audit Gumel zone for their information and further necessary action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR
LOCAL GOVERNMENNT

Ok, filed as appropriately pls.
And acted on as endorsed.
DCA
5/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ18/2025

Local Querry No. LQ18

The, CHAIRMAN

SULE TANKARKAR *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/3/26
RECEIVED

DCA
Pls deal
(Sgd)
AG 5/3/26

Audit Form 1

Station: Sule Tankarkar

Pv. No.: c *Date:* c

Head c *Sub Head:*

Amount N: 49,900,000

Payee: Sundry

Nature of Payment; Payment

For servicesnot render

Date: DEC/2025

AUDIT QUERRY

PAYMENTS FOR SERVICESNOT RENDERED DECEMBER-2025

Examination of the paid payment vouchers revealed to us that the sum of fourty nine million nine hundred thousand naira (₦49,900,000) only. were paid without rendering the intended services. This action contradicts 17 of the operation guideline and chapter 14.9(2) of the financial memoranda refer to the schedule attached.

Let the concerned officer be ask to explain this serious anomalies or else recover the whole amount involved and this office be furnished with RVs raised.

This copied to the Auditor General Local Government council Jigawa state and zonal director Gumel zonal office for their information and further necessary action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR
LOCAL GOVERNMENT

Noted and treated as endorsed and filed appropriately please.
(Sgd)
DCA
5/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/STK/LQ16/2025

Local Querry No. LQ16

The, CHAIRMAN

SULE TANKARKAR *Local Government*

Audit Form 1

Station: Sule Tankarkar

Pv. No.: c – c *Date:* c – c

Head c – c *Sub Head:* c – c

Amount N: 72,094,192

Payee: Various

Nature of Payment: Un Accounted Payments

Date: 09/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
2W
AAG 18/2/26

AUDIT QUERRY

UN ACCOUNTED PAYMENT JULY TO NOVEMBER 2025

During recent Treasury inspection for the period of July – November 2025, it has come to our Notice that certain expenditures remain unaccounted. These unaccounted payment totalling to Seventy Two Million Ninety Four Thousand One Hundred and Ninety Two Naira (N72,094,192) only were recorded without stating the transactions and expenditure incurred this action contradicts chapter 39.3(a) of the Model financial Memoranda.

In view of the above therefore, the officers responsible be directed to account for and failure to that observant may lead to an appropriate action against.

The Same is copies to the Audit General Local Government Council Jigawa State and Zonal Director Gumel Zonal Audit for their information and further necessary action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G.A

221,812,747=14

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ15/2025

Local Querry No. LQ15

The, The Chairman,

Sule Tankarkar *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG 18/2/26

Audit Form 1

Station: Sule Tankarkar

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount N: 221,632,745 × 221,812,747.14

Payee: Sundry Persons

Nature of Payment; Irregular Payments

Date: 9th January, 2026

AUDIT QUERRY

IRREGULAR PAYMENTS JULY - NOVEMBER 2025

Payments to the sum of **Two Hundred and Twenty One Million Six Hundred and Thirty Two Thousand Seven Hundred and Forty Five Naira (₦221,632,745)** only were observed been made without proper documentations (refer to attached details).

This action contradict chapter 14:4(3) of the financial memorandum. In view of the above therefore, the attention of the schedule officer be drawn to produce and attach the necessary documents or else refund the amount involved and forward the details to this office for further verification.

This is copied to the Auditor General Local Government Council Jigawa State and Zonal Director Gumel Zonal Audit Office for their information.

Adahama Adahama
Area Auditor
Sule Tankarkar L.G

188,834,030.99

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ14/2025

Audit Form 1

Station: Sule Tankarkar

Local Query No. LQ14

Pv. No.: CC Date: CC

The, The Chairman,

Head CC Sub Head: CC

Sule Tankarkar Local Government

Amount N: 198,864,030 ✗

Payee: Sundry Persons 188,834,030.99

Nature of Payment; Service Yet to be rendered

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls details
AG 18/2/26

Date: 9th January, 2026

AUDIT QUERRY

SERVICE YET TO BE RENDERED JULY-NOVEMBER 2025

Examination of the paid payment vouchers for above period revealed to us that the sum of **One Hundred and Ninety Eight Million Eight Hundred and Sixty Four Thousand and Thirty Naira (₦198,864,030)** only has been paid without rendering the intended services. This action contradicts chapter 14:9 (2) of financial memorandum. Let the concerned officers be ask to explain this serious anomalies or else recover the whole amount involved and this office be furnish with detail of the recovery.

This is copied to the Auditor general local Government council, Jigawa State and Zonal Director Gumel zonal Audit office for their Information.

9/1/25

Adahama Adahama
Area Auditor
Sule Tankarkar L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/STK/LQ13/2025

Local Query No. LQ13

The, CHAIRMAN

SULE TANKARKAR *Local Government*

Audit Form I

Station: Sule Tankarkar

Pv. No.: c – c *Date:* c – c

Head c – c *Sub Head* c – c

Amount N: 24,417,950 ✓

Payee: Sundry Persons

Nature of Payment: Purchase not Taken to Store

Date: 09/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG 18/2/26

AUDIT QUERRY

PURCHASES NOT TAKEN TO STORE CHARGES JULY TO NOVEMBER 2025

The sum of Twenty Four Million Four Hundred and Seventeen Thousand Nine Hundred and Fifty (N24,417,950.00) only has been expanded for the supply of items to the Local Government Council (Refer to attached detail).

Audit verification revealed that the items were not taken to store charges. Moreover, the officers responsible for store charges explain that they were only been directed to rise invoices and SRV to support the purchases.

In view of the above therefore the officers concern should be directed to desist from such an act and ensure that all items purchased should recorded and supported with stores relevant documents.

Same is copies to the Audit General Local Government Council Jigawa State and Zonal Director Gumel Zonal Audit for their information and further necessary action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQI2/2025
Local Querry No. LQI2
The, The Chairman,
Sule Tankarkar Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG 18/2/26

Audit Form 1
Station: Sule Tankarkar
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 19,980,000
Payee: Sundry Persons
Nature of Payment; Fictitious
9th January, 2026
Date:

AUDIT QUERRY

FICTITIOUS PAYMENT JULY – NOVEMBER 2025

During Audit treasury inspection for the period of July – November 2025, payment totaling to Nineteen Million Nine Hundred and Eighty Thousand Naira (19,980,000) only observed as fictitious these expenditure could not be traced for, and the officers responsible were not in the position to explain further. This is contrary to chapter 14:9(2) of the model finances memoranda.

In view of the above therefore, the officers responsible for such an act should be directed to refund the amount involved and this officer be funish with details of the refund for further clarification.

Adahama Adahama
Area Auditor
Sule Tankarkar L.G

3,424,442=13

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ11/2025

Local Querry No. LQ11

The, The Chairman,

Sule Tankarkar *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
hAG 18/2/26

Audit Form 1

Station: Sule Tankarkar

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount N: 29,754,194.72

Payee: Sundry 3,424,442=13

Nature of Payment: Un-Deducted Tax on Contract

Date: July-Nov. 2025

AUDIT QUERRY

UN-DEDUCTED TAX ON CONTRACTS JULY TO NOVEMBER, 2025

The sum of Twenty Nine Million Seven Hundred and Fifty Four Thousand One Hundred and Ninety Four Naira Seventy Two Kobo (**₦29,754,194.72**) only has been expanded to execute some projects (refer to attach details) on the process of examining the payments it was come to our notice that Tax due for the contracts were not deducted. As such this office is calling the attention of the Local Government Council to immediately call the contractors to pay back the Tax due against each project, as this action violet chapter 17:23 of the model financial memorandum.

The same is copied to the Auditor General Local Government Council Jigawa State and the Zonal Director Gumel Zonal Audit Office for their information and further action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G

47,290,625=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/STK/LQ10/2025

Local Querry No. LQ10

The, CHAIRMAN

SULE TANKARKAR *Local Government*

Audit Form 1

Station: Sule Tankarkar

Pv. No.: c – c *Date:* c – c

Head c – c *Sub Head:* c – c

Amount N: 1,085,000 × 47,290,625=

Payee: Sundries

Nature of Payment: Un Approved Expenditures

Date: 09/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG 18/2/26

AUDIT QUERRY

PAYMENTS WITHOUT CHAIRMAN'S APPROVAL JULY – NOVEMBER

During an Audit treasury inspection for the period of July – Nov. 2025, payments to the sum of One million, eighty five thousand naira (₦1,085,000) only, has been made without chairman's approval (refer to attached details). This action is contrary to the financial memoranda of Chapter 1. 9(5) (a).

In view of the above therefore, the officer concerned be directed to refund the amount involved and details of the refund be forwarded to this office for further examination.

This is copy to the office of the Auditor General Local Government council Jigawa State and zonal Director Gumel Zonal Audit office, for there information and further necessary action.

ADAHAMAADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G.A

60,962,382=78

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/STK/LQ9/2025

Local Querry No. LQ9

The, CHAIRMAN

SULE TANKARKAR *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
NAG 18/2/26

Audit Form 1
Station: Sule Tankarkar
Pv. No.: c – c *Date:* c – c
Head c – c *Sub Head:* c – c
Amount N: 43,318,222.01
Payee: Sundry Persons 60,962,382=78
Nature of Payment; Un Remitted Contract Tax Deduction
Date: 09/01/2026

AUDIT QUERRY

UNREMITTED CONTRACT TAX DEDUCTION, JULY – NOVEMBER 2025

During the recent Audit Treasury Inspection for the Period of July-November, 2025. It was observed that Contract Tax Deduction from contractors amounting to Fourty Three Million Three Hundred and Eighteen Thousand Two Hundred and Twenty Two Naira One Kobo (N43,318,222.01) only. Has not been remitted to the Authority concerned (refer to details attached).

This action violet chapter 39.3(a) of the Model Financial Memoranda. In view of the above therefore, the officers concerned should be asked to remit the same amount to the organization concern and this office be furnish with relevant payment remitter for further examination.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/STK/LQ8/2025

Local Querry No. LQ8

The, CHAIRMAN

SULE TANKARKAR Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG 18/2/26

Audit Form 1

Station: Sule Tankarkar

Pv. No.: c – c Date: c – c

Head c – c Sub Head: c – c

Amount N: 42,699,544.35

Payee: Sundry Persons

Nature of Payment: Un Presented Payment Vouchers

Date: 09/01/2026

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHER, JULY – NOVEMBER 2025

As a result of examining payment vouchers for the period of July to November 2025. It was observed that payment worth Fourty Two Million Six Hundred and Ninety Nine Thousand Five Hundred and Fourty Four Naira Thirty Five Kobo (N42,699,544.35) only were made without vouchers to support the payments which is contrary to the provision of financial memorandum 14:3. (Attached schedule for details).

In view of the above therefore, the officers concerned should be asked to explain or else recover the amount involved and this office be informed accordingly.

The same is copied to the Auditor General Local Government Council Jigawa State and Zonal Director Gumel Zonal Audit Office, for their information and further action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G.A

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ7/2025

Local Querry No. LQ7

The, The Chairman,
Sule Tankarkar Local Government

Audit Form 1
Station: Sule Tankarkar
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 742,000
Payee: Sundry Persons
Nature of Payment; Un-Remitted Local Revenue
Date: July-Nov. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
P's deal
HAG 18/2/26

AUDIT QUERRY

UNREMITTED LOCAL REVENUE GENERATED JULY –NOVEMBER, 2025

Revenue generated from various source of Sule Tankarkar Local Government Council, amounting to Seven Hundred and Forty Two Thousand Naira (**₦742,000**) only have not been remitted to the Local Government Revenue Account (refer to details attached) this action contradict chapter 39:3 (a) of the model financial memorandum. As such the officers responsible should be directed to remit the amount involved to the designated account and this office be furnish with the details of the remittance for further examination.

The same is copied to the Auditor General Local Government Council, Jigawa State and the Zonal Director Gumel Zonal Audit Office for their information and further action.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR L.G

22-

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/STK/LQ.6

The, Honorable Chairman

Sule Tankarkar Local Government

Station: Sule Tankarkar

Pv. No.: CC Date: 1/8/2025

Head: CC Sub Head: CC

Amount ₦: 10,578,717.25 ✓

Payee:

Nature of Payment: Sundry

CC

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

DCA
Pls deal
2 Hiwa
AG 10/10/25

AUDIT QUERRY

PAYMENT FOR SERVICE YET TO BE RENDER

In the process of our examination of the payment vouchers for the period under review, it was observed that total sum of ten million five hundred and seventy eight thousand seven hundred and seventeen naira twenty five kobo (10,578,717.25) only. Refers to the schedule attached.

Was revealed such service are yet to be rendered, because the payment vouchers was not supported with receipt, invoice and SRV Which contradict the financial memorandum chapter 14:3.

In view of the above therefore, the officers concerned should explain fully or the amount involved be refunded to the treasury and this officer be informed accordingly.

Same is copied to the Auditor General local government council Jigawa State Dutse and Zonal Director Audit Gumel zone for their information and necessary action.

Samaila Dauda
Zonal Director Gumel

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

20

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/STK/LQ.5

The, Honorable Chairman

Sule Tankarkar Local Government

Station: Sule Tankarkar
P. V. No.: CC Date: 1/8/2025
Head: CC Sub Head: CC
Amount: CC
Payee: 7,000,000
Nature of Payment: Sundry
CC

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

DCA
Pls deal
accordingly
AG 17/10/25

AUDIT QUERY

FICTICIOUS PAYMENT VOUCERS JAN – JUNE 2025

As a result of our examination, we discovered that some payment vouchers were paid to some payees for the supply of two number motorcycles worth seven million naira (7,000,000) only. Which prove that th items were not supplied due to lack of evidence of purchases and supplies, i.e No receipt, No invoice No. SRV and No list of beneficiaries of such empowerment. Refer to the attached schedule.

In view of the above therefore, the payees should be asked to explain or else the sum paid be recovered to LG. Treasury and this officer be furnish with the recovery particulars for action.

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

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

Samaila Dauda
Zonal Director Gumel

17

17,744,407=62 ✓

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Query No. ALG/AUD/STK/LQ.4

The, Honorable Chairman

Sule Tankarkar Local Government

Station: Sule Tankarkar

Pv. No.: CC Date: 1/8/2025

Head: CC Sub Head: CC

Amount N: 17,751,606.14 x

Payee:

Nature of Payment: Sundry 17,744,407.62

CC

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

DCA
Pls deal accordingly
AG 15/10/25

AUDIT QUERY

UN REMITED TAXES JANUARY – JUNE 2025

As a result of our examination of payment vouchers, it was observed that various contracts payment worth N17, 751,606.14 has paid, and all taxes deductions were not paid to respective organization concerned. As per attached schedule.

In view of the above therefore the officer concerned should be asked to explain or else made the payment to the appropriate organizations accordingly. And inform his office for further action.

Same is copied to the Auditor General Local Government Council Jigawa State and Zonal Director Audit, Gumel Zone, for there information and necessary action

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

....
Samaila Dauda
Zonal Director Gumel

12.

86,432,000=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/STK/LQ.3
The. Honorable Chairman
Sule Tankarkar Local Government

Station: Sule Tankarkar
Pv. No.: CC Date: 1/8/2025
Head: CC Sub Head: CC
Amount N: 87,567,000.00 86,432,000=
Payee: Sundry
Nature of Payment: CC

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

DCA
Pls deal
AG 10/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS JAN – JUNE 2025

Expenditures to the tune of Eighty seven million five hundred and sixty seven thousand naira (87,567,000.00) only.

Have been made without full supporting document attached. Refer to the schedule attached.

This negate the provision of financial memorandum chapter 14:4 (8) in view of the above therefore, all concerned should rectify the anomalies and this office be inform accordingly.

Same is copied to the Auditor General Local Government Council Jigawa State Dutse and zonal Director Audit Gumel Zone For their information and further necessary action.

Samaila Dauda
Zonal Director Gumel

Should also be treated accordingly as endorsed and filed as appropriately pls.
DCA
22/10/25

10.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/STK/LQ.2

Station: Sule Tankarkar

The, Honorable Chairman

PV No: CC Date: 1/8/2025

Sule Tankarkar Local Government

Head: CC Sub Head: CC

Amount N: 32,802,904.38

Payee:

Nature of Payment: Sundry

CC

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

DCA
Pls deal accordingly
AG 15/10/25

AUDIT QUERRY

UN ACCOUNTED EXPENDITURES FOR THE PERIOD OF JANUARY-JUNE 2025

Reconciliation between cash Book and Bank statement revealed that thirty two million eight hundred an two thousand nine hundred and four naira thirty eight kobo (₦32,802,904.38) only, as per schedule attached paid to various payees, were up to this time not accounted for.

This contradict the provision of financial memorandum (FM) chapter 14:3

In view of the above therefore, the payees should fully explain or else recover the amount paid to, and this officer he punish with copy of the recovered amount for further action.

Same is copied to the auditor General Local Council Jigawa state, Dutse and zonal Director Audit, Gumel Zone for there information and necessary action.

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

....

Samaila Dauda

Zonal Director Gumel.

8

12,494,869=78

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/STK/LQ.1

The, Honorable Chairman

Sule Tankarkar Local Government

Station: Sule Tankarkar

Pv. No.: CC Date: 1/8/2025

Head: CC Sub Head: CC

Amount N: 14,880,901.10 12,494,869=78

Payee: Sundry

Nature of Payment: CC

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

DCA
Pls deal
AG 15/9/25

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS JAN – JUNE 2025

As a result of examining of payment vouchers for the period above, it was observed that various payment worth fourteen million eight hundred & eight thousand nine hundred & one naira ten kobo (₦ 14, 880, 901, 10) were made without vouchers to support the payment, which is contrary to the provision of financial memorandum 14:3. Attached schedule refers for details.

In view of the above there fore, the officers concerned should be ask to explain or else the sum paid be recovered and this officer be informed accordingly.

Same is copes to the Auditor General local Government council Jigawa state Dutse and zonal director Audit Gumel zone for their information and necessary action.

Samaila Dauda
Zonal Director Gumel

Should be treated and filed as endorsed, pls.
DCA
20/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/LQ21/2025

Local Query No. LQ21

The CHAIRMAN
SULE TANKARKAR
Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/3/26
RECEIVED

Audit Form 1
Station: Sule Tankarkar
Pv. No.: c *Date:* c
Head c *Sub Head:* c
Amount N: 4,195,000
Payee: Sundry
Nature of Payment; Payment Without chairman approval
Date: DEC/2025

AUDIT QUERRY

PAYMENT WITHOUT CHAIRMAN APPROVAL DECEMBER 2025

It was observed with dismay that the sum of four million one hundred and ninety five thousands naira (4,195,000=) only, were expended without approved by the chairman.

This practice has contradicts the provision of financial memoranda which state that, only properly authorized payment vouchers could be admitted as a charge against public funds chapter 14:3 and 1:10 (3-5) refer.

In view of the above therefore, the officers concerned should produce the appropriate payment vouchers duty approved by the chairman covering the amount or otherwise appropriate action be taken against them refer to attached.

This copied to the auditor general local government jigawa state and zonal director gumel zone for their information.

ADAHAMA ADAHAMA
AREA AUDITOR
SULE TANKARKAR
LOCAL GOVERNMENT

Filed appropriately as usual and would be deal as directed.
DCA
5/3/26

INSPECTION REPORT AND RESPONSE TO QUERIES

4,

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

GUMEL ZONE, JIGAWA STATE

ALG/AUD/GML/Z0/A.1/V.1/2025 16/7/2025

Our Ref: Your Ref: Date:

The Hon. Chairman,

Sule Tankarkar Local Govt. Council.

DRSA
Pls deal as usual

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

AUDIT INSPECTION REPORT ON INTERNALLY GENERATED REVENUE FOR THE PERIOD

JANUARY – JUNE 2025

The revenue earning record maintained by the revenue section of the Local Government have been examined and observed that a total sum of Two million, nine hundred and forty-four thousand, one hundred and forty-nine eighty six kobo Naira (₦2,944,149.86) only ware lodged into the revenue account of the Local Government. out of the total amount of Nineteen million, five hundred and sixty-three thousand Naira only (₦19,563,000.00) budgeted (for the year 2025).

However, the revenue earning books of the department were not well maintained due to the fact that, our verification of the store, which reviled.

i. Receipt counterfoils were not printed in the Government Printing Press to ensure proper security of the revenue earning receipt.

ii. Duplicate copies of the departmental receipt were not presented to us for verification.

iii. Analysis book is not well maintained.

iv. All the total sum generated ware extracted from the cash book, which was lodged into the account of the revenue section.

CONCLUSION

You are required to respond to this audit report immediately.

RECOMMENDATIONS

In view of this observations, we recommend that the following strategies be applied by the Local Government Council on revenue section and all concerned HODs, to ensure probity, accountability, and proper documentation:

- Receipts are to be printed in the Government Printing Press for control and security of the revenue earning documents.
- All revenue books are to be maintained by the revenue officer.

Would be treated accordingly as endorsed and directed when appropriately filed.
DCA
22/10/25

1

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

Our Ref: ALG/AUD/GML/Z0/A.I/V.1/3/25 Your Ref: Date: 16/7/2025

The Hon. Chairman,
Sule Tankarkar Local Govt,
Jigawa State.

DCA
Pls deal as usual
(2U) kashim
A.G. 5/10/25

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

AUDIT INSPECTION REPORT IN RESPECT OF SULE TANKARKAR LOCAL GOVERNMENT FOR THE PERIOD OF JANUARY – JUNE 2025

The available financial records maintained by your Local Government for the period stated above have been examined, Points of observation are hereby forwarded to you for consideration and immediate response.

INTERNAL CONTROL

The internal control system of the Local Government of which we can place reliance on, is yet to be improved, as majority of the payments were made without the blessing of the Internal Audit Unit.

Effort should be intensified to adhere to the provisions of Financial Memoranda Chapter 40, in order to have an effective management of public fund.

CASH BOOK

All available receipts and payment vouchers were posted into the main cash book of the Local Government. Only that the cashbook was not ruled and balanced.

VOUCHING AND EXAMINATION

Examination of payment vouchers for the period under review revealed the following:

UNPRESENTED PAYMENT VOUCHERS

It was observed during our inspection for the period that payment vouchers amounting to Fourteen million, eight hundred and eighty thousand nine hundred and one naira ten kobo (₦14,880, 901.10) only were up to the time of writing this report not presented, as a result of which Query No. ALG/AUD/STK/LQ1/2025 was issued.

Ok, noted as endorsed and directed if filed appropriately Pls.
Bammd
DCA
22/10/25

2

UNACCOUNTED PAYMENTS

While posting of bank statements against the cash book, we observed a lot of withdrawals without stating or narrating the purpose of the expenditures and no any payment vouchers raised to justify the payment, amounting to Thirty-two million, eight hundred and two thousand, nine hundred and four Naira, thirty-eight kobo only, (₦32,802,904.38) only as a result of which Query No. ALG/AUD/STK/LQ2/2025 was issued.

IRREGULAR PAYMENT VOUCHERS

We observed some irregularities during the examination of payment vouchers, where most of them were not accompanied with proper supporting documents to validate the payments, amounting to Eighty-seven million, five hundred and sixty-seven thousand Naira only (₦87,567,000.00) only As a result, Query No. ALG/AUD/STK/LQ3/2025 was issued.

UNREMITTED TAXES

We observed that some contract payment vouchers paid and all taxes ware deducted, but such taxes were not remitted to the various organizations, amounting to Seventeen million, seven hundred and fifty-one thousand, six hundred and six Naira, fourteen Kobo (₦17,751,606.14) only. As a result, Query No. ALG/AUD/STK/LQ4/2025 was issued.

FICTITIOUS PAYMENT VOUCHERS

Expenditure worth Seven million Naira (₦7,000,000.00) only for the supply of motorcycles was made without the attachment of all necessary documents to support the payment. as such, Query Letter No. ALG/AUD/STKLQ5/2025 was issued.

PAYMENT FOR SERVICES YET TO BE RENDERED

Expenditure to the tune of Ten million, five hundred and seventy-eight thousand, seven hundred and seventeen Naira, twenty-five Kobo (₦10,578,717.25) only for the services that are yet to be rendered. As a result, Query No. ALG/AUD/STK/LQ6/2025 was issued awaiting for your responses.

CONCLUSION

In view of the above, therefore, you are required to respond to this audit report and queries immediately.

3-

RECOMMENDATIONS

i. Internal control system should be optimized in order to curtail some lapses observed in the payment procedures.

ii. All queries issued should immediately be responded to.

Same copied to the Auditor-General, Local Government Council, Dutse, Jigawa State for his information.

Ismaila Dauda ACMA
Zonal Director,
Gumel Zone.

SULE-TANKARKAR LOCAL GOVERNMENT
JIGAWA STATE

Incase of reply please quote
Ref. No... Date:____________

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/11/25
RECEIVED

The Auditor General,
Local government Audit,
Jigawa State.

DCA
Pls verify & deal
AG 12/11/25

RE-RESPONSE OF AUDIT QUARIES FOR THE PERIOD OF JANUARY, 2025 – JUNE, 2025

Reference to letter no. **ALG/AUD/GML/ZO/A.I/V.I/3/25** dated 16/7/2025. On the above subject matter for Audit inspector report for January to June, 2025.

1. **UN-PRESENTED PAYMENT VOUCHER**

With reference to letter No. ALG/AUD/STK/LQ/I dated 1/8/2025.

Amounting to the sum of 14,880,901.10 fourteen Million Eight Hundred and ninty Naira ten kobo only. And all payment voucher ware made and is ready further necessary action.

2. **UN-ACCOUNTED EXPENDITURE:-** with reference to the ALG/AUD/STK/LQ2 of 1/8/2025. Amounting to this Thirty **Two Million Eight Hundred and Two Thousand, Nine Hundred and Four Naira Thirty Kobo (N 32,802,904.38) only** the recover and cleared information were all supplied as per the document duly supported for your further action.
3. **IRREGULAR PAYMENTS VOUCHERS:-** with references to the letter No. ALG/AUD/STK/LQ3 the expenditure amount to **Eighty Seven Million Five Hundred and Sixty Seven Thousand Naira (N 87,567,000) Only** ware all supporting document has been attached and is ready to verify.

Ok, noted and filed as appropriately, please.
DCA
12/11/25

4. UN-REMITTEDTAXES:-with reference to the letter No. ALG/AUD/STK/LQ4 the un-remitted taxes amounting to the sum of Seventeen Million Seven Hundred and Fifty One Thousand Six Fourteen Kobo (N 17,751,606.14) Only, where paids to the varies sectors as per our remitters ready for the your examining as usual.

5 2. **FACTIOUS PAYMENT VOUCHERS:-** with regard to letter No. ALG/AUD/LQ5 on the above factious payment vouchers in respect of supply 2 no. Motorcycle worth **Seven Million Naira (7,000,000.00)** only the items where supplied and all evidence of supplied were attached for further action please.

6 3. **PAYMENTS FOR SERVICES NOT BE RENDER:-** with regard to the latter no. ALG/AUD/STK/LQ6 the payment for the services not rendered for the period under review amounting to the sum of **Ten Million Five Hundred and Seven Hundred Seventeen Naira (N10,578,717.25)** only.

All the payment vouchers were duly supported with relevant document to support the services and forwarded for your further necessary action.

Finally as requested by the Zonal Auditors Local Government Audit, Gumel Zone our documents is ready for the further inspection in respect of all the quarries rended to us.

Copy of this letter is been sent to the Directors Audit Gumel Zone and the Area Auditors Sule Tankarkar Local Government for their information and record purposes, please.

Esteem Regards,

(Hon. Tasi'u Adamu Sule)
Executive Chairman

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

Our Ref: LG/AUD/GMZ/STK/R.1/VOL.1/25 Your Ref: ____________ Date: 11th February, 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

The Chairman,
Sule Tankarkar Local Government Council,
Jigawa State.

DCA
P/s deal AG 17/2/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER, 2025

The accounting record maintained and presented to audit by the treasury department of the local government for the above period have been examined, and the following were the points observed forwarded to you for information, action and early reply:-

INTERNAL CONTROL SYSTEM

The system of internal control enforced by the management of the local government was weak as many payment vouchers does not pass through internal audit unit for pre-auditing before payment. This is contrary to the provision of financial memoranda fm chapter 40.

I. **CASH BOOK**

The cash book maintained by the local government cashier have been posted, casted and examined during our audit inspection but the cash book was not balanced and there is no reconciliation. Moreover, November 2025 transaction was not posted and we made the following observations:-

II. **BANK RECONCILIATION STATEMENT**

It was observed that no bank reconciliation (monthly) on both accounts was prepared during the period under review which is contrary to the provision of financial memorandum chapter 40.

III. UNPRESENTED PAYMENT VOUCHERS

During Audit inspection, we observed that payment amounting to Forty Two Million Six Hundred and Ninety Nine Thousand Five Hundred and Forty Four Naira Thirty Five Kobo (₦ 42,699,544.35) only were up to the time of writing this report not been presented for Auditing which resulted in issuing query letter reference No. LG/AUD/GMZ/MGR/LQ8/2025

IV. IRREGULAR PAYMENTS

Various payment vouchers amounting to Two Hundred and Twenty One Million Six Hundred and Thirty Two Thousand Seven Hundred and Forty Five Naira (₦ 221,632,745) only were paid without proper documentations, such as invoice, store receipt voucher (SRV),agreement etc. to support the payments. This is contrary to the provision of model financial memoranda chapter 14, as a result of that Audit query with reference No. LG/AUD/GMZ/MGR/LQ15/2025 was issued.

V. INTERNALLY GENERATED REVENUE JULY TO NOVEMBER, 2025

The local revenue records maintained by the revenue officer were presented and examined, revealed that the sum of Seven Hundred and Forty Two Thousand Naira (₦ 442,000) only, was not been remitted. As such Audit query with reference No. LG/AUD/GMZ/MGR/LQ14/2025was issued.

VI. DAILY ABSTRACT OF EXPENDITURE

Audit inspection for the period under review July to November, 2025observed that Daily Abstracts, DVA and other book of accounts were not posted accordingly. In this regards the attention of the schedule officers were drawn to update all relevant books with immediate effect.

STORES:

The stores were equally inspected in which payment vouchers for various purchase during the period were posted against the store ledger physical ledger balance were examined and no variance was observed.

CONCLUSION

In view of the above therefore, you are required to ensure timely respond to this Audit reports and queries immediately.

RECEOMMENDATION

The attention of the management is hereby drawn to:-

- Account for the un-accounted revenue.

- Improve the internal control system.

- Outstanding payment vouchers are to be presented and accompanied.

Same is copied to the Auditor General Local Government Councils Dutse Jigawa State for his information guidance and necessary action.

Muhammad Haruna
Ag. Zonal Director
Gumel Zone.

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

Our Ref: LG/AUD/GMZ/STK/R.I/VOL.1/2025 Your Ref: ______ Date: 11th/02/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

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

DCA
Pls deal
AG 17/2/26

SUBMISSION OF AUDIT QUERIES AND REPORT IN RESPECT OF SULE TANKARKAR LOCAL GOVERNMENT FOR THE PERIOD OF JULY-NOVEMBER 2025.

This to write and submit Audit Queries and Inspection Report as follows:-

S/N	QUERY NO		AMOUNT
1.	LG/AUD/GMZ/STK/LQ7/2025	=	₦ 742,000.00
2.	LG/AUD/GMZ/STK/LQ8/2025	=	₦ 42,699,544.35
3.	LG/AUD/GMZ/STK/LQ9/2025	=	₦ 43,318,222.01
4.	LG/AUD/GMZ/STK/LQ10/2025	=	₦ 1,085,000.00
5.	LG/AUD/GMZ/STK/LQ11/2025	=	₦ 29,754,194.72
6.	LG/AUD/GMZ/STK/LQ12/2025	=	₦ 19,980,000
7.	LG/AUD/GMZ/STK/LQ13/2025	=	₦ 24,417,950
8.	LG/AUD/GMZ/STK/LQ14/2025	=	₦ 198,864,030
9.	LG/AUD/GMZ/STK/LQ15/2025	=	₦ 221,632,745
10.	LG/AUD/GMZ/STK/LQ16/2025	=	₦ 72,094,192
11.	LG/AUD/GMZ/STK/LQ17/2025	=	₦ 139,974,947.40
	TOTAL	=	**₦ 794,562,825.48**

2. Audit Inspection Report - LG/AUD/GMZ/STK/VOL.1/2025

Above for your information and further necessary action.

Best Regards.

Muhammad Haruna
Ag. Zonal Director
Gumel Zone.

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B: ______________

Email: ______________

In case of reply please quate reference
STKLG/FIN/AQ/VOL.I/165

Shawwal, 26th 1447 AH
Date: April, 13th 2026 AD

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

DCA
Pls deal (ELKOAW) 16/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/4/26
RECEIVED

RESPONSE TO AUDIT QUERIES FOR THE PERIOD JULY – DECEMBER, 2025

Following the receipt of the Queries No. LG/AUD/GML/STK/RI/VOL.I/25 dated 11th February, 2025, in which observation were made.

However, the Local Government has carefully considered all the observations and recommendations made in the queries and responded positively as follows forwarded for your information and record purposes, please.

1. **Unremitted Local Government Revenue LG/AUD/STK/LQ.7/2025:** All the revenue collected within this period were remitted to Revenue Account and recorded in the Revenue Analysis Book and also Bank Tellers were made available for your assessment.
2. Un-Presented Payment Vouchers **LG/AUD/STK/LQ.8/2025:** The payment amounting to N42,699,544.35 as outstanding were traced out and adequately checked and ready for your further inspection and verification.
3. **Un-remitted Contract Deductions LG/AUD/STK/LQ.9/2025:** The Unremitted Contract Deductions amounting to N43,318,222.01) were settled and evidence of payment are available for further verification.
4. **Payment without Chairman's Approval: LG/AUD/STK/LQ.10/2025:** Payment Vouchers amounting to N1,085,000:00 only without Chairman's approval. The expenditure had been approved by chairman and relevant documents were attached ready for verification.
5. **Fictitious Payments: LG/AUD/STK/LQ.11/2025:** The payment amounting to N19,980,000:00 only was genuine. The said items has been supplied and the works was carried out successfully and satisfactory awaiting for your verification.
6. **Purchase not taken to Store: LG/AUD/STK/LQ.12/2025:** The supplied items amounting to N24,417,950:00 only were taken to Store and distributed to the relevant Communities and fully recorded in the relevant documents in the Store i.e SRV and SIV ready for your assessment.

Noted and would be treated as appropriate pls.
DCA 16/4

7. **Service not Rendered: LG/AUD/STK/LQ.13/2025:** All Payment Vouchers amounting to N198,864,030:00 only, level as service not rendered was genuine and real, the work had been carried out successfully and satisfactory ready for your inspection.

8. **Irregular Payments: LG/AUD/STK/LQ.14/2025:** The Payment Vouchers amounting to N221,632,745:00 as Irregular, All corrections were made and relevant documents were attached ready for further verification.

9. **An Accounted Payments: LG/AUD/STK/LQ.15/2025:** Payments amounting to N72,094,192:00 as Unaccounted are usually contract deductions left in Project Account waiting for Remita to process the payment, the relevant documents were made available for your assessment.

10. **Un Executed Projects: LG/AUD/STK/LQ.16/2025:** Payment Vouchers amounting to N139,974,974:40 as Un-Executed projects, All works had been executed successfully and satisfactorily ready for your inspection.

11. **Service Not Rendered: LG/AUD/STK/LQ.17/2025:** All payments Vouchers amounting to N49,900,000:00 as Service not rendered was genuine and real. The said items were supplied and the work had been carried out successfully awaiting for your verification.

12. **Irregular Payments: LG/AUD/STK/LQ.18/2025:** Payment Vouchers amounting to N87,105,000:00 only as Irregular: All corrections were made and relevant documents were also attached ready for further verification.

13. **Un-Presented Payments: LG/AUD/STK/LQ.19/2025:** Payment Vouchers amounting to N76,923,180:00 as Unpresented were traced out and adequately checked for further Inspection and Verification.

14. **Payment Without Chairman's Approval: LG/AUD/STK/LQ.20/2025:** Payment Vouchers amounting to N4,195,000:00 without Chairman's Approval. The said expenditures had been approved by the Chairman and all supporting documents were attached for your assessment.

Acknowledge receipt, please.

Best regards,

Tasi'u Adamu
Hon: Chairman