TAURA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
TAURA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
RECEIVED

The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls deal
30/3/26

Sir,

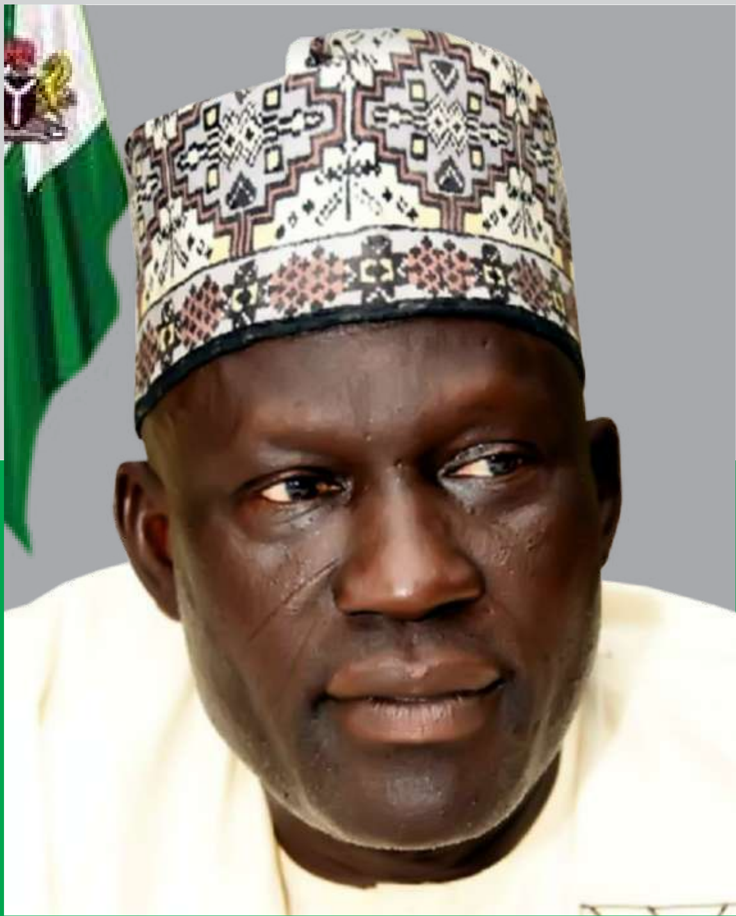
FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF TAURA LOCAL GOVERNMENT COUNCIL.

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

For your further necessary action and guidance please.

Best regards.

Mohammed Aliyu Dangyatin
Treasurer
For:-Hon. Chairman



HON. SHUAIBU IBN HAMBALI
EXECUTIVE CHAIRMAN
TAURA LOCAL GOVT.

TAURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

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Ref No..............................

Date: 17/03/2026

RESPONSIBILITY FINANCIAL STATEMENT

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

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

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

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

17/03/26
....
MOHAMMED ALIYU DANGYATIN
TREASURER

17/03/26
....
SHUAIBU IBN HAMBALI
EXERCUTIVE CHAIRMAN

TAURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

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

TAURA 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.

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

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,909,022,352.74	Government Share of FAAC (Statutory Revenue)	1	3,669,765,309.62	3,950,562,107.00	0.00	3,950,562,107.00	280,796,797.38
2,072,801,657.98	Government Share of VAT	2	2,656,557,498.34	2,787,516,481.00	0.00	2,787,516,481.00	130,958,982.66
0.00	Tax Revenue	3	0.00	0.00	0.00	0.00	0.00
27,323,330.00	Non Tax Revenue	4	75,267,158.43	35,180,000.00	0.00	35,180,000.00	(40,087,158.43)
98,075,506.60	Transfer from Other Government Entities	5	314,940,985.12	2,000,000.00	0.00	2,000,000.00	(312,940,985.12)
4,107,222,847.32	**Total Revenue (a)**		**6,716,530,951.51**	6,775,258,588.00	0.00	6,775,258,588.00	58,727,636.49
							0.00
	EXPENDITURE						0.00
1,458,400,346.00	Salaries & Wages	6	2,352,823,200.65	2,685,099,139.00	0.00	2,685,099,139.00	332,275,938.35
130,509,321.80	Social Benefit	7	270,204,805.80	186,000,000.00	0.00	186,000,000.00	(84,204,805.80)
1,093,364,072.25	Overhead Cost	8	1,982,261,325.76	2,365,940,745.76	383,679,420.00	1,982,261,325.76	383,679,420.00
0.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
870,433,242.46	Grants & Contributions	9	1,237,528,060.77	645,000,000.00	65,000,000.00	580,000,000.00	(592,528,060.77)
240,745,915.90	Transfer to other Govt Agencies	10	196,782,687.43	129,580,000.00		129,580,000.00	(67,202,687.43)
149,041,958.05	Depreciation		188,331,839.85	0.00			(188,331,839.85)
3,942,494,856.46	**Total Expenditure (b)**		**6,227,931,920.26**	6,011,619,884.76	448,679,420.00	5,562,940,464.76	(216,312,035.50)
							0.00
164,727,990.86	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		488,599,031.25	0.00	0.00	0.00	(488,599,031.25)
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
							0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)**		**488,599,031.25**	0.00	0.00	0.00	(488,599,031.25)
							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)**		**488,599,031.25**	0.00	0.00	0.00	(488,599,031.25)

The accompanying notes form part of these statements

17/03/26
MOHAMMED ALIYU DANGYATIN
Treasurer
Taura Local Government, Jigawa State

TAURA 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**	267,930,991.20	0.00	32,524,065.12	0.00
Receivables	**15**	8,533,827.00	0.00	8,533,827.00	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	**276,464,818.20**	0.00	**41,057,892.12**
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**	5,646,118,445.17	0.00	5,392,926,340.00	0.00
Intangible Assets					
Total Non Current Assets B		0.00	**5,646,118,445.17**	0.00	**5,392,926,340.00**
		0.00	0.00	0.00	0.00
Total Assets C = A + B		**0.00**	**5,922,583,263.37**	**0.00**	**5,433,984,232.12**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	28,821,935.00	0.00	28,821,935.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**28,821,935.00**	0.00	**28,821,935.00**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	1,357,293.00	0.00	1,357,293.00	0.00
Total Non Current Liabilities E		0.00	**1,357,293.00**	0.00	**1,357,293.00**
Total Liabilities F = D + E		0.00	**30,179,228.00**	0.00	**30,179,228.00**
Net Assets: G = C - F		**0.00**	**5,892,404,035.37**	**0.00**	**5,403,805,004.12**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	**19**	5,209,885,553.26	**0.00**	5,209,885,553.26	0.00
Accumulated Surplus/(Deficits)	**20**	682,518,482.11	0.00	193,919,450.86	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**5,892,404,035.37**	**0.00**	**5,403,805,004.12**

The accompanying notes form part of these statements

17/03/26

MOHAMMED ALIYU DANGYATIN
Treasurer
Taura Local Government, Jigawa State

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

TAURA 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	3,669,765,309.62	0.00	1,909,022,352.74	0.00
Government Share of VAT	2	2,656,557,498.34	0.00	2,072,801,657.98	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	75,267,158.43	0.00	27,323,330.00	0.00
Transfer from Other Government Entities	5	314,940,985.12	0.00	98,075,506.60	0.00
Total Inflow from operating Activities (A)			**6,716,530,951.51**		**4,107,222,847.32**
Outflows					
Salaries & Wages	6	2,352,823,200.65	0.00	1,458,400,346.00	0.00
Social Benefits	7	270,204,805.80	0.00	130,509,321.80	0.00
Overhead Cost	8	1,982,261,325.76	0.00	1,093,364,072.25	0.00
Grants & Contributions	9	1,237,528,060.77	0.00	870,433,242.46	0.00
Other Over Head Cost		0.00	0.00	240,745,915.90	0.00
Transfer to other government Entities	10	196,782,687.43	0.00	0.00	0.00
Finance Cost		0.00	0.00	**3,793,452,898.41**	**3,793,452,898.41**
Total Outflow from Operating Activities (B)			**6,039,600,080.41**	**0.00**	**313,769,948.91**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**676,930,871.10**	0.00	0.00
CASH FLOW FROM INVESTING ACTIVITIES		0.00	0.00	0.00	
Proceeds from sale of PPE		0.00	0.00	(332,082,744.79)	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(441,523,945.02)	0.00	**(332,082,744.79)**	**(332,082,744.79)**
Net Cash Flow from Investing Activities			**(441,523,945.02)**		
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	**0.00**	**0.00**
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	0.00
Net Cash Flow From All Activities		0.00	235,406,926.08	0.00	50,836,861.00
Cash & Its Equivalent as at 1st January, 2024		0.00	32,524,065.12	**0.00**	**32,524,065.12**
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**267,930,991.20**	**0.00**	0.00
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		488,599,031.25	0.00	164,727,990.86	0.00
Add Back Non-Cash Movement Items:					
Depreciation		188,331,839.85	0.00	149,041,958.05	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
			676,930,871.10		313,769,948.91
Net Movement in Current Asset/Liabilities		0.00	0.00	0.00	0.00
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities			**0.00**	**0.00**	0.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(441,523,945.02)	0.00	(332,082,744.79)	
Total Items Classified as Investing Activities			**(441,523,945.02)**		**(332,082,744.79)**
Net Cash Flow From All (Operating) Activities		**0.00**	235,406,926.08	**0.00**	(18,312,795.88)
Cash & it's Equivalent as at 1 January,2024		0.00	32,524,065.12	0.00	50,836,861.00
Cash & it's Equivalent as at 31 December,2025		**0.00**	**267,930,991.20**	**0.00**	**32,524,065.12**

The accompanying notes form part of these statements

17/03/26

MOHAMMED ALIYU DANGYATIN
Treasurer
Taura Local Government, Jigawa State

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	.	₦	₦	₦
Balance at 1st Jan.2025	5,209,885,553.26		193,919,450.86	5,403,805,004.12
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period			0.00	0.00
Balance at 31December 2025	5,209,885,553.26	0.00	488,599,031.35	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	**0.00**	**0.00**	**0.00**	**0.00**
Closing Balance as at 31st 12 2025	**5,209,885,553.26**		**682,518,482.11**	**5,892,404,035.35**

The accompanying notes form part of these statements

17/03/26

MOHAMMED ALIYU DANGYATIN
Treasurer
Taura Local Government, Jigawa State

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,656,557,498.34	2,787,516,481.00	2,656,557,498.34	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT		NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE
2a	JANUARY	206,018,999.27	0.00	206,018,999.27	154,231,375.33	0.00	154,231,375.33
	FEBRUARY	245,331,009.15	0.00	245,331,009.15	132,123,589.82	0.00	132,123,589.82
	MARCH	209,594,881.43	0.00	209,594,881.43	142,122,048.82	0.00	142,122,048.82
	APRIL	205,402,391.35	0.00	205,402,391.35	173,244,586.60	0.00	173,244,586.60
	MAY	202,677,961.90	0.00	202,677,961.90	159,160,579.72	0.00	159,160,579.72
	JUNE	233,605,606.17	0.00	233,605,606.17	158,384,871.83	0.00	158,384,871.83
	JULY	221,976,201.45	0.00	221,976,201.45	173,370,574.17	0.00	173,370,574.17
	AUGUST	220,659,341.44	0.00	220,659,341.44	197,090,818.04	0.00	197,090,818.04
	SEPTEMBER	235,267,215.12	0.00	235,267,215.12	178,435,554.78	0.00	178,435,554.78
	OCTOBER	283,235,243.89	0.00	283,235,243.89	184,039,994.19	0.00	184,039,994.19
	NOVEMBER	227,890,585.74	0.00	227,890,585.74	217,802,821.86	0.00	217,802,821.86
	DECEMBER	164,898,061.43	0.00	164,898,061.43	202,794,842.82	0.00	202,794,842.82
	TOTAL	**2,656,557,498.34**	0.00	**2,656,557,498.34**	2,072,801,657.98	0.00	2,072,801,657.98

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	0.00	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	20,030,482.50	3,440,000.00	(16,590,482.50)	2,280,000.00
	FEES	13,707,575.93	5,860,000.00	(7,847,575.93)	6,350,000.00
	FINES	5,000,000.00	0.00	(5,000,000.00)	0.00
	SALES	0.00	0.00	0.00	100,000.00
	EARNINGS	27,529,100.00	19,400,000.00	(8,129,100.00)	16,500,000.00
	SALES/RENT	9,000,000.00	1,000,000.00	(8,000,000.00)	2,000,000.00
	RENT ON GOVERNMENT BUILDING - GENERAL	0.00	2,000,000.00	2,000,000.00	5,200,000.00
	REPAYMENT	0.00	3,300,000.00	3,300,000.00	350,000.00
	INTEREST EARNERD	0.00	180,000.00	180,000.00	0.00
	TOTAL	**75,267,158.43**	**35,180,000.00**	(40,087,158.43)	**32,780,000.00**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	1,000,000.00	100,000.00	(900,000.00)	0.00
	communication	1,150,000.00	500,000.00	(650,000.00)	0.00
	Hawkers permits	4,000,000.00	100,000.00	(3,900,000.00)	0.00
	produce buying licenses/Corn Grinding	3,000,000.00	680,000.00	(2,320,000.00)	0.00
	Tractor Hiring services	4,075,000.00	500,000.00	(3,575,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	800,000.00	50,000.00	(750,000.00)	0.00
	Boat & Canoe license	610,000.00		(610,000.00)	0.00
	Public Conveniences Licenses fees	300,000.00		(300,000.00)	0.00
	barbing solon/bank c0mmission	1,095,482.50	100,000.00	(995,482.50)	0.00
	Cinematography		1,000,000.00	1,000,000.00	0.00
	Building Material / Block Making Licenses	1,000,000.00	100,000.00	(900,000.00)	0.00
	Sand dredging license	3,000,000.00	310,000.00	(2,690,000.00)	0.00
	Rice mills /cassava grinding license			0.00	0.00
	TOTAL	**20,030,482.50**	**3,440,000.00**	**(16,590,482.50)**	**0.00**
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	8,895,412.92	3,000,000.00	(5,895,412.92)	0.00
	Birth / Death Registration	1,900,000.00	500,000.00	(1,400,000.00)	0.00
	Business / Petty Trade Operating Fees	2,000,000.00	500,000.00	(1,500,000.00)	0.00
	Slaughter Stock fees	2,000,000.00	100,000.00	(1,900,000.00)	0.00
	Motor Mechanic / car wash registration	700,000.00	300,000.00	(400,000.00)	0.00
	Timber & forest tree (felling of trees)	300,000.00	60,000.00	(240,000.00)	0.00
	Contract registration fee	4,640,163.01	500,000.00	(4,140,163.01)	0.00
	survey /planning/ building fees	360,000.00	400,000.00	40,000.00	0.00
	Land use / Sand Dredging Fees			0.00	0.00
	Achaba Reg. fees	2,000,000.00	300,000.00	(1,700,000.00)	0.00
	Workshop fees (Blacksmith)	200,000.00	200,000.00	0.00	0.00
	TOTAL	**13,707,575.93**	**5,860,000.00**	(7,847,575.93)	0.00

NOTE	SALES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Produce farm Product	3,000,000.00	500,000.00	(2,500,000.00)	0.00
	Sales of Stores /Scraps/ Unserviceable Items	2,000,000.00	500,000.00	(1,500,000.00)	0.00
	TOTAL	**5,000,000.00**	**1,000,000.00**	(4,000,000.00)	0.00
				0.00	
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	12,432,100.00	7,000,000.00	(5,432,100.00)	0.00
	Earning from Motor Park	7,077,000.00	4,000,000.00	(3,077,000.00)	0.00
	Earning from Comm., Active, shop & shopping centre	2,630,000.00	2,000,000.00	(630,000.00)	0.00
	Abattoir / Slaughter House	3,390,000.00	4,000,000.00	610,000.00	0.00
	Earning from Cattle Market	2,000,000.00	2,400,000.00	400,000.00	0.00
	TOTAL	**27,529,100.00**	**19,400,000.00**	(8,129,100.00)	0.00
	RENT ON GOVERNMENT BUILDING -GENERAL				
	Rent on government Building	5,000,000.00	1,000,000.00	(4,000,000.00)	0.00
	Rent on Government properties	4,000,000.00	1,000,000.00	(3,000,000.00)	0.00
	TOTAL	**9,000,000.00**	**2,000,000.00**	(7,000,000.00)	0.00
	REPAYMEN T - GENERAL			0.00	
	Motor vehicle advance	**0.00**		0.00	0.00
	refund of overpayment	**0.00**	3,000,000.00	3,000,000.00	0.00
	unclaimed deposit	**0.00**	300,000.00	300,000.00	0.00
	TOTAL		**3,300,000.00**	3,300,000.00	0.00
	INTEREST EARNED			0.00	0.00
	Motor vehicle advance	**0.00**	50,000.00	50,000.00	0.00
	bicycle advances (interest)	**0.00**	30,000.00	30,000.00	0.00
	refurbishing	**0.00**	100,000.00	100,000.00	0.00
	TOTAL		**180,000.00**	180,000.00	0.00
	GRAND TOTAL	**75,267,158.43**	**35,180,000.00**	(40,087,158.43)	0.00
5	**TRANSFER FROM OTHER GOVT. ENTITIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Augmentation	192,500,000.00	0.00	(192,500,000.00)	96,100,000.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC SALARY CONTRIBUTION	120,465,478.52	0.00	0.00	0.00
	Total Transfer From Other Government Entities	**314,940,985.12**	**2,000,000.00**	(312,940,985.12)	**98,075,506.60**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	JANUARY	12,000,000.00	0.00	164,625.55	0.00
	FEBRUARY	0.00	0.00	164,625.55	0.00
	MARCH	35,000,000.00	11,993,858.85	164,625.55	0.00
	APRIL	10,500,000.00	12,045,325.08	164,625.55	0.00
	MAY	25,000,000.00	12,008,458.72	164,625.55	0.00
	JUNE	5,000,000.00	12,067,516.26	164,625.55	0.00
	JULY	0.00	12,071,822.57	164,625.55	0.00
	AUGUST	0.00	12,051,462.93	164,625.55	0.00
	SEPTEMBER	50,000,000.00	12,083,037.06	164,625.55	0.00
	OCTOBER	0.00	12,077,734.73	164,625.55	0.00
	NOVEMBER	50,000,000.00	12,015,434.43	164,625.55	0.00
	DECEMBER	5,000,000.00	12,050,827.89	164,625.55	0.00
	TOTAL	**192,500,000.00**	**120,465,478.52**	**1,975,506.60**	**0.00**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	4,227,294.00	60,191,607.00	55,964,313.00	8,692,646.40
	Legislative Council	19,721,836.56	39,361,980.00	19,640,143.44	28,609,578.80
	Administrative and General services	52,075,836.96	52,075,837.00	0.04	44,043,418.80
	SUB-TOTAL	**76,024,967.52**	**151,629,424.00**	75,604,456.48	**81,345,644.00**
	ECONOMIC SECTOR			0.00	
	Agriculture Section	17,554,320.00	17,554,320.00	0.00	12,905,693.44
	Forestry Section	16,884,880.00	16,884,886.00	6.00	10,381,171.83
	Livestock Section (Veterinary)	18,815,949.84	27,201,959.00	8,386,009.16	18,750,070.65
	Treasury Account Section	94,469,127.27	151,810,026.00	57,340,898.73	26,064,611.20
	Internal Audit	1,976,793.12	2,550,182.00	573,388.88	1,753,095.55
	Planning, Research & Statistics Department	23,977,800.00	23,977,808.00	8.00	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	18,382,942.25
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	11,126,274.00	11,126,274.00	0.00	8,452,492.10
	Road & Communication Section	15,142,090.92	15,142,091.00	0.08	15,600,172.63
	Mechanical Section	9,205,644.00	9,205,649.00	5.00	6,433,202.26
	Electrical Section	9,299,460.00	9,299,463.00	3.00	8,615,551.78
	Land & Survey Section	4,523,100.00	2,155,749.00	(2,367,351.00)	4,287,778.80
	Building Section	11,302,536.00	11,302,544.00	8.00	4,172,806.07
	SUB-TOTAL	**234,277,975.15**	**298,210,951.00**	63,932,975.85	**135,799,588.56**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	190,337,479.92	190,337,480.00	0.08	218,076,282.26
	Education (Teaching Staff)	1,228,895,354.64	1,416,550,891.00	187,655,536.36	654,566,812.48
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	134,024,183.00	129,832,041.00	(4,192,142.00)	85,574,247.50
	Curative	376,713,616.54	373,978,660.00	(2,734,956.54)	230,946,158.17
	Rural Water Supply	17,544,476.00	17,554,476.00	10,000.00	7,026,356.90
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	20,565,711.96	20,565,712.00	0.04	19,817,614.40
	Information, Youth, Sport & Culture	9,497,759.96	9,497,584.00	(175.96)	7,771,779.50
	Social Welfare Section	51,221,208.00	63,221,212.00	12,000,004.00	13,348,920.63
	Trade Section and Cooperatives	13,720,467.96	13,720,708.00	240.04	4,126,941.60
	SUB-TOTAL	**2,042,520,257.98**	2,235,258,764.00	192,738,506.02	0.00
	GRAND TOTAL	**2,352,823,200.65**	**2,685,099,139.00**	332,275,938.35	0.00
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	45,116,740.54	70,000,000.00	24,883,259.46	48,724,947.44
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	107,972,752.22	100,000,000.00	(7,972,752.22)	66,017,548.26
	CONTRIBUTION TO PENSION FOR PHC STAFF	28,226,424.16	16,000,000.00	(12,226,424.16)	15,766,826.10
	17% OUTSTANDING CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
		0.00	0.00	0.00	0.00
	TOTAL	**270,204,805.80**	**186,000,000.00**	(84,204,805.80)	130,509,321.80

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

NOTE	OVER HEAD	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	75,355,000.00	75,000,000.00	(355,000.00)	61,239,369.86
	Legislative Council	45,330,000.00	30,000,000.00	(15,330,000.00)	31,545,516.17
	Administrative and General services	511,625,671.54	137,000,000.00	(374,625,671.54)	151,655,973.89
	SUB-TOTAL	**632,310,671.54**	**242,000,000.00**	(390,310,671.54)	0.00
	ECONOMIC SECTOR			0.00	
	Agriculture Section	53,356,900.00	9,000,000.00	(44,356,900.00)	28,176,363.44
	Forestry Section	3,270,000.00	10,300,000.00	7,030,000.00	11,288,700.00
	Livestock Section (Veterinary)	10,560,000.00	14,000,000.00	3,440,000.00	18,337,000.00
	Treasury Account Section	28,857,605.00	492,000,000.00	463,142,395.00	9,369,386.00
	Internal Audit	200,000.00	5,300,000.00	5,100,000.00	1,600,000.00
	Planning, Research & Statistics Department	74,504,752.64	37,000,000.00	(37,504,752.64)	32,298,454.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	38,237,037.00	11,120,000.00	(27,117,037.00)	
	Road & Communication Section	19,775,890.00	25,400,000.00	5,624,110.00	19,189,504.00
	Mechanical Section	15,966,890.00	55,000,000.00	39,033,110.00	25,722,510.00
	Electrical Section	104,379,941.62	115,300,000.00	10,920,058.38	21,036,335.52
	Land & Survey Section	50,000.00	13,837,880.00	13,787,880.00	21,036,335.52
	Building Section	3,645,000.00	35,300,000.00	31,655,000.00	24,635,996.04
	SUB-TOTAL	**352,804,016.26**	**823,557,880.00**	470,753,863.74	212,690,584.52
	SOCIAL SECTOR			0.00	
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	0.00	20,000,000.00	20,000,000.00	23,490,868.60
	Education (Teaching Staff)	6,680,000.00	0.00	(6,680,000.00)	0.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	69,654,500.00	65,500,000.00	(4,154,500.00)	36,524,284.44
	Curative	116,439,500.00	65,000,000.00	(51,439,500.00)	101,184,287.82
	Rural Water Supply	117,865,000.00	44,000,000.00	(73,865,000.00)	87,434,818.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	122,087,799.00	20,500,000.00	(101,587,799.00)	64,969,979.91
	Information, Youth, Sport & Culture	10,289,000.00	6,380,000.00	(3,909,000.00)	10,710,000.00
	Social Welfare Section	78,460,000.00	28,726,000.00	(49,734,000.00)	13,924,000.00
	Trade Section and Cooperatives	4,055,000.00	10,200,000.00	6,145,000.00	42,770,000.00
	SUB-TOTAL	**525,530,799.00**	**260,306,000.00**	(265,224,799.00)	381,008,238.77
	GRAND TOTAL	**1,510,645,486.80**	**1,325,863,880.00**	(184,781,606.80)	838,139,683.21
	OTHER OVER HEAD FROM CAPITAL RECEIPTS	**471,615,838.96**	514,107,878.96	42,492,040.00	255,224,389.04
	TOTAL	**1,982,261,325.76**	1,839,971,758.96	(142,289,566.80)	1,093,364,072.25
	OTHER OVER HEAD FROM CAPITAL RECEIPTS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.2	**ADMINISTRATIVE SECTOR**				
	Renovation of L.G Guest House Dutse	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Settlement of Liabilities	23,628,000.00	20,000,000.00	(3,628,000.00)	0.00
	Payment of land compensation	4,580,000.00	40,000,000.00	35,420,000.00	0.00
	Renovation of L.G Duplex HouseTaura	13,330,000.00	20,000,000.00	6,670,000.00	0.00
	Renovation of District Head House at Taura Majia & Kwallam	30,000,000.00	9,000,000.00	(21,000,000.00)	0.00
	Renovation of LG Sec Taura	4,000,000.00	35,000,000.00	31,000,000.00	0.00
	SUB TOTAL	**85,538,000.00**	**144,000,000.00**	58,462,000.00	0.00
				0.00	
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Repayment of Tractor Loan	38,774,175.00	30,000,000.00	(8,774,175.00)	0.00
	Purchase of Grain/ Transport	8,495,500.00	8,000,000.00	(495,500.00)	0.00
	Road Side Tree Planting	14,600,000.00	9,000,000.00	(5,600,000.00)	0.00
	Demarcation of Grading Reserve	12,986,585.00	5,000,000.00	(7,986,585.00)	0.00
	Purchase of Hand Pump Materials	43,113,700.00	50,000,000.00	6,886,300.00	0.00
	SUB TOTAL	**117,969,960.00**	**102,000,000.00**	(15,969,960.00)	0.00

	SOCIAL SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Construction of 5 daily Prayer Mosque at Kwalam	20,513,625.64	20,000,000.00	(513,625.64)	0.00
	Conversion of Motorized Solar water scheme at across ten wards	9,702,500.00	50,000,000.00	40,297,500.00	0.00
	Contribution for Renovation of Primary School	500,000.00	5,000,000.00	4,500,000.00	0.00
	Contribution for Purchase of Teaching materials	12,810,000.00	7,000,000.00	(5,810,000.00)	0.00
	Educational Support to Indigene Student	23,555,000.00	22,000,000.00	(1,555,000.00)	0.00
	Student Care Programme	4,517,700.00	67,000,000.00	62,482,300.00	0.00
	Renovation of Health Post at chakwaikwaiwa and malamawar taura	9,600,000.00	20,000,000.00	10,400,000.00	0.00
	Sensization Programme on climate change	7,938,000.00	10,000,000.00	2,062,000.00	0.00
	Community Development On Polling Unit	15,796,053.32	25,000,000.00	9,203,946.68	0.00
	Youth Empowerment	28,800,000.00	10,000,000.00	(18,800,000.00)	0.00
	Women Empowerment	18,650,000.00	10,000,000.00	(8,650,000.00)	0.00
	Foreign trip	5,600,000.00	5,000,000.00	(600,000.00)	0.00
	Support For Community Development Programme	22,470,000.00	26,901,605.00	4,431,605.00	0.00
	Purchase of Relief Material	11,400,000.00	60,000,000.00	48,600,000.00	0.00
	Life jacket	20,000,000.00	15,000,000.00	(5,000,000.00)	0.00
	Purchase of Submersible Pump	56,255,000.00	30,000,000.00	(26,255,000.00)	0.00
	SUB TOTAL	**268,107,878.96**	268,107,878.96	0.00	0.00
	GRAND TOTAL	**471,615,838.96**	**514,107,878.96**	42,492,040.00	0.00

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	53,658,332.29	35,000,000.00	(18,658,332.29)	37,704,420.23
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	57,220,940.10	35,000,000.00	(22,220,940.10)	37,704,420.23
	2% Sule Lamido University Kafin Hausa	99,503,339.74	40,000,000.00	(59,503,339.74)	75,507,840.78
	Contribution to State & LG Joint Projects &Programmes	565,568,921.49	200,000,000.00	(365,568,921.49)	348,000,000.00
	MINISTRY FOR LOCAL GOVERNMENT (STABLIZATION)	290,618,025.74	150,000,000.00	(140,618,025.74)	187,524,939.20
	5% EMIRATE	170,958,501.41	120,000,000.00	(50,958,501.41)	183,991,622.02
	TOTAL	**1,237,528,060.77**	**580,000,000.00**	(657,528,060.77)	870,433,242.46
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	10,525,800.00	**0.00**	(10,525,800.00)	118,497,000.00
	Ministry for Water Resources (Water Facilities)	5,889,729.90	**0.00**	(5,889,729.90)	107,154,247.26
	Directorate of Special Services (Vigilante, Hisbah & Disable)	20,654,666.66	10,000,000.00	(10,654,666.66)	14,494,668.64
	Directorate of Salary and Pension Administration	31,258,020.48	100,000,000.00	68,741,979.52	600,000.00
	Masaki Nutrition	20,000,000.00	**0.00**	(20,000,000.00)	0.00
	Ministry for Information Allura Da Zare	600,000.00	1,080,000.00	480,000.00	0.00
	SEMA RAMADAN FEEDING	93,979,470.39	**0.00**	(93,979,470.39)	0.00
	JICHMA	13,875,000.00	18,500,000.00	4,625,000.00	0.00
	TOTAL	**196,782,687.43**	**129,580,000.00**	(67,202,687.43)	240,745,915.90
NOTE	**PURCHASE & CONSTRUCTION OF PPE**				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	ADMINISTRATIVE SECTOR				
	Procurement Of Official vehicle for Chairman	146,000,000.00	150,000,000.00	4,000,000.00	0.00
	Purchase of furnitures to LG sec & Staff Qtrs	8,968,000.00	10,000,000.00	1,032,000.00	0.00
	Well fencing of Copers Lodge at Taura	21,058,642.96	15,000,000.00	(6,058,642.96)	0.00
	Construction of Midwife Quarters	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	Construction of District Head House Kwalammajia	20,000,000.00	100,000,000.00	80,000,000.00	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Public Convenience at Gujungu market	5,000,000.00	147,000,000.00	**142,000,000.00**	0.00
	Construction Feeder Road at Kwanarzarga to zarga 2.2km	70,000,000.00	182,527,294.00	**112,527,294.00**	0.00
	Provision of Sola Street Light at kwanar Rail way taura	20,875,267.72	5,000,000.00	**(15,875,267.72)**	0.00
	Provision of Sola Street Light at Chakwaikwaiwa	12,374,700.00	25,000,000.00	**12,625,300.00**	0.00
	Provision of Sola Street Light at zarga	12,000,000.00	37,500,000.00	**25,500,000.00**	0.00
	Provision of Solar Street Light at LGA Sectarian Taura	4,845,750.00	50,000,000.00	**45,154,250.00**	0.00
	Provision of Solar Street Light System to New PHC office at Taura	3,000,000.00	5,000,000.00	**2,000,000.00**	0.00
	Construction of Drainage at Taura	10,795,963.36	104,650,000.00	**93,854,036.64**	0.00
	TOTAL	**138,891,681.08**	**556,677,294.00**	**417,785,612.92**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of islamiyya at Burima	20,383,176.84	20,000,000.00	**(383,176.84)**	0.00
	construction of 2 Classroom of faru/Limawa	12,186,194.14	20,000,000.00	**7,813,805.86**	0.00
	Construction of 1 Block Classroom at	3,000,000.00	5,000,000.00	**2,000,000.00**	0.00
	Drilling of Hand Pump at	14,054,250.00	47,000,000.00	**32,945,750.00**	0.00
	Construction of water solar point at	6,982,000.00	40,000,000.00	**33,018,000.00**	0.00
	SUB TOTAL	**56,605,620.98**	**132,000,000.00**	**75,394,379.02**	0.00
	GRAND TOTAL	**441,523,945.02**	**1,063,677,294.00**	**622,153,348.98**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	30,179,228.00
	CURRENT YEAR ADVANCE	30,179,228.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	8,533,827.00
	PREVIOUS YEAR NCL	8,533,827.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	263,899,118.12	6,788,335.13
	OVERHEAD ACCOUNT	1,176,051.44	239,443.92
	SALARY ACCOUNT	2,726,088.67	25,265,254.22
	PROJECT ACCOUNT	37,924.31	0.00
	LOAN ACCOUNT	0.00	0.00
	revenue acc0unt	91,808.66	231,031.85
	TOTAL	**267,930,991.20**	32,524,065.12
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	8,533,827.00	8,533,827.00
	OTHER ADVANCE	0.00	0.00
	TOTAL	**8,533,827.00**	8,533,827.00

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	BALANCE B/FORWARD (1/1/2025)	0.00	5,128,083,775.51	12,227,111.11	8,482,850.00	263,120,111.43	130,054,450.00	5,541,968,298.05
	ADDITION DURING THE YEAR	0.00	212,423,977.30	8,968,000.00	0.00	74,131,967.72	146,000,000.00	**441,523,945.02**
	TOTAL ASSET		**5,340,507,752.81**	**21,195,111.11**	**8,482,850.00**	**337,252,079.15**	**276,054,450.00**	**5,983,492,243.07**
	DEPRECIATION B/F	0.00	102,561,675.51	1,222,711.11	1,696,570.00	17,550,111.43	26,010,890.00	149,041,958.05
	DEPRECIATION CHARGE FOR THE YEAR		106,810,155.06	2,119,511.11	1,696,570.00	22,494,713.68	55,210,890.00	188,331,839.85
	ACCUMULATED DEPRECIATION 31/12/25		**209,371,830.57**	**3,342,222.22**	**3,393,140.00**	**40,044,825.11**	**81,221,780.00**	**337,373,797.90**
	NET BOOK VALUE AS AT 31/12/2025	**0.00**	**5,131,135,922.24**	**17,852,888.89**	**5,089,710.00**	**297,207,254.04**	**194,832,670.00**	**5,646,118,445.17**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	PAYE	311,753.00	311,753.00
	5%GOVT TAX	3,978,857.00	3,978,857.00
	RETENSION	282,308.00	282,308.00
	WHT	21,797,770.00	21,797,770.00
	VAT	2,451,247.00	2,451,247.00
	PARTY CONTRIBUTION	0.00	0.00
	NHF	0.00	0.00
	TOTAL	28,821,935.00	28,821,935.00
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	928,846.00	928,846.00
	5%WHT	428,447.00	428,447.00
	OTHERS	0.00	0.00
	TOTAL	**1,357,293.00**	1,357,293.00

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,209,885,553.26	0.00		5,209,885,553.26
	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	5,209,885,553.26	0.00	0.00	**5,209,885,553.26**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	193,919,450.86	29,191,460.00
	SURPLUS/DEFICIT FOR THE YEAR	0.00	164,727,990.86
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**193,919,450.86**	193,919,450.86

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 Taura 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.

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

1. GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE).

A total sum of Three Billion Six Hundred and Sixty Nine Million, Seven Hundred and Sixty Five Thousand Three Hundred and Nine Naira Sixty Two Kobo (₦3,669,765,309.62) only which represent 92.89% of the budgeted amount of Three Billion Nine Hundred and Fifty Million Five Hundred and Sixty Two Thousand One Hundred and Seven Naira Only (₦3,950,562,107.00) was received by Taura Local Government as a government share of FAAC statutory Revenue from the federation accounts.

2. GOVERNMENT SHARE OF VAT.

The sum of Two Billion Six Hundred and Fifty Six Million Five Hundred and Fifty Seven Thousand Four Hundred and Ninety Eight Naira Thirty Four Kobo (₦2,656,557,498.34)only which represent 95.30% of budgeted amount of Two Billion Seven Hundred and Eighty Seven Million Five Hundred and Sixteen Thousand Four Hundred and Eighty One Naira Only (₦2,787,516,481.00).

3. NON TAX REVENUE.

Taura Local Government was in receipt of the total sum of Seventy Five Million Two Hundred and Sixty Seven Thousand One Hundred and Fifty Eight Naira Forty Three Kobo(N 75,267,158.43) only as revenue from various commercial undertaking sources. This represents 213.95% of Budgeted amount of Thirty Five Million One Hundred and Eighty Thousand Naira Only(N35,180,000.00).

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES.

The Local Government has received the sum of Three Hundred and Fourteen Million Nine Hundred and Forty Thousand Nine Hundred and Eighty Five Naira Twelve Kobo (₦314,940,985.12)only from the state independent revenue and stabilization account during the year 31st December, 2025.Received from other Government entities as of Two Million Naira (₦2,000,000.00) only was budgeted.

5. BANK RECONCILIATION STATEMENT.

These statements in respect of all the operating account have accordingly been reconciled.

6. BUDGET PERFORMANCE.

The overall budget performances of the Local Government as at 31st December, 2025 have been summarized in the Table below:-

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL ₦**	**ESTIMAATED ₦**	**VARIANCE ₦**	**PERCENTAGE %**
STATUTORY REVENUE	3,669,765,309.62	3,950,562,107.00	280,796,797.38	92.89%
GOVERNMENT SHARE VAT	2,656,557,498.34	2,787,516,481.00	130,958,982.66	95.30%
TAX REVENUE				
NON TAX REVENUE	75,267,158.43	35,180,000.00	(40,087,158.43)	213.95%
TRANSFER FROM OTHER GOVT. ENTITIES	314,940,985.12	2,000,000.00	(312,940,985.12)	15,747.05%
TOTAL REVENUE	**6,716,530,951.51**	**6,775,258,588.00**	**58,727,636.49**	**99.13%**
EXPENDITURE				
RECURRENT EXPENDITURE	6,227,931,920.26	6,011,619,884.76	(216,312,035.50)	103.60%
CAPITAL EXPENDITURE	441,523,945.02	1,284,677,294.00	843,153,348.98	34.37%
TOTAL EXPENDITURE	**6,669,455,865.28**	**7,296,297,178.76**	**626,841,313.48**	**91.41%**

1. TOTAL REVENUE.

The table above shows that a total sum of Six Billion, Seven Hundred and Sixteen Million Five Hundred and Thirty Thousand Nine Hundred and Fifty One Naira Fifty One Kobo (N6,716,530,951.51) only received by the Local Government for The year 2025 as total resources. This represents99.13% of Budgeted amount of Six Billion Seven Hundred and Seventy Five Million Two Hundred and Fifty Eight Thousand Five Hundred and Eighty Eight Naira Only(₦6,775,258,588.00).

2. TOTAL RECURRENT EXPENDITURE.

The total sum of Six Billion Two Hundred and Twenty Seven Million Nine Hundred and Thirty One Thousand Nine Hundred and Twenty Naira Twenty Six kobo (₦6,227,931,920.26) was expended on various commitments covering Recurrent and Capital expenditure. This represents103.60% of the total budgeted amount of Six Billion Eleven Million Six Hundred and Nineteen Thousand Eight Hundred and Eighty Four Naira Seventy Six Kobo only (₦6,011,619,884.76) For the Year 2025.

3. CAPITAL EXPENDITURE

Capital expenditure amounting to Four Hundred and Forty One Million, Five Hundred and Twenty Three Thousand, Nine Hundred and Forty Five Naira, Two Kobo (₦441,523,945.02) only was incurred by the local government which represents only 34.37% of approved budget amounted to One Billion Hundred and Eighty Four Million Six Hundred and Seventy Seven Thousand Two Hundred and Ninety Four Naira Only (₦1,284,677,294.00

RECOMMENDATIONS

a. It is recommended that more revenue sources should be explored With a View to improve the magnitude of Local Government working Capital.

b. It is further recommended that greater emphasis should be put in place to ensure more spending to budget to capital as against that of this year under consideration in which by for the recurrent expenditure exceed that Capital.

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

1. The Local Government kept books of account with exception of INVESTMENT AND FIXED ASSET REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Taura 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 of Four Hundred and Twelve Million Sixty Thousand One Hundred and One Naira Ten Kobo(N412, 060,101.10) only was issued to Taura Local Government Council and the sum of Three Hundred and Ninety Three Million Two Hundred and Seventy Eight Thousand Four Hundred and Twenty One Naira Eleven Kobo(N393,278,421.11**)** only was Responded and Verified, Eighteen Million Seven Hundred and Eighty One Thousand Six Hundred and Seventy Nine Naira Ninety Nine Kobo (N18,781,679.99) only where remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/RNG/ZO/TAR/2025/LQ.1	Un Presented Payment Voucher	4,460,000.00	4,460,000.00	0.00
2	ALG/RNG/ZO/TAR/2025/LQ.2	Irregular Payments Voucher	31,845,000.00	31,845,000.00	0.00
3	ALG/RNG/ZO/TAR/2025/LQ.3	Un Accounted Security Vote	18,000,000.00	18,000,000.00	0.00
4	ALG/RNG/ZO/TAR/2025/LQ.4	Un Presented Payment Voucher	86,944,049.00	68,162,369.01.00	18,781,679.99
5	ALG/RNG/ZO/TAR/2025/LQ.5	Irregular Payments Voucher	132,284,000.00	132,284,000.00	0.00
6	ALG/RNG/ZO/TAR/2025/LQ.6	Service Yet to be Rendered	23,010,000.00	23,010,000.00	0.00
7	ALG/RNG/ZO/TAR/2025/LQ.7	Un Supplied to Store Items	38,174,100.00	38,174100.00	0.00
8	ALG/RNG/ZO/TAR/2025/LQ.8	Payment without Vouchers	36,810,000.00	36,810,000.00	0.00
9	ALG/RNG/ZO/TAR/2025/LQ.9	Un Documented Payment Vouchers	4,000,000.00	4,000,000.00	0.00
10	ALG/RNG/ZO/TAR/2025/LQ.10	Payment without Approval	2,600,000.00	2,600,000.00	0.00
11	ALG/RNG/ZO/TAR/2025/LQ.11	Payment without Supporting Documents	4,800,000.00	4,800,000.00	0.00
12	ALG/RNG/ZO/TAR/2025/LQ.12	Un Documented Vouchers	29,132,352.12	29,132,352.12	0.00
	TOTAL		412,060,101.10	393,278,421.11	18,781,679.99
	PERCENTAGE		100%	95.44%	4.56%

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Taura Local Government staff and local Education Authorities. To this effect, a number of Forty Three [43]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 Eighty Million Nine Hundred and Twenty Five Thousand Four Hundred and Fifty One Naira (N 80,925,451.00) only.\

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Thirteen [13] numbers of staff retired and deceased owed Taura Local Government Council, the sum of One Million Eight Hundred and One Thousand One Hundred and Sixty Naira (N 1,801,160.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/11/2025

The, Hon. Chairman

Taura *Local Government*

Station: Taura
Pv. No.: 88,89 *Date:* December, 2025
Head *Sub Head:* 22020501
Amount N: N4,800,000
Payee: DAGS & Others For DTA
Nature of Payment: Payment Without Supporting Document
Date: December, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 18/3/26

AUDIT QUERRY

PAYMENT WITHOUT SUPPORTING DOCUMENTS

Payment worth Four million, Eight hundred thousand Naira only **(₦4,800,000)** were made to DAGS & Others for DTA, without necessary attached documents.

This is contrary to the Financial Memoranda Chapter 14.3. Therefore, the officer(s) concerned should be asked to explain or else the same paid be recovered from the payee and/or be surcharge against their action.

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

Hassan Aminu Umar
Area Auditor
Taura L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/10/2025

The, Hon. Chairman

Taura Local Government

Station: Taura

Pv. No.: 129 Date: December, 2025

Head ______ Sub Head: 70841

Amount N: N2,600,000

Payee: USIM Interiors

Nature of Payment: Payment Without Chairman Approval

Date: December, 2025

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: ______ Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

PAYMENT WITHOUT CHAIRMAN APPROVAL

DRAFT QUERY Payment worth Two million, Six Hundred Thousand Naira only **(₦2,600,000)** were made to **USIM Interiors** for the Renovation of wall fencing local government Secretariat Taura, without Chairman's Authorize Approval.

Therefore, the officers concerned should be required to explain or else the same paid be recovered from the payee and this office be informed with necessary recovery receipt or an appropriate action be surcharge against them.

This action contradicts Chapter 14.6 and 1.10(3-5) of the Financial Memoranda.

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

Hassan Aminu Umar
Area Auditor
Taura L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/9/2025

The, Hon. Chairman

Taura *Local Government*

Station: Taura
Pv. No.: 22 *Date:* December, 2025
Head *Sub Head:* 04
Amount N: N4,000,000
Payee: Hon.Speaker
Nature of Payment; Un-Documented Payment Voucher
Date: December, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UNDOCUMENTED PAYMENT VOUCHER

During Audit Examination, we observed that the sums of Four million Naira (**₦4,000,000**) were released to the Hon. Speaker for Logistics and Entertainment, without receipts and other supporting documents.

This is contrary to the Financial Memoranda Chapter 14.3. Therefore, the officer(s) concerned should be asked to produce a properly documented payment voucher or else an appropriate action be surcharge against them.

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

Hassan Aminu Umar
Area Auditor
Taura L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/8/2025

The, Hon. Chairman

Taura *Local Government*

Station: Taura
Pv. No.: C - C *Date:* December, 2025
Head C - C *Sub Head:* C - C
Amount N: N36,810,000
Payee: Sundry Persons
Nature of Payment: Payment Without Vouchers
Date: December, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

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Pls deal
ACG 10/3/26

AUDIT QUERRY

PAYMENT WITHOUT VOUCHERS

Payment worth of **Thirty Six Million Eight Hundred and Ten Thousand Naira (₦36,810,000)** only, were made without payment vouchers during the period of December, 2025. This action contradicts **Chapter 14.3** of the Financial Memoranda. Find attached for details.

Therefore the **officers concerned** should be required to explain or else the same paid be recovered from the payees concerned and this office be informed with the necessary recovery receipt, or an appropriate action be enforced on the erring officer(s).

This letter is copied to the Auditor General Local Government Councils and Zonal Director Audit, Ringim Zone for their information and further necessary action.

Warm regards.

Hassan Aminu Umar
Area Auditor
Taura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/07/2025

The, Hon. Chairman

Taura *Local Government*

Station: Taura
Pv. No.: C - C *Date:* Jul-Nov, 2025
Head C - C *Sub Head:* C - C
Amount N: ₦38,174,100.00
Payee: Sundry Persons
Nature of Payment; Un-Supplied Store Items
Date: July- November, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

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AG 10/3/26

AUDIT QUERRY

UN-SUPPLIED STORE ITEMS

Sequel to the examination of paid payment vouchers for the period above, it was revealed that the sum of **Thirty Eight Million, One Hundred and Seventy Four Thousand, One Hundred Naira (₦38,174,100.00)** only was paid for the supply of some store items.

The items were **not supplied** and taken in charge to store. This serious anomaly contradicts **Chapter 14.9(a)** of the Model Financial Memoranda refer.

In view of the above therefore, the concerned persons should be asked to explain or else the total amount paid be refunded and this office be inform for further verification.

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

Warm Regards

Hassan Aminu Umar
Area Auditor
Taura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/06/2025

The, Hon. Chairman

Taura Local Government

Station: Taura

Pv. No.: C - C Date: Jul-Nov, 2025

Head C - C Sub Head: C - C

Amount N: ₦23,010,000.00

Payee: Sundry Persons

Nature of Payment: Payment for Services Not Rendered

Date: July- November, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal accordingly
AG 10/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

Sequel to the examination of paid payment vouchers for the period stated above, we observed that the sum of **Twenty Three Million, Ten Thousand Naira (₦23,010,000.00)** only, were paid to various payees for different services which were not rendered as our investigation revealed.

Find attached schedule for details. This action is a clear violation of the provisions made in the model Financial Memoranda chapter 14.9(2).

In view of the above therefore, the concerned officer(s) should be asked to explain otherwise the total amount paid be refunded and this Office be inform for further Audit verification.

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

Warm Regards.

Hassan Aminu Umar
Area Auditor
Taura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/05/2025

The, Hon. Chairman

Taura *Local Government*

Station: Taura
Pv. No.: C - C *Date:* Jul-Nov, 2025
Head C - C *Sub Head:* C - C
Amount N: ₦132,284,000
Payee: Sundry Persons
Nature of Payment; Irregular
Payment Vouchers
Date: July- November, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

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Pls treat
AG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS

Sequel to the examination of paid payment vouchers for the above period, it was observed that the sum of **One Hundred and Thirty Two Million, Two Hundred and Eighty Four Thousand Naira (₦132,284,000)** only, were paid to various payees without attaching the necessary supporting documents to authenticate the payments.

The above therefore, is contrary to the provision of financial Memoranda **14.4(3), 14.11(8) and 39.3(b)**. Thus the officer(s) concerned should be asked to explain or to refund the total sum paid and this office be inform for further verification.

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

Warm Regards

Hassan Aminu Umar
Area Auditor
Taura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/RNG/ZO/TAR/L.Q/04/2025

The, Hon. Chairman

Taura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

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n AG
10/3/26

Audit Form 1
Station: Taura
Pv. No.: C - C Date: Jul-Nov, 2025
Head C - C Sub Head: C - C
Amount N: N86,944,049
Payee: Sundry Persons
Nature of Payment; Un-Presented Payment Vouchers
Date: July- November, 2025

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers for the period stated above, it was observed that the payment vouchers worth Eighty Six Million, Nine Hundred and Forty Four Thousand, Forty Nine Naira (**₦86,944,049**) only were not presented to us during the Audit exercise. Refer to the attached schedule for the details.

This contradicts the provision of Financial Memoranda chapter 14.3 and F.R.6 refers.

In view of the above therefore, the concerned officer(s) should be ask to explain on this serious anomalies and produce the prepared payment vouchers, Otherwise the total amount committed be refunded and this office be inform for further verification.

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

Warm Regards.

Hassan Aminu Umar
Area Auditor
Taura Local Government

13

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/TAR/2025/LQ.3

The, HON. CHAIRMAN

TAURA *Local Government*

Station: TAURA

Pv. No.: CC *Date:* JAN-JUN, 2025

Head CC *Sub Head:* CC

Amount N: 18,000,000

Payee: Sundry

Nature of Payment; Un-Accounted Security Vote & Running Cost

Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

UN- ACCOUNTED SECURITY VOTE AND RUNNING COST

Sequel to the examination of payment vouchers, it was observed that the sum of Eighteen million naira (**₦18,000,000**) only were expended as chairman Security vote and running cost without retiring the amount given to the payee. Refers to the schedule attached for details.

This is contrary to the provision of financial memoranda chapter 14.3

In view of the above, the concerned officer(s) should be ask to produce authorized payment vouchers for examination or else refund the amount involved into the local government account and furnish us with recovery details.

This is copied to the Auditor General Local Government councils and zonal Director Audit Ringim Zone for their information and necessary action.

Warm Regards

15/9/2025

HASSAN AMINU UMAR KAZAURE
AREA AUDITOR
TAURA LOCAL GOVERNMENT

OK and filed as appropriately Please.
DCA 22/10/25

10

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNG/ZO/TAR/2025/LQ.2

The, HON. CHAIRMAN

TAURA *Local Government*

Station: TAURA

Pv. No.: CC *Date:* JAN-JUN, 2025

Head CC *Sub Head:* CC

Amount N: 31845,000 ~~4,460,000~~

Payee: Sundry

Nature of Payment; Un-presented Payments Vouchers

Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Payment vouchers to the true of thirty one million eight hundred and fourth five thousand Naira **(₦31,845,000)** only was observed paid without necessary supporting documents attached. Refers to the attached schedule for details.

This act contradicts the provision of financial memoranda chapter 14.4 and 14.5 you are requested to produce and attached their required documents or refund the total amount paid back to treasury and reply this query with a copy of recovery details for our re-examination.

This is copied to the Auditor General Local Government councils and zonal Director Audit Ringim Zone for their information and necessary action.

Warm regards

15/9/2025

HASSAN AMINU UMAR KAZAURE
AREA AUDITOR
TAURA LOCAL GOVERNMENT

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

8.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNG/ZO/TAR/2025/LQ.1

The, HON. CHAIRMAN

TAURA *Local Government*

Station: TAURA
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 4,460,000
Payee: Sundry
Nature of Payment; Un-presented Payments Vouchers
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
HAG 14/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period stated above it was observed that payment vouchers worth four million four hundred and sixty thousand naira **(₦4,460,000)** only schedule attached refers, were up to the time of writing this query not presented to us for action.

This act is contrary to the provision of financial memoranda chapter 14.3. In view the above therefore, you are required to produce the vouchers or else refund back the total amount to treasury and inform this office for further verification.

This is copied to the Auditor General Local Government councils and zonal Director Audit Ringim Zone for their information and necessary action.

Warm regards

15/9/2025

HASSAN AMINU UMAR KAZAURE
AREA AUDITOR
TAURA LOCAL GOVERNMENT

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/TAR/L.Q/12/2025

The, Hon. Chairman

Taura *Local Government*

Station: Taura
Pv. No.: CC *Date:* December, 2025
Head CC *Sub Head:* CC
Amount N: N29,132,352.12
Payee: Sundry Persons
Nature of Payment: Un-Documented Payment Vouchers
Date: December, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UN-DOCUMENTED PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers for the above period, it was observed that the sum of Twenty Nine Million, One Hundred and Thirty Two Thousand, Three Hundred and Fifty Two Naira, Twelve Kobo only (₦29,132,352.12) were paid to various payees without attaching the necessary supporting documents to authenticate the payments.

The above therefore is contrary to the provision of Financial Memoranda 14.4(3) and 39.3(6). Thus, the officer(s) concerned should be asked to explain or to refund the total sum paid and this office be informed for further verification.

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

Hassan Aminu Umar
Area Auditor
Taura L.G

INSPECTION REPORT AND RESPONSE TO QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
RINGIM ZONE, JIGAWA STATE

Our Ref: ALG/RNG/ZO/RP/25/V.I/1 Your Ref: ______ Date: 4TH August, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 16/9/25
RECEIVED

The Honorable Chairman,
Taura Local Government Council,
Jigawa State.

DCA
Pls deal
AG 14/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY-JUNE, 2025

The book of account maintained by the local Government Council have been presented to us for audit for the period above , we examined all the book of accounts and the following are observed and forwarded for your information and further necessary action:-

1. INTERNAL CONTROL SYSTEM:

The System of internal control enforce by Government council is satisfactory as most of the payment vouchers were pre-audited before payment.

2. MAIN CASH BOOK:

The main Cash-Book maintained by the treasury department have been examined and discovered that all income and expenditures of the local Government Council

Ok and filed as appropriate pls.
DCA
22/10/25

2.

have been posted during the period under review even though the Cash-Book was not ruled and balanced. Also Bank reconciliations for the period were not prepared.

3. GENERAL LEDGERS:

The daily abstracts of revenue and expenditure were presented during the exercise and examined. Some payment vouchers were not posted in to the daily abstract of expenditures and the departmental vote Book (D.V.A) Refers to attached schedules.

4. UN-ACCOUNTED SECURITY VOTE & RUNNIG COST:

We observed that Chairman Security vote and Vice-Chairman's running cost to the tune of Eighteen Million Naira **(N18,000,000)** only were not accounted. Hence Local Query No.ALG/RNG/ZO/TAR/2025/LQ3 was Issued.

5. UN-PRESENTED PAYMENT VOUCHERS:

Payment vouchers worth Four Million Four Hundred and Sixty Thousand Naira **(N4,460,000)** only were not presented to us during the exercise. Hence Local Query No.ALG/RNG/ZO/TAR/2025/LQ1 was issued.

6. IRREGULAR PAYMENT VOUCHERS:

Payment vouchers worth Thirty One Million Eight and Four Five Thousand Naira **(N31,845,000)** only were not documented with supporting documents. Hence Local Query No.ALG/RNG/ZO/TAR/2025/LQ2

RECOMMENDATION:

I recommended that, the Local Government should desist from making any payment without preparing vouchers and the vouchers should be supported with relevant documents.

3

We wait your response within the minimal period of time. we recommend that, your response to these queries and other outstanding audit issues.

Warm regards

Zaharadden Abubakar CNA

Zonal Director Audit

Ringim Zone.

CC:-

This has been endorsed to the Auditor General Local Government Councils for his information and further action.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
RINGIM ZONE, JIGAWA STATE

Our Ref: LG/AUD/RNG/ZO/TAR/INSP/R.1/1/2 Your Ref: Date: 4th March, 2026
15TH Ramadan 1447 AH

The Honorable Chairman,

Taura Local Government Council,

Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AS 10/3/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY – DECEMBER, 2025

The books of account presented by the Treasury Department of Ringim Local Government have been examined, and the following points were observed and forwarded to you for information, necessary action, and early reply:

1.0 INTERNAL CONTROL SYSTEM

The system of internal control adopted by the management of the Local Government was observed to be weak, as most of the payment vouchers were not passed through the Internal Audit Unit for pre-payment audit as prescribed in the Financial Memoranda chapter 40.

Recommendation: All affected payment vouchers should be passed to the Internal Audit Unit for pre-payment audit. Henceforth, all payment vouchers should be pre-audited before effecting payment.

1

2.0 CASHBOOK

Examination of the Cashbook maintained by the Local Government Cashier for the period underlined revealed that most of the transactions were posted and the Cashbook was not casted, balanced, and reconciled by the Cashier.

Recommendation: The cashier should casted and balance the Cashbook on a monthly basis as prescribed in the Financial Memoranda 19.

In addition to that, the following observations were made therefrom:

A. Un-presented Payment Vouchers

Contrary to the provision of Financial Memoranda chapter 14:3, it was observed that payments to the tune of Two Hundred and **One Hundred and Twenty Three Million Seven Hundred and Fifty Four Thousand Forty nine Naira (N123,754,049=)** only were made without raising properly authorized payment vouchers. Hence, Local Query No. **LG/AUD/RNG/ZO/TAR/L.Q/4 & 8/2025** Were issued.

Recommendation: The concerned officers should present properly authorized and duly documented payment vouchers to this office for auditing or else refund the whole amount involved.

B. Bank Reconciliation Statement

It was further observed that bank reconciliation statements of all accounts operated by the Local Government were not prepared during the period under review. This violated the provision of Financial Memoranda chapter 19:23.

Recommendation: The cashier should prepare a bank reconciliation statement of all bank accounts operated by the Local Government on a monthly basis and forward copies to this office for audit action.

C. Irregular Payment Vouchers

Payment vouchers amounting to One Hundred and Seventy Million Two hundred and Sixteen Thousand Three Hundred and Fifty Two Naira Twelve Kobo (**₦170,216,352.12**) only were paid without the attachment of relevant documents to support the expenditure. Hence, Local Query No. **LG/AUD/RNG/ZO/TAR/L.Q/5, 9,11 & 12/2025** were issued.

Recommendation: The concerned officers should attach all relevant documents to authenticate the payments made, or else the appropriate action be enforced on them.

D. Payment for Services Not Rendered

Examination/physical verification revealed that total payments amounting to Twenty-Three Million, Ten Thousand Naira (**₦23,010,000**) only were made without rendering the service said to have been done. Hence, Local Query No. **LG/AUD/RNG/ZO/TAR/L.Q/6/2025** was issued

Recommendation: Management should either render the service as described in the payment vouchers or refund the whole amount involved, and this office be informed for re-inspection and verification or Else and appropriate action be surcharge against them.

E. Un-Supplied Store Items

Physical verification was made to stores and store ledgers revealed that payments amounting to Thirty Eight Million, One Hundred and Seventy Four Thousand One Hundred Naira (**₦38,174,100**) only were made for various supplied while the said items were not recorded in store ledgers and not found in the stores. This contradicts the provision of Financial Memoranda chapter 14.9(2). Hence, Local Query No. **LG/AUD/RNG/ZO/TAR/L.Q/7/2025** was issued.

Recommendation: The officer(s)/suppliers concerned should be asked to explain and produce the items or refund the whole amount involved and this office be informed for further verification or else and appropriate action be enforce on them.

F. Un-Approved Expenditures

Payment vouchers amounting to **Two Million Six Hundred Thousand Naira (N2,600,000)** only was paid without Chairman's approval. Hence local query NO:**LG/AUD/RNG/ZO/TAR/L.Q/10/2025** was issued.

3.0 CONCLUSION

We hope that all lapses pointed out should be tackled, rectified and forwarded for our further verification.

The same is copied to the Auditor General Local Government Councils for information and further action.

Warm regards,

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

4

TAURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

TauraLocal Govt. Secretariat,
Taura, Jigawa State

Incase of reply please quote
Ref No. TRLG/TRE/AUD/RP/VOL.I/2025

Date: 5TH APRIL,

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

The Auditor General,
Local Government Councils,
Jigawa State

DCA
Pls deal
AG 12/5/26

RESPONSE TO THE AUDIT REPORT AND QUERIES FOR THE PERIOD OF JANUA[illegible]
JUNE, 2025

With reference to your letter No. ALG/RNG/ZO/RP/25/V.I/1 dated 4th August, 20[illegible] write and response as follows:

INTERNAL CONTROL SYSTEM:- In this regard, as you satisfied with our internal co[illegible] system bu we still improved the system to ensure check and balances is being d[illegible]

1. UN-PRESENTED PAYMENT VOUCHERS:- Query No ALG/RNG/ZO/STAR/202[illegible] I amounting to Four million, Four hundred and sixty thousand (N4,460,000) only for un-presented payment vouchers, now are produc[illegible] available for your verification, please.
2. IRREGULAR PAYMENT VOUCHERS:- Query No. ALG/RNG/ZO/STAR/2025/[illegible] to the tune of Thirty one million, Eight hundred and fourty five thousan[illegible] (N31,485,000) only for undocumented payment vouchers, the pa[illegible] vouchers are now being documented for your necessary action, please.
3. UN-ACCOUNTED SECURITY VOTE AND RUNNING COST:- Query ALG/RNG/ZO/TAR/2025/L.Q. 3 with Eighteen million Naira (N18,000,000) [illegible] for un-accounted security vote and running cost, the expenditure ar[illegible] accounted and ready for your further verification, pleas.

Finally, the management ensures you the compliance of your reports.

OK, treated as usual.
DCA 12/05

TAURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

TauraLocal Govt. Secretariat,
Taura, Jigawa State

Incase of reply please quote
Ref No...

Date:

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

DCA,
Pls deal
AG 12/5/26

RESPONSE TO THE AUDIT REPORT AND QUERIES FOR THE PERIOD OF ... DECEMBER, 2025

With reference to your letter No. ALG/RNG/ZO/TAR/INSP/R.I/25/V I/2 ... March, 2025. I write and forward as follows:-

INTERNAL CONTROL SYSTEM:- In this regard, now the authorizing ask all the ... to ensure check and balances is being done as stated in the memorandum.

- UN-PRESENTED PAYMENT VOUCHERS:- Query LG/AUD/RNG/ZO/TAR/L.Q./64/2025 amounting to Eighty six million ... hundred and fourty four thousand, Fourty nine Naira (N86,944,049) only ... presented payment vouchers, now are been produced and available for verification please.

5. IRREGULAR PAYMENT COUCHERSA:- Query No. LG/AUD/RNG/ZO/L.Q./... to the tune of One hundred and thirty two million, Two hundred and eighty ... thousand Naira (N132,28... 000) only for undocumented payment vouche... now being documented for your necessary action, please.

6. PAYMENT FOR SERVICES NOT RENDERED:- Query LG/AUD/RNG/ZO/TAR/L.Q./06/2025 worth Twenty three million, Ten thousand Naira (N23,010.000) only for services not rendered, the said services rendered now and ready for our further verification, please.

Noted and acted on accordingly please as endorsed and directed.
DCA 12/05

7. **UN-SUPPLIED STORE ITEMS:-** Query No. LG/AUD/RNG/ZO/TAR/L.Q./07/20… amounting to Thirty eight million, One hundred and seventy four thousand, O… hundred Naira (N38,174,100) only for un-supplied store items, the items … now supplied to the store and ready for verification, please.
8. **PAYMENT WITHOUT VOUCHERS:-** Query … LG/AUD/RNG/ZO/TAR/L.Q./8/2025 amounting to Thirty six million, ei… hundred and ten thousand Naira (N36,810,000) only for payment witho… vouchers, the vouchers are now produced and available for verification, pleas…
9. **UN-DOCUMENTED PAYMENT VOUCHER:-** Query N… LG/AUD/RNG/ZO/TAR/L.Q./9/2025 to the tune of Four million Na… (N4,000,000) only for un-documented payment vouchers, the voucher is … fully documented and ready for your verification, please.
10. **PAYMENT WITHOUT CHAIRMA'S APPROVAL:-** Query … LG/AUD/RNG/ZO/TAR/L.Q./10/2025 worth Two million, Six hundred thous… Naira (N2,600,000) only for payment without approval, the said Pv. Is … approved by the chairman and ready for verification, please.
11. **PAYMENT WITHOUT SUPPORTING DOCUMENTS:-** Query … LG/AUD/RNG/ZO/TAR/L.Q./11/2025 amounting to Four million, Eight hundr… thousand Naira (N4,800,000) only for payment without documentation, … payment voucher is now fully documented and ready for your verifica… please.
12. **UN-DOCUMENTED PAYMENT COUCHERS:-** Query … LG/AUD/RNG/ZO/TAR/L.Q./12/2025 amounting to Twenty Nine million, … hundred and thirty two thousand, three hundred and fifty two Naira, Tw… Kobo (N29,132,352.12) for undocumented Pvs, the payment vouchers are … fully, documented and ready for your verification, please.

Finally, the management ensures you the compliance of your reports.

Same is copied to the Zonal Director Audit, Ringim zone and Area Audito… information and record purposes.

Best regards.

MUHAMMAD ALIYU DANGYATIN
Treasurer
For: Hon. Chairman