YANKWASHI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
YANKWASHI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

YANKWASHI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2025 Annual Financial Statement
4	The Executive Chairman, Yankwashi Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flow
10	Statement of Changes in Net Assets / Equity
11	Statement of Comparison of Budgets and Actual
12	Details of Notes to the Accounts
13	Audit Certification
14	Disclosures and General Observations
15	Report of the Auditor General on the Accounts of Yankwashi Local Government Council
15	Audit Queries and Response by Local Government Council

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

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P.M.B
KAZAURE - NIGERIA

Date: 2nd February,2026.

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

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DSA

Kindly go through and issue them a commendation letter, as a 1st local government who submit their annual account. Ahmed Lawan(?) AG 2/2/26

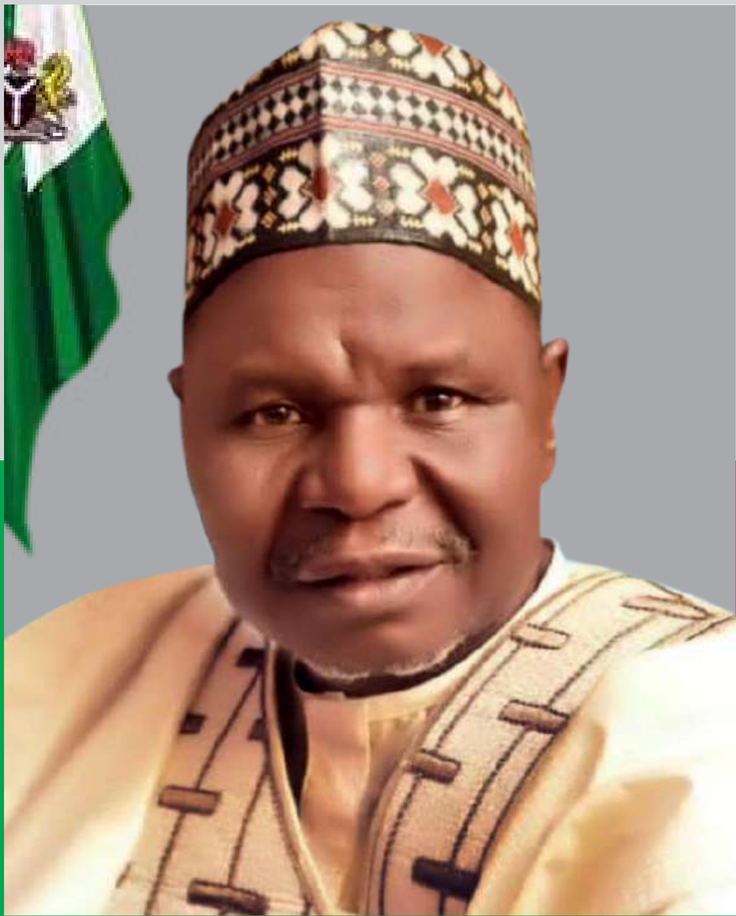
The Auditor General,
Local Government Council,
Jigawa State.

FORWARDING OF THE YEAR 2025 ANNUAL FINANCIAL STATEMENT

I wish to write and forward herewith ~~with~~ completed annual financial statement of Yankwashi Local Government for the year 2025 based on IPSAS Account Basis.

Best regards.

Shu'aibu Usman Adam
Hon. Chairman



HON. SHUAIB USMAN ADAM
EXECUTIVE CHAIRMAN
YANKWASHI LOCAL GOVT.

JIGAWA STATE OF NIGERIA

YANKWASHI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

Address: Secretariat Complex, Yankwashi 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...Yankwashi...... 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.

2/2/26	2-2-2026
IDRIS IDRIS ADAMU	**SHUAIB USAMAN ADAM**
TREASURER	EXECUTIVE CHAIRMAN

YANKWASHI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

Ref. No.:

Date:

YANKWASHI 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

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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.

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,864,978,607.79	Government Share of FAAC (Statutory Revenue)	1	3,312,148,409.00	3,494,341,026.00	0.00	3,494,341,026.00	182,192,617.00
1,064,522,515.23	Government Share of VAT	2	2,447,809,484.00	2,100,000,000.00	0.00	2,100,000,000.00	347,809,484.00
2,750,000.00	Tax Revenue	3	3,500,000.00	200,000.00	0.00	200,000.00	5,540,732.00
18,447,454.00	Non Tax Revenue	4	48,588,253.00	33,610,000.00	0.00	33,610,000.00	
100,355,996.72	Transfer from Other Government Entities	5	119,447,126.60	2,000,000.00	0.00	2,000,000.00	119,447,126.00
	Total Revenue (a)		**5,931,493,272.60**	**5,630,151,026.00**	0.00	**5,630,151,026.00**	279,323,261.00
	EXPENDITURE						
807,720,644.87	Salaries & Wages	6	1,609,874,519.31	789,955,276.00	0.00	789,955,276.00	124,034,776.00
82,000,164.00	Social Benefit	7	274,618,784.06	160,000,000.00	0.00	160,000,000.00	25,729,894.00
1,278,833,740.17	Overhead Cost	8	1,777,599,209.37	2,413,749,116.00	402,579,797.00	2,011,169,319.00	274,818,200.00
	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
469,063,868.00	Grants & Contributions	9	1,283,564,081.36	580,000,000.00	0.00	580,000,000.00	605,638,579.00
234,066,480.00	Transfer to other Govt Agencies	10	256,239,101.57	184,126,000.00	0.00	184,126,000.00	0.00
	Depreciation		187,095,804.49	0.00	0.00	0.00	0.00
0.00	**Total Expenditure (b)**		**5,388,991,500.16**	**3,725,250,595.00**	**0.00**	**3,725,250,595.00**	1,084,886,042.00
	Surplus/ (Deficits) for the period from operating activities c =(a-b)		**542,501,772.44**	0.00	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		**542,501,772.44**	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		**542,501,772.44**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

IDRIS IDRIS ADAMU
Treasurer
Yankwashi Local Government, Jigawa State

YANKWASHI 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**	156,789,469.21	0.00	65,032,270.00	0.00
Receivables	**15**	18,916,129.00	0.00	18,916,129.00	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	**175,705,598.21**	0.00	**83,948,399.00**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	4,844,821,853.24	0.00	4,394,077,280.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**4,844,821,853.24**	0.00	4,394,077,280.00
Total Assets C = A + B		**0.00**	**5,020,527,451.45**	0.00	**4,478,025,679.00**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	6,741,560.00	0.00	6,741,560.00	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	**6,741,560.00**	0.00	6,741,560.00
Non-Current Liabilities		0.00	0.00	0.00	0.00
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**	22,072,908.10	0.00	22,072,908.00	0.00
Total Non Current Liabilities E		0.00	**22,072,908.10**	0.00	**22,072,908.00**
Total Liabilities F = D + E		0.00	**28,814,468.10**	0.00	**28,814,468.00**
Net Assets: G = C - F		**0.00**	**4,991,712,983.35**	0.00	**4,449,211,211.00**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	4,356,918,553.83	0.00	4,356,918,553.83	0.00
Accumulated Surplus/(Deficits)	**20**	634,794,429.51	0.00	92,292,657.07	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**4,991,712,983.34**	0.00	**4,449,211,210.90**

The accompanying notes form part of these statements

2/2/26

IDRIS IDRIS ADAMU
Treasurer
Yankwashi Local Government, Jigawa State

YANKWASHI 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	3,312,148,409.00	0.00	1,758,942,548.64	0.00
Government Share of VAT	2	2,447,809,484.00	0.00	1,907,737,262.48	0.00
Taxes Revenue	3	3,500,000.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	48,588,253.00	0.00	18,264,988.00	0.00
Transfer from Other Government Entities	5	119,447,126.60	0.00	75,714,884.78	0.00
Total Inflow from operating Activities (A)		**0.00**	**5,931,493,272.60**	**3,760,659,683.90**	**3,760,659,683.90**
Outflows					
Salaries & Wages	6	1,609,874,519.31	0.00	984,486,417.34	0.00
Social Benefits	7	112,796,457.00	0.00	104,783,963.38	0.00
Overhead Cost	8	1,518,422,789.37	0.00	791,748,548.49	0.00
Grants & Contributions	9	1,185,638,579.00	0.00	988,617,581.51	0.00
Other Over Head Cost		0.00	0.00	364,876,203.80	0.00
Transfer to other government Entities	10	256,239,101.57	0.00	309,132,403.90	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)			**4,682,971,446.25**	**3,543,645,118.42**	**3,543,645,118.42**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			**1,248,521,826.35**	**0.00**	**217,014,565.48**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(637,840,377.72)	0.00	(171,309,854.47)	0.00
Net Cash Flow from Investing Activities		0.00	**(637,840,377.72)**	0.00	(171,309,854.47)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	605.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	10,440,459.00	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	10,441,064.00
Net Cash Flow From All Activities		0.00	610,681,448.63	0.00	56,145,775.01
Cash & Its Equivalent as at 1st January, 2024		0.00	65,032,270.00	0.00	8,886,494.99
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**675,713,718.63**	**0.00**	**65,032,270.00**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		542,501,772.44	0.00	82,863,437.18	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		187,095,804.49	0.00	134,151,128.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	729,597,576.93	0.00	217,014,565.48
Net Movement in Current Asset/Liabilities		0.00			
Net Movement in recievables		0.00	0.00	605.00	0.00
Net Movement in Payables		0.00	0.00	10,440,459.00	0.00
Net Cash Flow from Operating Activities		**0.00**	**0.00**	0.00	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(637,840,377.72)	0.00	0.00	0.00
Total Items Classified as Investing Activities		**0.00**	**(637,840,377.72)**	(171,309,854.47)	(171,309,854.47)
Net Cash Flow From All (Operating) Activities		**0.00**	91,757,199.21	0.00	56,145,775.01
Cash & it's Equivalent as at 1 January,2024		0.00	65,032,270.00	0.00	8,886,494.99
Cash & it's Equivalent as at 31 December,2025		**0.00**	**156,789,469.21**	0.00	65,032,270.00

The accompanying notes form part of these statements

2/2/26

IDRIS IDRIS ADAMU
Treasurer
Yankwashi Local Government, Jigawa State

YANKWASHI 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)		4,394,077,280.00	92,292,657.00	4,486,369,937.00
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	**542,501,772.44**	542,501,772.44
Closing Balance	**0.00**	**4,394,077,280.00**	**634,794,429.44**	**5,028,871,709.44**

The accompanying notes form part of these statements

2/2/26

IDRIS IDRIS ADAMU
Treasurer
Yankwashi Local Government, Jigawa State

YANKWASHI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,225,336,235.00	1,228,000,000.00	1,125,336,235.00	437,032,883.00
	SHARE OF EXCHANGE	167,848,193.00	300,000,000.00	167,548,192.00	1,020,697,626.00
	SHARE OF NON OIL REVENUE	20,416,018.00	700,000,000.00	679,583,982.00	51,040,044.00
	SOLID MINERALS	5,012,208.00	266,341,026.00	2,261,328,818.00	0.00
	E-MONEY	126,883,709.00	1,000,000,000.00	873,116,291.00	61,411,521.00
	ECOLOGICAL	37,037,037.00	0.00	0.00	186,336,440.00
	ADD. INFLOW	729,615,009.00	0.00	0.00	2,423,985.00
	TOTAL	**3,312,148,409.00**	**3,494,341,026.00**	**1,754,492,617.00**	**1,758,942,499.00**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	SOLID MINARALS	E-MONEY	ECOLOGICAL	ADD. INFLOW	TOTAL
JANUARY	64,987,825.00	72,894,019.00	0.00	0.00	9,620,032.00	0.00	279,206,331.00	426,708,207.00
FEBRUARY	133,166,054.00	38,010,542.00	0.00	0.00	6,315,530.00	0.00	129,198,966.00	306,691,092.00
MARCH	141,944,362.00	0.00	0.00	5,012,208.00	10,686,243.00	0.00	185,185,185.00	342,827,998.00
APRIL	163,733,114.00	5,193,967.00	0.00	0.00	7,637,111.00	0.00	0.00	176,564,192.00
MAY	167,152,309.00	14,904,843.00	0.00	0.00	11,888,324.00	0.00	21,037,447.00	214,982,923.00
JUNE	152,507,015.00	14,175,966.00	0.00	0.00	8,456,684.00	37,037,037.00	0.00	212,176,702.00
JULY	183,874,054.00	7,420,449.00	20,416,018.00	0.00	8,916,712.00	0.00	0.00	220,627,233.00
AUGUST	237,878,788.00	7,575,369.00	0.00	0.00	11,473,167.00	0.00	114,987,080.00	371,914,404.00
SEPTEMBER	243,485,512.00	7,673,038.00	0.00	0.00	9,817,878.00	0.00	0.00	260,976,428.00
OCTOBER	225,425,714.00	0.00	0.00	0.00	15,568,322.00	0.00	0.00	240,994,036.00
NOVEMBER	252,169,524.00	0.00	0.00	0.00	14,490,586.00	0.00	0.00	266,660,110.00
DECEMBER	259,011,964.00	0.00	0.00	0.00	12,013,120.00	0.00	0.00	271,025,084.00
TOTAL	**2,225,336,235.00**	**167,848,193.00**	**20,416,018.00**	**5,012,208.00**	**126,883,709.00**	**37,037,037.00**	**729,615,009.00**	**3,312,148,409.00**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,447,809,484.00	2,100,000,000.00	(347,809,484.00)	0.00

NOTE	DETAILS OF GOVT . SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	JANUARY	189,685,299.00	0.00	189,685,299.00	141,846,946.00	0.00	141,846,946.00
	FEBRUARY	225,921,345.00	0.00	225,921,345.00	121,543,929.00	0.00	121,543,929.00
	MARCH	193,138,095.00	0.00	193,138,095.00	130,542,738.00	0.00	130,542,738.00
	APRIL	189,369,014.00	0.00	189,369,014.00	159,422,010.00	0.00	159,422,010.00
	MAY	186,527,734.00	0.00	186,527,734.00	146,564,558.00	0.00	146,564,558.00
	JUNE	214,926,825.00	0.00	214,926,825.00	145,870,718.00	0.00	145,870,718.00
	JULY	204,923,226.00	0.00	204,923,226.00	159,221,417.00	0.00	159,221,417.00
	AUGUST	203,360,573.00	0.00	203,360,573.00	181,366,444.00	0.00	181,366,444.00
	SEPTEMBER	217,096,422.00	0.00	217,096,422.00	164,018,464.00	0.00	164,018,464.00
	OCTOBER	261,292,305.00	0.00	261,292,305.00	169,363,045.00	0.00	169,363,045.00
	NOVEMBER	209,789,982.00	0.00	209,789,982.00	200,998,141.00	0.00	200,998,141.00
	DECEMBER	151,778,664.00	0.00	151,778,664.00	186,978,853.00	0.00	186,978,853.00
	TOTAL	**2,447,809,484.00**	0.00	**2,447,809,484.00**	**1,907,737,263.00**	**0.00**	**1,907,737,263.00**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	3,500,000.00	200,000.00	(3,300,000.00)	(3,300,000.00)
	TOTAL	**3,500,000.00**	**200,000.00**	**(3,300,000.00)**	**(3,300,000.00)**
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue	0.00	0.00	0.00	5,011,500.00
	LICENCES	12,600,600.00	5,660,000.00	(6,940,600.00)	5,471,608.00
	FEES	24,514,698.00	20,600,000.00	(3,914,698.00)	1,975,380.00
	FINES	0.00	0.00	0.00	4,629,000.00
	SALES	0.00	1,000,000.00	1,000,000.00	377,500.00
	EARNINGS	10,967,955.00	1,350,000.00	(9,617,955.00)	800,000.00
	SALES/RENT	105,000.00	1,500,000.00	1,395,000.00	0.00
	INTEREST REPAYMENT AND DIVIDENDS	400,000.00	0.00	(400,000.00)	0.00
		0.00	3,500,000.00	3,500,000.00	0.00
	TOTAL	48,588,253.00	33,610,000.00	(14,978,253.00)	18,264,988.00
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Dried Fish & Meat licenses	21,600.00	360,000.00	338,400.00	
	Hawkers permits	690,000.00	600,000.00	(90,000.00)	1,000.00
	produce buying licenses/Corn Grinding	4,000,000.00	1,000,000.00	(3,000,000.00)	2,500.00
	Public Conveniences Licenses fees	2,306,000.00	1,500,000.00	(806,000.00)	
	Sand dredging license	5,582,000.00	2,000,000.00	(3,582,000.00)	1,300,000.00
	Rice mills /cassava grinding license	1,000.00	200,000.00	199,000.00	
	TOTAL	**12,600,600.00**	**5,660,000.00**	**(6,940,600.00)**	**1,303,500.00**
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	21,072,811.00	17,990,000.00	(3,082,811.00)	5,471,108.00
	Birth / Death Registration	202,950.00	100,000.00	(102,950.00)	
	Slaughter Stock fees	12,000.00	20,000.00	8,000.00	6,500.00
	Timber & forest tree (felling of trees)	102,000.00	100,000.00	(2,000.00)	
	Customary right of Occupancy fees	3,124,937.00	2,390,000.00	(734,937.00)	500.00
	TOTAL	**24,514,698.00**	**20,600,000.00**	**(3,914,698.00)**	**5,478,108.00**
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	5,335,000.00	300,000.00	(5,035,000.00)	74,500.00
	Earning from Motor Park	5,094,050.00	100,000.00	(4,994,050.00)	40,000.00
	Earning from Comm., Active, shop & shopping centre	183,000.00	200,000.00	17,000.00	30,000.00
	Abattoir / Slaughter House	355,905.00	50,000.00	(305,905.00)	4,000.00
	TOTAL	**10,967,955.00**	**1,350,000.00**	**(9,617,955.00)**	**148,500.00**
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Sales of unserviceable store	**0.00**	1,000,000.00	0.00	0.00
	TOTAL	**0.00**	**1,000,000.00**	**1,000,000.00**	0.00
	SALES/RENT				
	Rent on government Building	10,000.00	1,000,000.00	990,000.00	650,000.00
	Rent on Government properties	95,000.00	500,000.00	405,000.00	150,000.00
	TOTAL	**105,000.00**	**1,500,000.00**	1,395,000.00	0.00
	REPAYMEN - GENERAL			0.00	
	Un claimed deposit	**400,000.00**	3,500,000.00	3,100,000.00	0.00
	TOTAL	**400,000.00**	**3,500,000.00**	**3,500,000.00**	0.00
	GRAND TOTAL	**48,588,253.00**	**33,610,000.00**	**(14,978,253.00)**	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	0.00	0.00	0.00	73,739,328.18
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC Staff Salary Contribution	117,471,620.00	0.00	(117,471,620.00)	0.00
	Total Transfer From Other Gov t. Entities	**119,447,126.60**	**2,000,000.00**	**(117,447,126.60)**	**75,714,834.78**

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	0.00
2	FEBRUARY	0.00	164,625.55	0.00	9,906,200.00
3	MARCH	0.00	164,625.55	0.00	15,000,000.00
4	APRIL	0.00	164,625.55	12,545,325.00	500,000.00
5	MAY	0.00	164,625.55	15,508,459.00	11,600,000.00
6	JUNE	0.00	164,625.55	17,067,516.00	11,400,000.00
7	JULY	0.00	164,625.55	12,071,823.00	2,100,000.00
8	AUGUST	0.00	164,625.55	12,051,463.00	10,500,000.00
9	SEPTEMBER	0.00	164,625.55	12,083,037.00	6,233,128.18
10	OCTOBER	0.00	164,625.55	12,077,735.00	0.00
11	NOVEMBER	0.00	164,625.55	12,015,434.00	0.00
12	DECEMBER	0.00	164,625.55	12,050,828.00	6,500,000.00
	TOTAL	**0.00**	**1,975,506.60**	**117,471,620.00**	**73,739,328.18**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	29,464,660.60	44,776,462.00	15,311,801.40	19,180,062.00
	Legislative Council	24,721,489.00	27,376,960.00	2,655,471.00	10,627,829.00
	Administrative and General services	66,903,357.00	49,165,639.00	17,377,718.00	43,201,678.00
	SUB-TOTAL	**121,089,506.60**	**121,319,061.00**	**821,293.00**	**73,009,569.00**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	5,857,349.00	8,242,736.00	2,385,387.00	3,427,458.49
	Forestry Section	17,388,305.00	13,163,440.00	2,244,865.00	8,931,713.08
	Livestock Section (Veterinary)	40,142,960.00	29,298,298.00	10,844,662.00	24,006,994.46
	Treasury Account Section	37,665,719.00	118,923,036.00	81,255,317.00	25,096,805.21
	Internal Audit	2,744,855.00	1,918,145.00	826,710.00	1,241,900.06
	Planning, Research & Statistics Department	7,874,127.00	7,521,942.00	352,185.00	5,741,683.36
	Monitoring & Evaluation	0.00	0.00	0.00	19,207,196.72
	Statistics	33,208,166.00	20,630,196.00	12,577,970.00	19,207,196.72
	Treasury Revenue Section	16,686,399.00	13,567,576.00	3,118,823.00	15,692,551.60
	Road & Communication Section	12,935,020.00	9,636,460.00	3,298,560.00	6,854,606.35
	Mechanical Section	18,489,691.00	14,656,823.00	2,830,868.00	10,018,338.31
	Electrical Section	7,666,449.00	5,100,146.00	2,566,303.00	4,236,566.83
	Land & Survey Section	9,191,151.00	8,018,320.00	1,172,831.00	5,115,625.08
	Building Section	11,190,671.22	9,358,986.00	1,831,691.00	7,459,160.01
	SUB-TOTAL	**221,040,862.22**	**260,036,104.00**	**27,397,046.00**	**156,237,796.28**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	237,969,787.07	174,994,909.00	62,974,878.00	132,609,701.46
	Education (Non-Teaching Staff)	682,760,825.58	786,567,065.00	103,806,239.00	426,424,528.69
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	81,137,255.89	44,511,024.00	52,691,334.00	45,159,214.78
	Curative	215,886,211.70	262,035,143.00	48,148,932.00	119,530,909.84
	Rural Water Supply	4,493,796.12	7,256,605.00	2,762,809.00	6,676,169.63
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	14,867,759.08	12,451,875.00	2,415,884.00	9,196,562.64
	Information, Youth, Sport & Culture	7,579,467.01	6,270,817.00	1,308,650.00	4,286,923.59
	Social Welfare Section	8,277,731.92	67,120,452.00	58,842,720.00	5,592,568.32
	Trade Section and Cooperatives	14,771,316.12	8,954,195.00	5,817,121.00	5,762,472.56
	SUB-TOTAL	**1,267,744,150.49**	**408,600,111.00**	**171,987,450.00**	**196,204,821.36**
	GRAND TOTAL	**1,609,874,519.31**	**789,955,276.00**	**125,024,776.00**	**984,486,417.34**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	99,609,525.00	60,000,000.00	(39,609,525.00)	51,832,099.13
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	70,377,845.52	80,000,000.00	9,622,154.48	45,885,661.05
	CONTRIBUTION TO PENSION FOR PHC STAFF	15,742,524.66	20,000,000.00	4,257,475.34	7,066,203.20
	17% Outstanding Payment to CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**274,618,784.06**	**160,000,000.00**	**(114,618,784.06)**	**104,783,963.38**

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

NOTE	OVERHEAD COST				
8.	**OVER HEAD COST BY FUNCTIONS**	ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	51,064,735.00	55,000,000.00	3,935,265.00	0.00
	Legislative Council	63,955,000.00	30,000,000.00	(33,955,000.00)	0.00
	Administrative and General services	461,981,146.00	101,200,000.00	(360,781,146.00)	0.00
	SUB-TOTAL	**577,000,881.00**	186,200,000.00	(390,800,881.00)	0.00
	ECONOMIC SECTOR				
	Agriculture Section	14,884,000.00	12,000,000.00	(2,884,000.00)	0.00
	Forestry Section	3,790,000.00	7,500,000.00	3,710,000.00	0.00
	Livestock Section (Veterinary)	8,244,257.97	7,500,000.00	(744,257.97)	0.00
	Treasury Account Section	30,524,209.67	560,436,673.00	529,912,463.33	0.00
	Internal Audit	250,000.00	7,000,000.00	6,750,000.00	0.00
	Planning, Research & Statistics Department	25,264,345.00	10,500,000.00	(14,764,345.00)	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	15,500,000.00	15,500,000.00	0.00
	Treasury Revenue Section	5,185,000.00	15,500,000.00	10,315,000.00	0.00
	Road & Communication Section	3,851,500.00	10,500,000.00	6,648,500.00	0.00
	Mechanical Section	46,604,704.50	33,000,000.00	(13,604,704.50)	0.00
	Electrical Section	103,933,964.73	151,926,000.00	47,992,035.27	0.00
	Land & Survey Section	1,640,000.00	2,200,000.00	560,000.00	0.00
	Building Section	45,921,218.27	28,500,000.00	(17,421,218.27)	0.00
	SUB-TOTAL	**290,093,200.14**	**862,062,673.00**	571,969,472.86	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)	27,213,250.00	20,000,000.00	(7,213,250.00)	0.00
	Education (Teaching Staff)		40,000,000.00	40,000,000.00	0.00
	Adult Education	200,000.00	7,157,880.00	6,957,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	36,347,866.00	25,500,000.00	(10,847,866.00)	0.00
	Curative	54,775,466.00	38,500,000.00	(16,275,466.00)	0.00
	Rural Water Supply	54,209,015.13	41,000,000.00	(13,209,015.13)	0.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	46,272,550.00	14,500,000.00	(31,772,550.00)	0.00
	Information, Youth, Sport & Culture	33,990,250.00	19,080,000.00	(14,910,250.00)	0.00
	Social Welfare Section	14,538,000.00	59,500,000.00	44,962,000.00	0.00
	Trade Section and Cooperatives	1,660,000.00	5,300,000.00	3,640,000.00	0.00
	SUB-TOTAL	**269,206,397.13**	**270,537,880.00**	1,331,482.87	0.00
	GRAND TOTAL	**1,136,300,478.27**	**1,318,800,553.00**	**182,500,074.73**	0.00
	OVER HEAD COST FROM CAPITAL RECEIPTS	**641,298,731.10**	**692,368,766.00**	**51,070,034.90**	0.00
	TOTAL	**1,777,599,209.37**	**2,011,169,319.00**	**233,570,109.63**	0.00
					0.00
8.20	**OVER HEAD COST FROM CAPITAL RECEIPTS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				0.00
	Renovation of Duplex House	4,150,000.00	25,000,000.00	20,850,000.00	0.00
	Settlement of Liabilities	9,792,677.00	40,000,000.00	30,207,323.00	0.00
	Land Compensation	15,310,000.00	20,000,000.00	4,690,000.00	0.00
	Renovation of Guest House Dutse	11,311,509.00	20,000,000.00	8,688,491.00	0.00
	Renovation of Conference hall and toilet	11,090,335.29	50,000,000.00	38,909,664.71	0.00
	SUB-TOTAL	**51,654,521.29**	**155,000,000.00**	**103,345,478.71**	0.00

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Road side Tree Planting	2,100,000.00	3,000,000.00	900,000.00	0.00
	Construction of 5 daily prayer mosque at Fanteka, Kanawa and Kwarare	42,931,211.76	50,000,000.00	7,068,788.24	0.00
	Erosion Control of stone pinch at gwarta	735,000.00	5,000,000.00	4,265,000.00	0.00
	Demarcation of Grazing Reserve	6,382,118.00	5,000,000.00	(1,382,118.00)	0.00
	Rehabilitation of Feeder Road Gwarta to Shadadi	9,967,000.00	40,632,360.00	30,665,360.00	0.00
	rehabilitation of feeder road durbi to dawan kaya	739,500.00	20,000,000.00	19,260,500.00	0.00
	Repairs of electrification project at dankama to Murdesama	26,533,275.90	90,000,000.00	63,466,724.10	0.00
	Purchase of Grains	3,673,470.00	10,000,000.00	6,326,530.00	0.00
	Extension of electrification project at Karkarna Arewa	36,704,346.07	50,000,000.00	13,295,653.93	0.00
	SUB-TOTAL	**129,765,921.73**	**273,632,360.00**	**143,866,438.27**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Social security	33,971,053.98	20,000,000.00	(13,971,053.98)	0.00
	Repairs of Islamiyya at Achilafiya	10,415,028.09	15,000,000.00	4,584,971.91	0.00
	Renovation of Health post facilities at Sada, Murde, Gwarta	9,497,958.75	15,000,000.00	5,502,041.25	0.00
	Upgrading of health post to PHC at Ruruma	79,018,542.65	95,190,838.00	16,172,295.35	0.00
	Purchase of hospital equipments	4,975,300.00	22,000,000.00	17,024,700.00	0.00
	Purchase of Information equipment	13,416,171.00	3,000,000.00	(10,416,171.00)	0.00
	Renovation of Women centre at Karkarna	3,185,000.00	7,000,000.00	3,815,000.00	0.00
	Renovation of Health post at Gurjiya	4,041,193.82	15,000,000.00	10,958,806.18	0.00
	Youth and Women Empowerment	62,920,000.00	50,000,000.00	(12,920,000.00)	0.00
	Purchase of Hand Pump Materials	25,941,000.00	40,000,000.00	14,059,000.00	0.00
	Contribution to Community Development	12,000,000.00	10,000,000.00	(2,000,000.00)	0.00
	Purchase of motorize solar Submersible Pump	8,753,090.10	25,000,000.00	16,246,909.90	0.00
	Student Care Programme	51,953,318.00	67,000,000.00	15,046,682.00	0.00
	Immunization plus days IPDS programme	6,347,430.00	15,000,000.00	8,652,570.00	0.00
	Replacement and Installation water Solar H/P 10 Wards	14,103,250.00	20,000,000.00	5,896,750.00	0.00
	Women Empowerment Goat	9,500,000.00	10,000,000.00	500,000.00	0.00
	erosion control across Yankwashi Local Govt.	19,381,500.00	30,000,000.00	10,618,500.00	0.00
	Renovation of primary schools across the local govt	1,940,080.00	15,000,000.00	13,059,920.00	0.00
	Construction of 2no town gate at YKS, Dawan kaya	739,500.00	0.00	(739,500.00)	0.00
	Construction of daily prayer mosque at Mallam	41,242,073.00	0.00	(41,242,073.00)	0.00
	Conversion of motorize water scheme at Karkarna, Durbe	19,491,339.69	15,000,000.00	(4,491,339.69)	0.00
	Conversion of motorize water scheme at yankwashi	15,105,959.00	15,000,000.00	(105,959.00)	0.00
	Empowerment to Irrigation farmers, water pump	11,939,500.00	15,000,000.00	3,060,500.00	0.00
	SUB-TOTAL	**459,878,288.08**	**519,190,838.00**	**59,312,549.92**	0.00
	TOTAL	**641,298,731.10**	**947,823,198.00**	**306,524,466.90**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	71,579,690.73	45,000,000.00	(26,579,690.73)	42,082,964.03
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	71,579,690.73	45,000,000.00	(26,579,690.73)	42,082,964.03
	2% Sule Lamido University Kafin Hausa	93,107,408.82	60,000,000.00	(33,107,408.82)	103,790,194.54
	Contribution to State & LG Joint Projects & Programmes	506,014,630.44	150,000,000.00	(356,014,630.44)	476,464,642.24
	MINISTRY FOR LOCAL GOVERNMENT (STABLIZATION)	298,528,627.32	150,000,000.00	(148,528,627.32)	161,656,284.52
	5% EMIRATE	242,754,033.32	130,000,000.00	(112,754,033.32)	162,540,532.15
	TOTAL	**1,283,564,081.36**	**580,000,000.00**	**(703,564,081.36)**	**988,617,581.51**
NOTE	**TRANSFER TO OTHER GOVT. AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	63,873,600.00	139,126,000.00	75,252,400.00	241,499,200.00
	Ministry for Water Resources (Water Facilities)	13,646,565.00	30,000,000.00	16,353,435.00	52,058,315.04
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,550,666.64	15,000,000.00	879,333.00	14,954,888.86
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	0.00	620,000.00
	Ramadan Feeding SEMA	93,797,000.00	0.00	0.00	0.00
	Masaki Nutrition	11,854,900.00	0.00	0.00	0.00
	Ministry for Information Allura Da Zare	560,000.00	0.00	0.00	0.00
	JICHIMA	25,698,349.45	0.00	0.00	0.00
	TOTAL	**256,239,101.57**	**184,126,000.00**	**5,707,879.00**	**309,132,403.90**
NOTE	**PURCHASE, CONSTRUCTION / oF PPE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	**ADMINISTRATIVE SECTOR**				
	Procurement of Vehicles to Chairman and Vice	90,250,000.00	150,000,000.00	59,750,000.00	90,250,000.00
	Procurement of 2no Vehicles	33,159,718.00	17,000,000.00	(16,159,718.00)	33,159,718.00
	Purchase of Motorcycle to Security Agencies	8,237,500.00	12,000,000.00	3,762,500.00	8,237,500.00
	Purchase of Hilux	54,926,000.00	50,000,000.00	(4,926,000.00)	54,926,000.00
	Construction of LEA Secretariat at Karkarna	57,060,758.37	52,719,000.00	(4,341,758.37)	57,060,758.37
	Purchase of furnitures to Staff House Quarters	7,500,000.00	30,000,000.00	22,500,000.00	7,500,000.00
	SUB TOTAL	**251,133,976.37**	**390,719,000.00**	**139,585,023.63**	**251,133,976.37**
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Provision of complete water scheme at Achilapia ,dawangawo, Ruruma	11,247,375.00	30,000,000.00	18,752,625.00	0.00
	Installation of Solar water overhead tank at Furji gabas	7,755,800.08	10,000,000.00	2,244,199.92	0.00
	Drilling of hand pump at Kaigama	39,382,642.50	50,000,000.00	10,617,357.50	0.00
	Construction of 1block of 2classroom Nomadic education	15,953,318.75		(15,953,318.75)	0.00
	Construction of 2no midwifery House at Shadame and Ringim	67,252,755.55	100,000,000.00	32,747,244.45	0.00
	Construction and upgrading of health post to PHC at Ruruma	30,805,466.12	132,690,838.00	101,885,371.88	0.00
	Construction of Health post at Zungumba	2,354,808.75	15,000,000.00	12,645,191.25	0.00
	SUB TOTAL	**174,752,166.75**	**337,690,838.00**	**162,938,671.25**	**0.00**

	SOCIAL SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Construction of modern Market Stall at Furji	18,407,785.29	35,000,000.00	16,592,214.71	0.00
	Provision of Solar lighting System at karkarna PHC Office	4,564,386.00	5,000,000.00	435,614.00	0.00
	Construction of modern Market Stall at Karkarna	37,604,814.75	60,000,000.00	22,395,185.25	0.00
	Provision of Solar Street Light at Zugum, Murdenkasa, jamaar m bala	61,059,815.70	35,000,000.00	(26,059,815.70)	0.00
	Provision of Solar lighting System at LG Secretariat	2,134,650.00	50,000,000.00	47,865,350.00	0.00
	Provision of Solar lighting at Grave yard	2,435,400.00	20,000,000.00	17,564,600.00	0.00
	Construction of Small bridge along Gwarta Calawa	7,026,092.69	10,000,000.00	2,973,907.31	0.00
	Construction of feeder road from Ringim, fadamar bade	55,556,228.00	195,000,000.00	139,443,772.00	0.00
	Construction of drainage at banda wasa da kwarare firji	4,696,678.80	20,000,000.00	15,303,321.20	0.00
	Construction of Culvert along Gwarta road	6,276,500.12	7,000,000.00	723,499.88	0.00
	construction of public convenience at Furji and unguwar tudu	5,000,000.00	55,000,000.00	50,000,000.00	0.00
	construction of 1block of 2classroom at Furji and Karkarna	6,456,883.25	54,500,000.00	0.00	0.00
	Construction of Small bridge along Karkarna feeder road	735,000.00	10,000,000.00	9,265,000.00	0.00
	SUB TOTAL	**211,954,234.60**	**556,500,000.00**	**344,545,765.40**	0.00
	GRAND TOTAL	**637,840,377.72**	**1,284,909,838.00**	**647,069,460.28**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	16,916,129.00
	CURRENT YEAR ADVANCE	16,916,129.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	28,814,468.00
	PREVIOUS YEAR NCL	28,814,468.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	121,410,572.58	27,913.00
	OVERHEAD ACCOUNT	1,226,358.93	1,806,631.00
	SALARY ACCOUNT	3,946,653.61	17,403,991.00
	PROJECT ACCOUNT	14,337,628.65	44,713,455.00
	REVENUE ACCOUNT	4,022,107.41	0.00
	LOAN ACCOUNT	47,824.03	47,824.00
	OTHERS ACCOUNT	11,798,324.00	1,032,456.00
	TOTAL	**156,789,469.21**	**65,032,270.00**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	9,078,074.00	9,078,074.00
	OTHER ADVANCE	9,838,055.00	9,838,055.00
	TOTAL	**18,916,129.00**	**18,916,129.00**

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)	53,969,387.76	4,053,833,448.98	20,007,777.78	8,716,875.00	225,725,918.78	165,975,000.00	4,528,228,408.30
	ADDITION AS AT 31/12/2025	0.00	315,187,089.70	7,500,000.00	0.00	128,580,069.07	186,573,218.95	637,840,377.72
		53,969,387.76	4,369,020,538.68	27,507,777.78	8,716,875.00	354,305,987.85	352,548,218.95	5,166,068,786.02
								0.00
	DEPRECIATION B/F	1,079,387.76	81,076,668.98	2,000,777.78	1,743,375.00	15,055,918.78	33,195,000.00	134,151,128.30
	DEPRECIATION CHARGE FOR THE YEAR	1,079,387.76	87,380,410.77	2,750,777.78	1,743,375.00	23,632,209.39	70,509,643.79	187,095,804.49
	ACCUMULATED DEPRECIATION 31/12/25	2,158,775.51	168,457,079.75	4,751,555.56	3,486,750.00	38,688,128.17	103,704,643.79	321,246,932.78
								0.00
	NET BOOK VALUE AS AT 31/12/2025	**51,810,612.25**	**4,200,563,458.93**	**22,756,222.22**	**5,230,125.00**	**315,617,859.68**	**248,843,575.16**	**4,844,821,853.24**

NOE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	1,992,369.00	1,992,369.00
	8% CPS	304,021.00	304,021.00
	MHWUN	1,544,304.00	1,544,304.00
	PARTY CONTR.	1,055,955.00	1,055,955.00
	RET.MONEY	1,016,996.00	1,016,996.00
	GOVT TAX	747,155.00	747,155.00
	7.5% VAT	80,760.00	80,760.00
	TOTAL	**6,741,560.00**	**6,741,560.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	3,103,815.00	3,103,815.00
	5%WHT	0.00	0.00
	OTHERS	18,969,093.10	18,969,093.10
	TOTAL	**22,072,908.10**	**22,072,908.10**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	4,356,918,553.83	0.00	0.00	4,356,918,553.83
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	4,356,918,553.83	0.00	0.00	**4,356,918,553.83**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	92,292,657.07	9,429,219.89
	SURPLUS/DEFICIT FOR THE YEAR	0.00	82,863,437.18
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**92,292,657.07**	**92,292,657.07**

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 Yankwashi 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.

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

1. GOVERNMENT SHARE OF FAAC STATUTORY REVENUE

The Sum of Three Billion Three Hundred and Twelve Million One Hundred and Forty Eight Thousand Four Hundred and Nine Naira (3,312,148,409.00) only was received by the Yankwashi Local Government Council from the Federation account as Govt. share of FAAC. This represents 95% of the budgeted Sum of Three Billion Four Hundred and Ninety Four Million Three Hundred and Forty One Thousand Twenty Six Naira Only (3,494,341,026.00).

2. GOVERNMENT SHARE OF VAT

VAT share from Federation account amounting to Two Billion Four Hundred and Forty Seven Million Eight Hundred and Nine Thousand Four Hundred and Eighty Four Naira (₦2,447,809,484.00) only which represents 117% of the Total budgeted target of Two Billion One Hundred Million Naira (₦2,100,000,000.00) only was received by Yankwashi local Government during the year 2025.

3. TAXES REVENUE

The Sum of Three Million Five Hundred Thousand Naira Only (₦3,500,000.00) was generated as non-Taxes Revenue are recommendable against the budgeted amount of Two Hundred Thousand Naira Only (₦200,000).

4. NON-TAX REVENUE

The Total Sum of Forty Eight Million Five Hundred and Eighty Eight Thousand Two Hundred and Fifty Three Naira (48,588,253.00) only which represents 145% of the Total budgeted amount of Thirty Three Million Six Hundred and Ten Thousand Naira (33,610,000.00) only was received as non-tax revenues generated from various commercial undertakings by the Local Government.

5. TRANSFERS FROM OTHER GOVERNMENT ENTITES

Yankwashi Local Government Council have received the total sum of One Hundred and Nineteen Million Four Hundred and Forty Seven Thousand One Hundred and Twenty Six Naira Sixty Kobo (₦119,447,126.60) only which represent 5,972%From the state independent revenue and stabilization account of the Ministry for Local Government against the Budgeted amount of Two Million Naira Only (₦2,000,000.00).

6. BANK RECONCILIATION STATEMENT

All the operating account of this Local Government Council have been properly reconciled as at 31st December 2025

7. BUDGET PERFORMANCE

The overall budgeted performance of Yankwashi Local Government has been assessed summarized in the table below for guidance, there as follow:

REVENUE AND EXPENDITURE				
EXPENDITURE	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
STATUTORY ALLOCATION	3,312,148,409.00	3,494,341,026.00	182,192,617.00	95%
VALUE ADDED TAX	2,447,809,484.00	2,100,000,000.00	(347,809,484.00)	117%
TAX REVENUE	3,500,000.00	200,000.00	(3,300,000.00)	1,750%
NON TAX REVENUE	48,588,253.00	33,610,000.00	(14,978,253.00)	145%
AUGMENTATION	119,447,126.60	2,000,000.00	(117,447,126.60)	5,972%
TOTAL REVENUE	**5,931,493,272.60**	**5,630,151,026.00**	**(301,342,246.60)**	**105%**
EXPENDITURE				
RECURRENT EXPENDITURE	5,201,895,695.67	3,725,250,595.00	(2,012,965,764.67)	163%
CAPITAL EXPENDITURE	637,840,377.72	1,566,009,461.01	928,169,083.29	40.7%
TOTAL EXPENDITURE	**5,839,736,073.39**	**4,754,939,392.01**	**(1,084,796,681.38)**	123%

1. TOTAL REVENUE FOR THE YEAR 2025

The total Sum of Five Billion Nine Hundred and Thirty One Million Four Hundred and Ninety Three Thousand Two Hundred and Seventy Two Naira Sixty Kobo (5,931,493,272.60) only was received From the Federation account, independent revenue and receipt From other government entities, This amount represent 105% of the budgeted Sum of Five Billion Six Hundred and Thirty Million One Hundred and Fifty One Thousand Twenty Six Naira Only (5,630,151,026.00)

2. TOTAL RECURRENT EXPENDITURE FOR THE YEAR 2025

Recurrent expenditure amounting to Five Billion Two Hundred and One Million Eight Hundred and Ninety Five Thousand Six Hundred Ninety Five Naira Sixty Seven Kobo (5,201,895,695.67) representing 163% of the total budgeted amount for the year 31st December 2025 totalling to Three Billion Seven Hundred and Twenty Five Million Two Hundred and Fifty Thousand Five Hundred and Nine Five Naira Only(3,725,250,595.00)

3. CAPITALEXPENDITUREFOR THE YEAR 2025

The Total Sum of Six Hundred and Thirty Seven Million Eight Hundred and Forty Thousand Three Hundred and Seventy Seven Naira Seventy Two Kobo(637,840,377.72) Only which represents 41% of the total budgeted amount of One Billion Five Hundred and Sixty Six Million Nine Thousand Four Hundred and Sixty One Naira One Kobo (1,566,009,461,01) have been expended on Capital expenditure

4. RECOMMENDATION

a. The Local Government Should reduce over spending on recurrent expenditures and use the balance to finance some Capital Projects for the well-being to the communities

b. All effort should be general toward exploring more ways of improving revenue non tax revenue

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Eight Hundred and Eighty Million Four Hundred and Sixty Thousand One Hundred and Fourteen Naira Sixty Two Kobo{N 880,460,114.62} only was issued to Yankwashi Local Government Council and the same amount was resolved and verified no amount remains unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	LG/AUD/KZO/YKS/LQ.1/25	Un Presented Payments	2,474,650.00	2,474,650.00	0.00
2	LG/AUD/KZO/YKS/LQ.1/25	Irregular Payment	98,224,020.00	98,224,020.00	0.00
3	LG/AUD/KZO/YKS/LQ.1/25	Un Accounted Expenditure	27,183,320.58	27,183,320.58	0.00
4	LG/AUD/KZO/YKS/LQ.1/25	Un Approved Expenditure	15,618,000.00	15,618,000.00	0.00
5	LG/AUD/KZO/YKS/LQ.1/25	Un Accounted Security/Vote Impress	29,950,000.00	29,950,000.00	0.00
6	LG/AUD/KZO/YKS/LQ.1/25	Unremitted Taxes	13,828,778.00	13,828,778.00	0.00
7	LG/AUD/KZO/YKS/LQ.1/25	Un Presented Payments	22,550,747.77	22,550,747.77	0.00
8	LG/AUD/KZO/YKS/LQ.1/25	Irregular Payment	243,551,878.34	243,551,878.34	0.00
9	LG/AUD/KZO/YKS/LQ.1/25	Unaccounted Payments	57,759,999.52	57,759,999.52	0.00
10	LG/AUD/KZO/YKS/LQ.1/25	Payment for Services not Rendered	20,354,547.00	20,354,547.00	0.00
11	LG/AUD/KZO/YKS/LQ.1/25	Payment for Project Not Executed	6,297,079.41	6,297,079.41	0.00
12	LG/AUD/KZO/YKS/LQ.1/25	Un Approved Payments	83,287,000.00	83,287,000.00	0.00
13	LG/AUD/KZO/YKS/LQ.1/25	Un Presented Payments	43,275,628.00	43,275,628.00	0.00
14	LG/AUD/KZO/YKS/LQ.1/25	Irregular Payment	187,451,666.00	187,451,666.00	0.00
15	LG/AUD/KZO/YKS/LQ.1/25	Un Approved Payments	7,050,000.00	7,050,000.00	0.00
16	LG/AUD/KZO/YKS/LQ.1/25	Payment for Services not Rendered	21,602,800.00	21,602,800.00	0.00
	TOTAL		880,460,114.62	880,460,114.62	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Yankwashi Local Government staff and local Education Authorities. To this effect, a number of Forty Four [44] 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 Sixty Million Two Hundred and Seventy One Thousand Five Hundred and Eighteen Naira (N 60,271,518.00) 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 Twelve [12] numbers of staff retired and deceased owed Yankwashi Local Government Council, the sum of Four Million Three Hundred Thousand Five Hundred and Ninety Naira (N 4,300,590.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/YKS/LQ15/25

The, Hon. Chairman
Yankwashi Local Government

Station: Yankwashi L.G
Pv. No.: Cc Date: Dec, 25
Head CC Sub Head: CC
Amount N: 7, 050,000
Payee: Sunday Persons
Nature of Payment: Un approve Payment Vouchers
Date:

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

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UN APPROVE PAYMENT VOUCHERS

The sum of Seven Million and Fifty Thousand Naira Only (₦7,050,000.00) were paid for various services to the Local Government see the attached for more details.

Audit examination reveals that the above expenditures were not certified by the Chief Accounting officer of the Local Government (Chairman) Contrary to the provision of financial memoranda chapter 1:10 (3-5).

In view of the above the concerned officers should asked to explain on this serious anomalies or otherwise the sum be refunded and this office be informed re-examination and on be sanction against them.

This is copies to the Auditor General local Government Councils and Zonal Director Audit Kazaure Zone for their information and further necessary action.

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/YKS/LQ14/25

The, Hon. Chairman
Yankwashi
Local Government

Station: Yankwashi L.G
Pv. No.: Cc *Date:* Dec, 25
Head CC *Sub Head:* CC
Amount N: 187, 451,666
Payee: Sunday Person
Nature of Payment: Irregular Payment
Date:

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

DCA
Pls deal
[signature]
AAG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS

The sum of One Hundred and Eight Seven Million, Four Hundred and Fifty One Thousand Six Hundred and Sixty Six Naira (₦187,451,666) Only, were expended for Various Service to the Local Government Refer the schedule attached for more details.

Audit examination revealed that the above payment vouchers were not properly documented and made contrary to the provision of financial memoranda FM 14:4 (3).

In view of the above concerned officers should be rectify the anomalies and present the prepared payment vouchers for re-examination or the sum be refunded to the Local Government account, otherwise they will be surcharge against their action.

The same copies to the Auditor General local Government Councils and Zonal Director Audit Kazaure Zone for their information and further necessary action.

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/YKS/LQ13/25

The, Hon. Chairman
Yankwashi
Local Government

Station: Yankwashi L.G
Pv. No.: Cc Date: Dec, 25
Head CC Sub Head: CC
Amount N: 43, 275,628
Payee: Sunday
Nature of Payment: Unpresented Payment Vouchers
Date: 10/3/26

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

DCA
Pls deal
AG

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS DECEMBER 2025.

Posting of payment voucher into cash book revealed, that the sum of Forty three Million Two Hundred and Seventy Five Thousand Six Hundred and Twenty Eight Naira (₦43,275,628=) only, were paid for various services to the local Government without prepared payment vouchers Refer 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 officers should be ask to produce and present a valid payment vouchers for audit examination otherwise the amount be refund this office be informed accordingly or be surcharge against the erring officer.

This is copies to the Auditor General local Government Councils and Zonal Director Audit Kazaure Zone for their information and further necessary action.

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No.: LG/AUD/KZO/YKS/LQ12/25

The, Hon. Chairman
Yankwashi
Local Government

Station: Yankwashi L.G
Pv. No.: Various *Date:* July-Nov, 25
Head CC *Sub Head:* CC
Amount N: 83, 287,000
Payee: Sunday Persons
Nature of Payment: Un Approve Payment Vouchers
Date:

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

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN APPROVE PAYMENT VOUCHES

The total sum of Eighty Three Million, Two Hundred and Eighty Seven Thousand Naira (₦83,287,000) only were paid for various services to the Local Government see the attached for details.

Audit examination reveals that the above expenditures were not certified by the chief Accounting Officer of the Local Government (Chairman) Contrary to the provision of the financial memoranda chapter 1:10.

In view of the above, the concerned officer should asked to explain on this anomalies otherwise the sum be refunded and this office be informed re-examination.

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

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Query No. LG/AUD/KZO/YKS/LQ11/25

The, Hon. Chairman

Yankwashi

Local Government

Station: Yankwashi L.G

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

Head CC Sub Head: CC

Amount N: 6, 297,079.41

Payee: Sunday Persons

Nature of Payment: Project Not Executed

Date: 25/2/26

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

DCA
Pls deal
HAG

AUDIT QUERRY

PROJECTS NOT EXECUTED

The sum of Six million, Two Hundred and Ninety Seven Thousand Seventy Nine Naira, Forty one kobo (₦6,297,079.41) only, were paid for various projects to the local government as per attached details.

During an Audit examination for the period above we observed that the projects are not yet executed.

This action contrary to the provision of financial memoranda 14:9 (2)

Therefore, the officer concerned should be ask to explain on such acts or refund the whole amount involved to the treasury and furnish this office with the recovery details for further verification.

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

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/YKS/LQ10/25

The, Hon. Chairman
Yankwashi
Local Government

Station: Yankwashi L.G
Pv. No.: CC *Date:* July-Nov, 25
Head CC *Sub Head:* CC
Amount N: 20, 354,547=
Payee: Sunday Persons
Nature of Payment: Service Not Rended
Date:

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

DCA
Pls deal
25/2/26

AUDIT QUERRY

PAYMENT FOR **SERVICES NO YET TO BE RENDED**

The sum of Twenty Million Three Hundred and Fifty Four Thousand five Hundred and Forty Seven Naira only (₦20,354,547) were expended for various service to the Local Government see attached schedule for more details.

Audit Examination revealed that, the above expenditures were not executed according to want were presents in the payment vouchers. Contrary to the provision of financial memoranda 14:9 (2) refer.

In view of the above, the concerned officers should be ask to explains or else the total amount involve be refunded and this office be informed immediately.

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

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/YKS/LQ9/25

The, Hon. Chairman
Yankwashi *Local Government*

Station: Yankwashi L.G
Pv. No.: CC Date: July-Nov, 25
Head: CC Sub Head: CC
Amount N: 57, 759,999.52
Payee: Sunday Persons
Nature of Payment: Un Accounted Payment
Date:

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

DCA
Pls treat
A AG 25/2/26

AUDIT QUERRY

UN ACCOUNTED PAYMENTS

The sum of Fifty Seven Million, Seven Hundred and Fifty Nine Thousand, Nine Hundred and Ninety Nine Naira Fifty Two Kobo (₦57,759,999.52) only were paid from the Local Government project and overhead Account refer to the schedule attached for the details.

Examination reveals that the above payment were made on directives without the use of prepared valid vouchers to support the payment this is contrary to the provision of financial memoranda (FM) 1:10 (3-4) refer.

In view of the above the concerned officers should either produce authority payment vouchers or refund the whole amount involved.

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

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/KZO/YKS/LQ8/25

The, Hon. Chairman
Yankwashi
Local Government

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

DCA
Pls deal
AG 25/2/26

Audit Form 1

Station: Yankwashi L.G
Pv. No.: CC *Date* July-Nov, 25
Head CC *Sub Head:* CC
Amount N: 243, 551,878.34
Payee: Sunday Persons
Nature of Payment: Un Presented Irregular Payment
Date:

AUDIT QUERRY

IRREGULAR PAYMENTS

The sum of Two hundred and Forty Three Million, five Hundred and Fifty one Thousand, Eight Hundred and Seventy Eight Naira Thirty Four Kobo (₦243,551,878.34) only were expended for various service to the Local Government Refer the schedule attached for more details.

Audit Examination revealed that, the above payment vouchers were not properly documented and made contrary to the provision of financial memoranda and 14:3.

In view of the above, concerned officer should be asked be ratify the anomalies and present the prepared payment voucher for re examination or the sum be refunded to the local government account, otherwise they will be surcharge against their action.

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

Ali Musa CNA
Area Auditor
Yankwashi L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/YKS/LQ7/25

The, Hon. Chairman
Yankwashi
Local Government

Station: Yankwashi L.G
Pv. No.: CC *Date* July-Nov, 25
Head CC *Sub Head:* CC
Amount N: 22, 550,747.77
Payee: Sunday Persons
Nature of Payment Un Presented Payment Vouchers
Date:

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

DCA
Pls deal
AAG 25/2/26

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

The sum of Twenty Two Million Five Hundred and Fifty Thousand Seven Hundred and Forty Seven Naira Seventy seven kobo only. (₦22,550,747.77) Were paid for various services made to the local Government without preparing payment vouchers. Refer to the schedule attached for more details.

This is contrary to the provision of financial memoranda for 14:3 refer.

In view of the above the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or the total sum be refunded and this office be informed immediately.

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

Ali Musa CNA
Area Auditor
Yankwashi L.G

19.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: YANKWASHI L.G.A

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

Head CC *Sub Head:* CC

Amount N: 13,828,778

Payee: Various

Nature of Payment; Un Remitted Taxes

Date: 16/09/2025

Local Querry No. LG/AUD/KZO/YKS/LQ6/25

The, CHAIRMAN

YANKWASHI *Local Government*

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

DCA
Pls deal
26/09/25

AUDIT QUERRY

UN REMITED TAXES FOR JANUARY TO JUNE 2025

Audit examination revealed that total Unremitted Taxes to the tune of Thirteen Million, Eight Hundred and Twenty Eight Thousand, Seven Hundred and Seventy Eight Naira. (₦13,828,778) Only, were paid without the attachments of payment evidences. Refer to the attached schedule for details.

This is contrary to the provision of Financial Memorandum (FM) 17:23.

In view of the above, therefore, the concerned officers should be ask to explain or provide evidence of payment Otherwise the total sum be refunded and this office be inform accordingly.

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

Kabiru Musa
Area Auditor,
Yankwashi LGA

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

17.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/YKS/LQ5/25

The, CHAIRMAN

YANKWASHI *Local Government*

Station: YANKWASHI L.G.A

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

Head CC *Sub Head:* CC

Amount N: 29,950,000

Payee: Various

Nature of Payment: Un Accounted Security Votes/Imprest

Date: 16/09/2025

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

DCA
Pls deal
AG 15/10/25

AUDIT QUERRY

UN ACCOUNTED SECURITY VOTES/IMPREST FOR JANUARY TO JUNE 2025

The Sum of Twenty Nine Million, Nine Hundred and Fifty Thousand Naira (₦29,950,000) only were paid as Security Votes and Imprests by the Local Government. Refer to the attached schedule for more details.

During our Audit examination we observed that the above payments negate the provision of Financial Memoranda (FM) Chapter 18(2) which state that; "the amount received is by no means a personal money which should therefore be accounted for".

In view of the above, therefore, the concerned Payees should be ask to account for what they received and represent to this office for re-examination.

The same is copied to the Auditor General Local Governments, Jigawa State and Zonal Director, Kazaure for information and necessary action.

Kabiru Musa
Area Auditor,
Yankwashi LGA

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

14

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: YANKWASHI L.G.A

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

Head CC *Sub Head:* CC

Amount N: 15,618,000

Payee: Various

Nature of Payment; Unapproved Payment Vouchers

Date: 16/09/2025

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

The, CHAIRMAN

YANKWASHI *Local Government*

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

DCA
Plc deal
QU) Cash
AG 6/10/25

AUDIT QUERRY

UN APPROVED PAYMENTS VOUCHERS FOR JANUARY TO JUNE 2025

The Sum of Fifteen Million, Six Hundred and Eighteen Thousand Naira (₦15,618,000) only, were paid for services made to the Local Government. Refer to the attached schedule for details.

Audit examination revealed that, the Payment Vouchers were not approved by the Chief Accounting Officer (Chairman) of the Local Government. This action contradict provision of (FM) Chapter 1:10 (3) for Local Government.

In view of the above, therefore, the concerned officers should be ask to rectify the anomalies and forward the same to this office for re-examination.

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

Kabiru Musa
Area Auditor,
Yankwashi LGA

Ok, would be treated accordingly as endorsed and filed as appropriate please.
Bamwad
DCA
22/10/25

12.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

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

The, CHAIRMAN

YANKWASHI *Local Government*

Station: YANKWASHI L.G.A

Pv. No.: Various *Date:* JAN - JUNE 2025

Head CC *Sub Head:* CC

Amount N: 27,183,320.58

Payee: Various

Nature of Payment: Unaccounted Expenditures /Payments

Date: 16/09/2025

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

DCA
Pls deal
AG 6/10/25

AUDIT QUERRY

UN ACCOUNTED PAYMENTS FOR JANUARY TO JUNE 2025

The Sum of Twenty Seven Million, One Hundred and Eighty Three Thousand, Three Hundred and Twenty Naira Fifty Eight Kobo. (₦27,183,320.58) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Examination of Bank statement revealed that, the above payments were made without valid prepared payment vouchers to support the payments. This is contrary to the provision of financial memoranda (FM) Chapter 1:10(8) for Local Governments.

In view of the above, therefore, the concerned officers should either produce the authorized Payment Vouchers and post them into cash book or else refund the whole amount involved.

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

Kabiru Musa
Area Auditor,
Yankwashi LGA

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

6.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: YANKWASHI L.G.A

Local Querry No. LG/AUD/KZO/YKS/LQ2/25

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

The, CHAIRMAN

Head CC *Sub Head:* CC

YANKWASHI *Local Government*

Amount N: 98,224,020

Payee: Various

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 28/9/25
RECEIVED

DCA
Pls deal
AG 6/10/25

Nature of Payment; Irregular/Undocumented Payment Vouchers

Date: 16/09/2025

AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS FOR JANUARY TO JUNE 2025

The Sum of Ninety Eight Million, Two Hundred and Twenty Four Thousand Twenty Naira (₦98,224,020) only were expended for various services to the Local Government. See the attached schedule for more details.

During examination of the payment vouchers, we observed paid without been properly documented. This is contrary to the provision of financial memoranda (FM) 14:4 (2).

In view of the above, the Concerned officers should be ask to correct the anomalies and represent the same to this office for Audit reexamination otherwise appropriate Audit sanctions be applied to them.

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

Kabiru Musa
Area Auditor,
Yankwashi LGA

Treated as endorsed and filed as appropriate please
DCA
22/10/25

4.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/YKS/LQ1/25

The, CHAIRMAN

YANKWASHI *Local Government*

Station: YANKWASHI L.G.A

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

Head CC *Sub Head:* CC

Amount N: 2,474,650

Payee: Various

Nature of Payment; Un Presented Payment Vouchers

Date: 16/09/2025

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

DCA
Pls deal
AG 6/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS FOR JANUARY TO JUNE 2025

Posting of Payment Vouchers into Cashbook revealed that, the sum of Two Million, Four Hundred and Seventy Four Thousand, Six Hundred and Fifty Naira (₦2,474,650) only, were paid for various services made to the Local Government without prepared payment vouchers. Refer to the scheduled attached for details.

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

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

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

Kabiru Musa
Area Auditor, Yankwashi

Ok, noted as enforced and would be treated when filed as appropriate pls.
Bamwol
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Query No. LG/AUD/KZO/YKS/LQ16/25

The, Hon. Chairman Yankwashi *Local Government*

Station: Yankwashi L.G
Pv. No.: Cc *Date* Dec 25
Head CC *Sub Head:* CC
Amount N: 21, 602,800
Payee: Sunday Persons
Nature of Payment: Payment Service Not Rended
Date:

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

DCA
Pls deal
AG
10/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NO YET RENDERED

The sum of Twenty One Million, Six Hundred and Two Thousand, Eight Hundred Naira (₦21,602,800) Only were expended for Various services to the Local Government, see attached schedule for more details.

Audit examination revealed that, the above expenditures were not executed according to what the narrations presents on the payment vouchers, contrary to the provision of financial memoranda FM 14:9 (2) and 39.3 refer.

In view of the above, the concerned officers should be ask to explain on else the total amount involve be refunded and this office be informed immediately or an appropriate action be enforce on the erring officers.

This is copies to the Auditor General local Government Councils and Zonal Director Audit Kazaure Zone for their information and further necessary action

Ali Musa CNA
Area Auditor
Yankwashi L.G

INSPECTION REPORT
AND
RESPONSE
TO
QUERIES

1.

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

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

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

The Chairman,

Yankwashi Local Government,

Jigawa State.

DCA
Pls deal as usual
AG 6/10/25

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

The books of account maintained by treasury department of your local government have been examined and the following were the issues observed and forwarded to you for information. action and immediate reply:- this is copied to the Auditor General, Local Government councils, Jigawa State, for information and necessary action.

INTERNAL CONTROL:- The Internal control system was not so effective because of the level of irregularities observed in the system of operation.

CASH BOOK:- The cash book maintained by the local Government cashier has been posted and examined, the following issues were observed:-

1. UN ACCOUNTED PAYMENTS:- During posting of Bank Statements into Cash book, some payment were traced unaccounted and not posted into cash book, therefore, queries were issued to that regard, FM Chapter 1:10(10)&18(2),:

LG/KZRZO/YKS/LQ1/2025	₦27,183,320.
LG/KZRZO/YKS/LQ5/2025	₦29,950,000.

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

2

2. BANK RECONCILIATION:- Contrary to the provision of FM chapter 19:23, there were no monthly reconciliation between cash book and Bank Statements Balances during the period under review.

3. IRREGULAR PAYMENTS:- Various payment vouchers were observed paid without proper documentations to support them, this is contrary to FM chapter 14:4(4), some of these are: store receipt vouchers, cash receipts invoices, bill of quantities (BQ), Agreements etc. as a result of that, audit query was issued:

LG/KZRZO/YKS/LQ3/2025	₦98,224,020

4 .UNREMITTED TAXES:- Examination indicated that many taxes were not evidently proved paid, contrary to the FM chapter 17:23, in view of this, therefore, query was issued in that regard:

LG/KZRZO/LQ6/2025	₦13,828,778.

5 .UN PRESENTED PAYMENTS: Some payment vouchers were observed not presented to us for examination, query was issued to that, FM Chapter 14:3,:

LG/KZRZO/LQ2/2025	N2,474,650.

6. UN APPROVED PAYMENTS: Some payment vouchers were found not approved by Chief Accounting Officer (Chairman) and the payments were already made, contrary to the FM chapter 1:4, query was issued to that regard:

LG/KZRZO/YKS/LQ4/2025	N15,618,000.

7.INTERNALLY GENERATED REVENUE:-The control system for generating this revenue is poor because of incomplete records presented to us.

8.PROJECT INSPECTION:- We have conducted this successfully and corrections were given at some areas noted, except where we were unable to reach.

3.

CONCLUSIONS:- In view of the above, you are required to respond to this Audit report immediately.

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

a. Monthly Bank Reconciliation
b. Asset Register
c. Policy File.
d. Proper use of stores and placement of old parts when renovations or repairs occur.
e. No payment without valid voucher.
f. Internally Generated Revenue Record should be updated in order to determine your actual performance compare with budget.
g. Proper documentations should be made on receipt and payment vouchers.

17/09/2025

Bashir Ibrahim Hassan, CNA

Zonal Director, Kazaure

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Our Ref: LG/AUD/KZR/ZO/YKS/R.1/2025 Your Ref: Date: 10, February, 2026
22, Shaaban, 1447

THE HON. CHAIRMAN

YANKWASHI LOCAL GOVERNMENT DCA

JIGAWA STATE Pls treat as appropriate AG 25/2/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 27/02/26
RECEIVED

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

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

INTERNAL CONTROL SYSTEM

The internal control System enforced by the management of the Local Government was week, as many payment vouchers were not pass through internal Audit unit for pre-Auditing before payment . This is contrary to the provision of Model Financial Memoranda FM Chapter 40.

CASH BOOK

The Cash Book Presented to us was posted against the payment vouchers, Received vouchers and Salaries Deduction but some of payment vouchers were not presented for Examination during the period and were queried.

UNPRESENTED PAYMENT VOUCHERS

It was observed during an inspection for the period under review, that the various payment vouchers amounting to Twenty two Million, Five Hundred and fifty Thousand, Seven Hundred and Forty seven Naira **(22,550,747)** Only, up to the time of writing this Report were not presented. Resulted of that Query was issued with reference below **LG/AUD/KZR/ZO/YKS/LQ.7/25**

UNDOCUMENTED PAYMENT VOUCHERS

Various payment Vouchers Amounting to Two Hundred and Forty three Million, Five Hundred and Fifty One Thousand, Eight Hundred and Seventy Eight Naira **(243,551,878)** only, were paid without proper documentation such as cash sales, Invoice, Store Receipt Voucher (S R V) Bill of quantities(BQ) Local Purchase order (L P O) Agreement etc, to support the payment. This is Contrary to the Provision of Financial Memoranda FM Chapter 14 as a result of that Audit Query were issued **LG/AUD/KZR/ZO/YKS/LQ.8/25**

UN- ACCOUNTED PAYMENT VOUCHERS

Expenditure worth Fifty Seven Million, Seven Hundred and Fifty Nine Thousand, Nine Hundred and Ninety Nine Naira (57,759,999) only, were observed been made without prepared payment voucher to support the payment, this has gone contrary to the provision of Financial Memoranda FM 14.3, Audit Queries reference No. **LG/AUD/KZR/ZO/YKS/LQ.9/25** Was issued to that regard.

SERVICE NOT YET BE RENDERED

The sum of Twenty Million, Three Hundred and Fifty Four Thousand, Five Hundred and Forty Seven Naira **(20,354,547)** Only, Were Paid for Various Purchases and Repairs . But during an inspection we were interviewing and the service was not rendered. Queries No. **LG/AUD/KZR/ZO/YKS/LQ.10/25** was raised

UN-APPROVED PAYMENT

The sum of Eighty Three Million, Two Hundred and Eighty Seven Thousand, Naira **(83,287,000)** Only, Were Paid to the Payee For Various Services to be rendered to the local Government But no Authorization/Approval of Accounting officer (Chairman). This is Contrary to the Provision of Financial Memoranda (FM) Chapter (14:3) Which state that the Payment Must be Supported by a properly authorized /Approved Payment Voucher. As a Result of That We Issued Queries No. **LG/AUD/KZR/ZO/YKS/LQ.12/25**

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

PROJECTS NOT YET EXECUTED

Capital project were under taken by the local Government in various nooks and Corner, it was observed during the verification of the project that a Total sum of Six Million, Two Hundred and Ninety Seven Thousand, Seventy Nine Naira **(6,297,079)** only, Project were not Executed as a result of that query letter reference No. **LG/AUD/KZR/ZO/YKS/LQ.11/25** Was issued.

INTERNALLY GENERATED REVENUE

The revenue earning Book maintained by the revenue section of the local Government has been Presented but due to the time factor we were unable to Examine and we will Report Later.

RECOMMENDATION

- The Internal control system should be fully adhered to.
- Monthly bank reconciliation has to be effected
- Out standing payment vouchers are to be presented and fully documented
- Items not taken on charge to store should be fully supported with necessary document and supply to the local government store.
- Project not yet executed are to be executed and this office be inform for our verification.

CONCLUSION

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

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

Salisu Musa C N A

Zonal Director Kazaure Zone.

23.

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply Please quote

Ref. No. YKSLG/FIN/TR/VOL.II/005/2025

P.M.B.5011
KAZAURE - NIGERIA

Date: 16th Oct. 2025

The Auditor General,
Local Government Audit,
Dutse-Jigawa state.

DCA
Pls deal and review
AG 22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/10/25
RECEIVED

RESPOND TO AUDIT QUERIES FOR THE PERIOD OF JANUARY-JUNE, 2025

Reference to the letter No. LG/AUD/YKS/RI/T/204 dated 16th September, 2025 equivalent to 23 Rabiul-Auwal 1447AH with regard to the audit inspection for the period of January to June 2025 as mentioned above.

1. Query No. LG/AUD/KZO/YKS/LQ-1/25 referred to unpresented payment vouchers for January to June amounted to the tune of ₦2,474,650 only. Are now ready to be presented before you.
2. Query No. LG/AUD/KZO/YKS/LQ-2/25 referred to irregular/undocumented payment vouchers for January to June 2025 amounted to the sum of ₦98,224,020 only are now sorted and fully documented for your verification.
3. Query No. LG/AUD/KZO/YKS/LQ-3/25 referred to unaccounted payment vouchers for January to June 2025 amounted to the tune of ₦27,183,320.58 only are now accounted and fully posted in the cashbook. They are ready for your verification.
4. Query No. LG/AUD/KZO/YKS/LQ-4/25 referred to unapproved payment vouchers for January to June 2025 amounted to the tune of ₦15,618,000 only. Approval letters has been attached to each payment voucher for your verification.
5. Query No. LG/AUD/KZO/YKS/LQ-5/25 referred to unaccounted security vote/imprest for January to June, 2025. Amounted to the sum of ₦29,950,000 are also accounted for your verification.
6. Query No. LG/AUD/KZO/YKS/LQ-6/25 referred to unremitted taxes for January to June, 2025. Amounted to the tune of ₦13,828,778 only are now remitted and all possible attachment evidence have been attached.

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

24.

In view of the foregoing, I am requesting the presence of Area Auditor and Zonal Director to revisit Yankwashi Local Government and re-verify our respond on these queries.

Kindly accept the assurance of my esteem regard.

Shu'aibu Usman Adam
Hon. Chairman

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply Please quote
Ref. No. YKSLG/AUD/035/VOL.II/XX

P.M.B.5011
KAZAURE - NIGERIA

Date: May, 4th 2026 AD

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

DCA
Pls deal

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Date: 25/5/26
RECEIVED

RESPOND TO AUDIT QUARRIES FOR THE PERIOD OF JULY – DECEMBER, 2025

Reference to your Letter No. LG/AUD/YKSLG/VOL.II/XX dated 15th March, 2025 with regards to the Audit Inspection for the period of July – December, 2025 as mentioned above.

1/ Query No: LG/AUD/KZO/YKS/LQ.7/2025: Referred to unpresented payment vouchers amounting to the sum of Twenty Two Million, Five Hundred and Fifty Thousand, Seven Hundred and Forty Seven Naira, Seventy Seven Kobo (N22,550,747.77K) only, have been sorted out and ready to be presented before you.

2/ Query No. LG/AUD/KZO/YKS/LQ.3/2025: Referred to irregular payment vouchers for the month of July to November, 2025 amounting to the sum of Two Hundred and Forty Three Million, Five Hundred and Fifty One Thousand, Eight Hundred and Seventy Eight Naira, Thirty Four Kobo (N243,551,878.34K) only, are now fully documented, all possible attached has been attached and are ready to be presented before you for your verification, please.

3/ Query No. LG/AUD/KZO/YKS/LQ.9/2025: Referred to unaccounted payment vouchers July to December, 2025, amounting to Fifty Seven Million, Seven Hundred and Fifty Nine Thousand, Nine Hundred and Ninety Nine Naira, Fifty Two Kobo (N57,759,999.52K) only, has been accounted and fully posted in the Cash Book. They are equally ready for your verification.

4/ Query No. LG/AUD/KZO/YKS/LQ.10/2025: Referred to service not yet to be rendered amounting to the sum of Twenty Million, Three Hundred and Fifty Four Thousand, Five Hundred and Forty Seven Naira (N20,354,547:00) only. This has been executed and documented for your verification.

5/ Query No. LG/AUD/KZO/YKS/LQ.11/2025: Referred to Projects not executed, amounting to the sum of Six Million, Two Hundred and Ninety Seven Thousand, Seventy Nine Naira, Forty One Kobo (N6,297,079.41K) only. The Project has been executed and are ready for your Re-Inspection, please.

6/ **Query No. LG/AUD/KZO/YKS/LQ.12/2025:** Referred to Unapproved Payment Vouchers amounting to the sum of Eighty Three Million, Two Hundred and Eighty Seven Thousand Naira (N83,287,000:00) only, are now approved and rady to be presented before you.

7/ **Query No. LG/AUD/KZO/YKS/LQ.13/2025:** Referred to Unpresented Payment Vouchers for the month of December, 2025, amounting to the sum of Forty Three Million, Two Hundred and Seventy Five Thousand, Six Hundred and Twenty Eight Naira (N43,275,628:00) only, has been sorted and presented before you.

8/ **Query No. LG/AUD/KZO/YKS/LQ.14/2025:** Referred to Irregular Payment Vouchers for the month of December, 2025, amounting to the sum of One Hundred and Eighty Seven Million, Four Hundred and Fifty ne Thousand, Six Hundred and Sixty Six Naira (N187,451,666:00) only. All documents has been attached and fully corrected and ready for presentation before you.

9/ **Query No. LG/AUD/KZO/YKS/LQ.15/2025:** Referred to Un-Approved Payment Vouchers for the month of December, 2025 to the total sum of Seven Million, Fifty Thousand Naira (7,050,000:00) only, are also approved and ready for your further verification.

10/ **Query No. LG/AUD/KZO/YKS/LQ.15/2025:** Referred to Payment of Services Not Rendered for the month of December, 2025 amounting to the sum of Twenty One Million, Six Hundred and Two Thousand, Eight Hundred Naira (N21,602,800:00) only. This Services has been executed and are ready for your Re-Inspection, please.

Finally, I am requesting the presence of Area Auditor and Zonal Area Auditor to revisit Yankwashi Local Government to reverify our respond on the Queries above.

Kindly accept the Assurance of our esteem regards,

04/05/26

Shu'aibu Muhd Adam
Hon. Chairman