DUTSE

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
DUTSE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

DUTSE

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT
JIGAWA STATE
UNITY AND FAITH, PEACE AND PROGRESS

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
DUTSE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

Contents

DUTSE LOCAL GOVERNMENT COUNCIL
JIGAWA STATE OF NIGERIA

In case of reply please quote
Ref. No. DUTLG/FIN/AA/OFF/VOL.1

Date: 19/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/3/26
RECEIVED

The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls treat
AG 19/3/26

Sir,

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

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

For your further necessary action and guidance please.

Best regards.

Suleiman Mato
Treasurer
For:-Hon. Chairman

HON. (DR). SIBU ABDULLAHI
ALGON CHAIRMAN
EXECUTIVE CHAIRMAN
DUTSE LOCAL GOVT.

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DTLG/FIN/S/7/II/T.I/000

30th March, 2026

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

19-3-2026	19/3/26
ZAITI AHMED ALIYU	**SIBU ABDULLAHI**
TREASURER	EXERCUTIVE CHAIRMAN

DUTSE LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________

*Date:*______________________

DUTSE LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:

1. **General information**

1.1 The Federal Executive Council of Nigeria approved the adoption of International Public Sector Accounting Standards (IPSAS) in July 2010. Public Sector Entities were required to adopt, prepare and present 2014 Financial Statements on Cash Basis while 2016 Financial Statements was to be prepared using Accrual Basis IPSAS. Jigawa State Local Governments was in compliant with Cash Basis

2.1 **Statement of compliance with IPSAS and explanations**

The financial statements of Jigawa State Local Government Councils have been prepared in accordance with Accrual Basis, International Public Sector Accounting Standards (IPSASs).

The Local Governments Financial Statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand signs (N'000) is not indicated. The accounting policies have been consistently applied to all years presented. It is therefore, the Jigawa State Local Government Councils Financial Statements are prepared on an Accrual Basis.

The Financial Statements presented include:
Statement 1: Consolidated Statement of Financial Performance
Statement 2: Consolidated Statement of Financial Position
Statement 3: Consolidated Statement of Cash Flows
Statement 4: Consolidated Statement of Changes in Equity
Statement 5: Comparisons of Budgeted and Actual
Notes to the Accounts

2.2 **The Accounting Policies**

A. Measurement Basis
These GPFS have been prepared under the historical cost convention (as modified by revaluation or fair value of certain assets and liabilities where applicable).

B. Effort were made to apply all the provisions of the IPSAS unless where it was indicated.

C. Other Accounting Policies

1. **Basis of Accounting**
These GPFS have been prepared tastefully on Accrual Basis of Accounting.

2. Accounting Period
The accounting year (fiscal year) shall be from 1st January to 31st December in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

3. **Reporting Currency**
The GPFS shall be prepared in the Nigerian Naira.

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

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

1. **General information**

1.1 The Federal Executive Council of Nigeria approved the adoption of International Public Sector Accounting Standards (IPSAS) in July 2010. Public Sector Entities were required to adopt, prepare and present 2014 Financial Statements on Cash Basis while 2016 Financial Statements was to be prepared using Accrual Basis IPSAS. Jigawa State Local Governments was in compliant with Cash Basis

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

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

5. **Comparative Information**

The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2025 and 2024) simultaneous for comparative purposes.

6. **Completeness**

The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations

7. **Prudence**

There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.

8. **Neutrality**

The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.

9. **Verifiability**

The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.

10. **Understandability**

The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.

11. **Budget Figures**

The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2025 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.

12. **Revenue:** Non-Exchange Transactions Fees, taxes and Fines.

a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.

b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

Expenses:
All expenses should be reported on an accrual basis, i.e. all expenses are to be recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

14. Employee Benefits/Pension obligations:
Under the Defined Benefits Scheme:

a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

15. Statement of Cash flow
This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.
The Cash flow statement shall consist of three (3) sections:

a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.
c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent
a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

17. Accounts Receivable:
a. Receivables from Exchange Transactions
I. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

18. Prepayments
a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
c. Prepayments for which the benefits are to be derived in the following 12 months should be

classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.

c. The following shall constitute expenditure on PPE:

i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.

ii. Construction Cost- including materials, labour and overheads.

iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Jigawa State Local Government's Class of PPE and the relevant useful lives and depreciation rates are:

Buildings	=	2% = 50years
Land	=	2% =50 years
Plant & Machinery	=	6.67% = 15years
Furniture & Fittings	=	10%=10 years
Motor Vehicles	=	20 = 5 years
Office Equipment	=	20%= 5 years

The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

20. Deposits

a. Deposits consist of resource held in custody on behalf of third parties.

b. Deposits can also represent payments received in advance for goods/services to be offered later.

c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

22. Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.

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

DUTSE 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
₦			₦	₦	₦	₦	₦
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,427,331,171.41	Government Share of FAAC (Statutory Revenue)	1	4,306,334,416.49	4,353,372,370.00	0.00	4,353,372,370.00	47,037,953.51
2,595,304,575.21	Government Share of VAT	2	3,319,867,967.62	2,785,076,495.00	0.00	2,785,076,495.00	(534,791,472.62)
	Tax Revenue	3		200,000.00	0.00	200,000.00	200,000.00
15,196,155.85	Non Tax Revenue	4	88,071,989.13	43,910,000.00	0.00	43,910,000.00	(44,161,989.13)
87,375,506.60	Transfer from Other Government Entities	5	286,940,985.12	2,000,000.00	0.00	2,000,000.00	(284,940,985.12)
5,125,207,409.07	**Total Revenue (a)**		**8,001,215,358.36**	**7,184,558,865.00**	**0.00**	**7,184,558,865.00**	(816,656,493.36)
	EXPENDITURE						
1,734,689,302.99	Salaries & Wages	6	2,848,238,572.58	3,101,680,683.00	0.00	3,101,680,683.00	253,442,110.42
129,120,919.48	Social Benefit	7	311,068,008.56	205,000,000.00	0.00	205,000,000.00	(106,068,008.56)
1,672,423,208.64	Overhead Cost	8	2,508,253,799.82	2,979,200,072.00	221,787,797.00	2,757,412,275.00	470,946,272.18
	Other over Head Cost						
1,120,790,541.10	Grants & Contributions	9	1,519,721,993.65	630,000,000.00	0.00	630,000,000.00	(889,721,993.65)
127,173,778.72	Transfer to other Govt. Agencies	10	151,376,157.49	66,464,020.48	0.00	66,464,020.48	(84,912,137.01)
203,150,538.08	Depreciation		255,631,968.91	-			
4,987,348,289.01	**Total Expenditure (b)**		**7,594,290,501.01**	**6,982,344,775.48**	**221,787,797.00**	**6,760,556,978.48**	**(611,945,725.53)**
137,859,120.06	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		**406,924,857.35**				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (D)						
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		**406,924,857.35**				
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00				
	Net Surplus/ (Deficits) for the period G=(E-F)		**406,924,857.35**				

The accompanying notes form part of these statements

19-3-2026
ZAITI AHMED ALIYU
Treasurer
Dutse Local Government, Jigawa State

DUTSE 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	9,961,575.12		23,753,868.40	
Receivables	15	65,188,021.20		65,188,021.20	
Prepayments					
Inventories					
Total Current Assets : A			**75,149,596.32**		**88,941,889.60**
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	5,673,520,940.63		5,252,803,790.00	
Intangible Assets					
Total Non Current Assets : B			**5,673,520,940.63**		5,252,803,790.00
Total Assets: C = A + B			**5,748,670,536.95**		**5,341,745,679.60**
LIABILITIES:-					
Current Liabilities					
Deposits	17	68,231,387.38		68,231,387.38	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities : D			**68,231,387.38**		68,231,387.38
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	20,459,313.61		20,459,313.61	
Total Non Current Liabilities : E			**20,459,313.61**		**20,459,313.61**
Total Liabilities : F = D + E			**88,690,700.99**		**88,690,700.99**
Net Assets: G = C - F			**5,659,979,835.96**	0.00	**5,253,054,978.61**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	5,137,263,433.00		5,137,263,433.00	
Accumulated Surplus/(Deficits)	20	522,716,402.96		115,791,545.61	
Minority Interest					
Total Net Assets/Equity: H = G			**5,659,979,835.96**		**5,253,054,978.61**

The accompanying notes form part of these statements

19-3-2026
ZAITI AHMED ALIYU
Treasurer
Dutse Local Government, Jigawa State

DUTSE 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**	4,306,334,416.49	0.00	2,427,331,171.41	0.00
Government Share of VAT	**2**	3,319,867,967.62	0.00	2,595,304,575.21	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	88,071,989.13	0.00	15,196,155.85	0.00
Transfer from Other Government Entities	**5**	286,940,985.12	0.00	87,375,506.60	0.00
Total Inflow from operating Activities (A)		**0.00**	**8,001,215,358.36**	**0.00**	**5,125,207,409.07**
Outflows					
Salaries & Wages	**6**	2,848,238,572.58	0.00	1,734,689,302.99	0.00
Social Benefits	**7**	311,068,008.56	0.00	129,120,919.48	0.00
Overhead Cost	**8**	2,508,253,799.82	0.00	1,672,423,208.64	0.00
Grants & Contributions	**9**	1,519,721,993.65	0.00	1,120,790,541.10	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	**10**	151,376,157.49	0.00	127,173,778.72	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**0.00**	**7,338,658,532.10**	**0.00**	**4,784,197,750.93**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		**0.00**	**662,556,826.26**	**0.00**	**341,009,658.14**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(676,349,119.54)	0.00	(318,690,895.08)	0.00
Net Cash Flow from Investing Activities		0.00	**(676,349,119.54)**	0.00	(318,690,895.08)
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	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	0.00
Net Cash Flow From All Activities		0.00	(13,792,293.28)	0.00	22,318,763.06
Cash & Its Equivalent as at 1st January, 2025		0.00	23,753,868.40	0.00	1,435,105.34
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**9,961,575.12**	**0.00**	**23,753,868.40**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		0.00	406,924,857.35	0.00	137,859,120.06
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		0.00	255,631,968.91	0.00	203,150,538.08
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(676,349,119.54)	0.00	(318,690,895.08)	0.00
Total Items Classified as Investing Activities		**0.00**	**(676,349,119.54)**		(318,690,895.08)
Net Cash Flow From All (Operating) Activities		**0.00**	**(13,792,293.28)**	0.00	22,318,763.06
Cash & it's Equivalent as at 1 January,2025		0.00	**23,753,868.40**	0.00	1,435,105.34
Cash & it's Equivalent as at 31 December,2025		**0.00**	**9,961,575.12**	0.00	**23,753,868.40**

The accompanying notes form part of these statements

19-3-2026

ZAITI AHMED ALIYU
Treasurer
Dutse Local Government, Jigawa State

DUTSE 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)		5,137,263,433.00	115,791,545.61	5,253,054,978.61
IPSAS Adjustment				0.00
Additions During the year				
Surplus/Deficit for the year			**406,924,857.35**	406,924,857.35
Closing Balance		**5,137,263,433.00**	**522,716,402.96**	**5,659,979,835.96**

The accompanying notes form part of these statements

19-8-2026
ZAITI AHMED ALIYU
Treasurer
Dutse Local Government, Jigawa State

DUTSE 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 (₦)**
	STATUTORY ALLOCATION	3,078,089,958.81	1,239,285,246.00	(1,838,804,712.81)	602,969,482.19
	SHARE OF EXCHANGE	231,576,932.91	1,600,000,000.00	1,368,423,067.09	1,408,245,400.91
	SHARE OF NON OIL REVENUE	28,167,756.12	600,000,000.00	571,832,243.88	70,419,390.30
	Shares of Solid Minerals	6,915,288.90	300,000,000.00	293,084,711.10	3,344,345.60
	E-MONEY	173,894,946.55	600,000,000.00	426,105,053.45	83,633,542.96
	ADD IN FLOW	708,577,563.18	14,087,124.00	(694,490,439.18)	219,008,066.09
	PARIS CLUB	42,074,933.02	0.00	(42,074,933.02)	0.00
	ECOLOGY	37,037,037.00	0.00	0.00	0.00
	TOTAL	**4,306,334,416.49**	**4,353,372,370.00**	47,037,953.51	2,427,331,171.41

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
MONTH	**STATUTORY ALLOCATION**	**SHARE OF EXCH**	**SHR OF NON OIL**	**ADD. INFLOW**	**E-MONEY**	**SHARE OF SOLID**	**TOTAL**	**MONTH**	**STATUTORY ALLOCATION**
JANUARY	89,662,990.92	100,571,079.79	0.00	0.00	13,140,865.04	0.00	0.00	279,206,331.48	482,581,267.23
FEBRUARY	183,727,745.72	52,442,728.34	0.00	0.00	8,633,483.58	0.00	0.00	129,198,966.41	374,002,924.05
MARCH	195,839,081.35	0.00	0.00	6,915,288.90	14,653,845.59	0.00	0.00	185,185,185.19	402,593,401.03
APRIL	225,900,783.99	0.00	0.00	0.00	10,454,016.59	0.00	0.00	0.00	243,520,859.47
MAY	230,618,210.18	20,564,048.44	0.00	0.00	16,272,284.05	0.00	21,037,466.51	0.00	288,492,009.18
JUNE	210,412,257.73	19,558,424.92	0.00	0.00	11,577,766.45	37,037,037.00	0.00	0.00	278,585,486.10
JULY	253,689,018.75	10,237,912.36	28,167,756.12	0.00	12,206,727.44	0.00	21,037,466.51	0.00	325,338,881.18
AUGUST	328,198,758.00	10,450,273.91	0.00	0.00	15,714,976.77	0.00	0.00	114,987,080.10	469,351,088.78
SEPTEMBER	343,752,223.47	10,586,406.26	0.00	0.00	13,465,855.95	0.00	0.00	0.00	367,804,485.68
OCTOBER	311,017,388.91	0.00	0.00	0.00	21,398,771.05	0.00	0.00	0.00	332,416,159.96
NOVEMBER	347,915,530.58	0.00	0.00	0.00	19,890,825.41	0.00	0.00	0.00	367,806,355.99
DECEMBER	357,355,969.21	0.00	0.00	0.00	16,485,528.63	0.00	0.00	0.00	373,841,497.84
TOTAL	**3,078,089,958.81**	**231,576,932.91**	**28,167,756.12**	**6,915,288.90**	**173,894,946.55**	**37,037,037.00**	**42,074,933.02**	**708,577,563.18**	**4,306,334,416.49**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	3,319,867,967.62	2,785,076,495.00	(534,791,472.62)	0.00

2a	**DETAILS OF GOVT. SHARE OF VAT**	**NET RECEIPT 2025**	**DEDUCTION AT SOURCE**	**TOTAL**	**NET RECEIPT 2024**	**DEDUCTION AT SOURCE**	**TOTAL**
S/N	**MONTH**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
1	JANUARY	257,920,400.01	0.00	257,920,400.01	191,583,709.60	0.00	191,583,709.60
2	FEBRUARY	307,006,487.73	0.00	307,006,487.73	165,741,156.20	0.00	165,741,156.20
3	MARCH	261,887,397.62	0.00	261,887,397.62	178,916,065.06	0.00	178,916,065.06
4	APRIL	256,349,496.03	0.00	256,349,496.03	217,166,727.90	0.00	217,166,727.90
5	MAY	253,996,368.79	0.00	253,996,368.79	199,185,261.92	0.00	199,185,261.92
6	JUNE	292,958,656.63	0.00	292,958,656.63	198,149,414.89	0.00	198,149,414.89
7	JULY	276,163,147.71	0.00	276,163,147.71	218,330,446.56	0.00	218,330,446.56
8	AUGUST	275,627,309.33	0.00	275,627,309.33	247,056,044.98	0.00	247,056,044.98
9	SEPTEMBER	293,006,100.12	0.00	293,006,100.12	224,246,804.17	0.00	224,246,804.17
10	OCTOBER	352,960,365.28	0.00	352,960,365.28	230,676,961.95	0.00	230,676,961.95
11	NOVEMBER	285,406,434.03	0.00	285,406,434.03	271,200,795.86	0.00	271,200,795.86
12	DECEMBER	206,585,804.34	0.00	206,585,804.34	253,051,186.12	0.00	253,051,186.12
	TOTAL	**3,319,867,967.62**	0.00	**3,319,867,967.62**	**2,595,304,575.21**	0.00	**2,595,304,575.21**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	200,000.00	200,000.00	0.00
	TOTAL	**0.00**	**200,000.00**	200,000.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	1,412,800.00	5,260,000.00	3,847,200.00	920,000.00
	FEES	65,615,959.13	14,020,000.00	(51,595,959.13)	5,706,635.84
	SALES	1,276,000.00	500,000.00	(776,000.00)	8,000.00
	EARNINGS	4,477,230.00	8,600,000.00	4,122,770.00	1,714,570.00
	RENT /SALES		2,800,000.00	2,800,000.00	4,920,000.00
	RENT GENERAL	15,290,000.00	10,000,000.00	(5,290,000.00)	
	REPAYMENT GENERAL		1,640,000.00	1,640,000.00	
	INVESTMENT INCOME		1,000,000.00	1,000,000.00	
	INTEREST EARNED		90,000.00	90,000.00	
	TOTAL	**88,071,989.13**	**43,910,000.00**	**(44,161,989.13)**	**15,196,155.85**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	30,000.00	200,000.00	(170,000.00)	45,000.00
	Tractor Hiring services	650,000.00	3,000,000.00	(2,350,000.00)	
	Communication Equipment Inst. Permits	4,000.00	740,000.00	(736,000.00)	
	Minor Industry Licenses Fees	105,000.00	100,000.00	5,000.00	5,000.00
	Building Material / Block Making Licenses	5,000.00	300,000.00	(295,000.00)	25,000.00
	Sand dredging license	226,000.00	200,000.00	26,000.00	20,000.00
	Trade/Wash Permit License	30,000.00	220,000.00	(190,000.00)	10,000.00
	Hotel/Restaurant Licenses	299,800.00	300,000.00	(200.00)	75,000.00
	Petroleum Permit Licenses	0.00	0.00	0.00	570,000.00
	Private School Registration	63,000.00	200,000.00	(137,000.00)	125,000.00
	TOTAL	**1,412,800.00**	**5,260,000.00**	(3,847,200.00)	**920,000.00**
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	48,717,541.44	7,000,000.00	41,717,541.44	1,542,115.72
	Business / Petty Trade Operating Fees	120,000.00	50,000.00	70,000.00	
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	20,000.00	300,000.00	(280,000.00)	76,000.00
	Bills Board Advertisement fee	45,000.00	500,000.00	(455,000.00)	210,000.00
	Contract Registration fee	14,723,417.69	3,100,000.00	11,623,417.69	876,970.12
	Laboratory Fee	3,000.00	20,000.00	(17,000.00)	
	Indigene Registration fee	1,894,000.00	2,500,000.00	(606,000.00)	1,484,550.00
	Timber Forestry Tree	90,000.00	50,000.00	40,000.00	
	AUTO MECHANIC	3,000.00	500,000.00	(497,000.00)	15,000.00
	TOTAL	**65,615,959.13**	**14,020,000.00**	51,595,959.13	**5,706,635.84**
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Sales of Stores /Scraps/ Unserviceable Items	1,276,000.00	500,000.00	776,000.00	8,000.00
	TOTAL	**1,276,000.00**	**500,000.00**	776,000.00	8,000.00

	EARNINGS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Earning from Market	1,379,030.00	1,450,000.00	(70,970.00)	159,000.00
	Earning from Motor Park	502,000.00	500,000.00	2,000.00	
	Earning from Comm, Activ, shop & shopping centre	1,294,500.00	3,500,000.00	(2,205,500.00)	1,500,070.00
	Abattoir / Slaughter House	104,000.00	500,000.00	(396,000.00)	5,500.00
	Earning from Agric Produce	1,008,200.00	1,500,000.00	(491,800.00)	50,000.00
	Earning from medical Services	189,500.00	1,150,000.00	(960,500.00)	
	TOTAL	**4,477,230.00**	**8,600,000.00**	**(4,122,770.00)**	**1,714,570.00**
	RENT /SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	REPAYMENT GENERAL	0.00	**0.00**	**0.00**	**0.00**
	Unclaimed Deposit	0.00	1,640,000.00	0.00	0.00
	TOTAL	0.00	**1,640,000.00**	0.00	0.00
	INVESTMENT INCOME	0.00		0.00	0.00
	Earning from Investment	0.00	1,000,000.00	0.00	0.00
	TOTAL	0.00	**1,000,000.00**	0.00	0.00
	INTEREST EARNED	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Interest on dividend	0.00	90,000.00	90,000.00	0.00
	TOTAL	0.00	**90,000.00**	0.00	0.00
	SALES/RENT	0.00	0.00	0.00	0.00
	Ground Rent and Penalties	15,290,000.00	10,000,000.00	5,290,000.00	4,920,000.00
	TOTAL	**15,290,000.00**	**10,000,000.00**	5,290,000.00	**4,920,000.00**
	GRAND TOTAL	**88,071,989.13**	**43,910,000.00**	**44,161,989.13**	**13,269,205.84**

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	164,500,000.00	0.00	0.00	85,400,000.00
	40% PHC STAFF SALARY CONTRIBUTION	120,465,478.52	0.00	0.00	1,975,506.60
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	0.00
	Total Transfer From Other Government Entities	**286,940,985.12**	**2,000,000.00**	**(284,940,985.12)**	**87,375,506.60**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation, 40% PHC STAFF SALARY CONTRIBUTION AND I.G.R)					
S/N	**MONTHS**	**ACTUAL**	**40% PHC STAFF SALARY CONTRIBUTION**	**I.G.R**	**TOTAL**	**ACTUAL**
1	JANUARY	30,000,000.00	0.00	164,625.55	30,164,625.55	2,900,000.00
2	FEBRUARY	16,000,000.00	0.00	164,625.55	16,164,625.55	14,500,000.00
3	MARCH		11,993,858.85	164,625.55	12,158,484.40	11,500,000.00
4	APRIL	500,000.00	12,045,325.08	164,625.55	12,709,950.63	800,000.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	15,173,084.27	11,400,000.00
6	JUNE	60,000,000.00	12,067,516.26	164,625.55	72,232,141.81	11,000,000.00
7	JULY		12,071,822.57	164,625.55	12,236,448.12	6,300,000.00
8	AUGUST		12,051,462.93	164,625.55	12,216,088.48	0.00
9	SEPTEMBER	25,000,000.00	12,083,037.06	164,625.55	37,247,662.61	10,500,000.00
10	OCTOBER		12,077,734.73	164,625.55	12,242,360.28	10,000,000.00
11	NOVEMBER		12,015,434.43	164,625.55	12,180,059.98	6,500,000.00
12	DECEMBER	30,000,000.00	12,050,827.89	164,625.55	42,215,453.44	0.00
	TOTAL	**164,500,000.00**	**120,465,478.52**	**1,975,506.60**	**286,940,985.12**	**85,400,000.00**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	17,138,664.80	31,885,957.00	14,747,292.20	27,163,727.30
	Legislative Council	21,684,160.56	18,816,186.00	(2,867,974.56)	11,307,288.65
	Administrative and General services	75,805,166.38	61,370,389.00	(14,434,777.38)	49,983,652.80
	SUB-TOTAL	**114,627,991.74**	**112,072,532.00**	(2,555,459.74)	**88,454,668.75**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	9,846,039.20	6,298,489.00	(3,547,550.20)	5,461,122.89
	Forestry Section	7,807,616.71	6,167,695.00	(1,639,921.71)	4,010,840.00
	Livestock Section (Veterinary)	30,023,006.16	39,177,996.00	9,154,989.84	18,277,455.90
	Treasury Account Section	37,555,162.04	109,382,261.00	71,827,098.96	26,822,568.81
	Internal Audit	5,886,640.00	5,420,692.00	(465,948.00)	3,108,919.70
	Planning, Research & Statistics Department		15,849,317.00	15,849,317.00	
	Monitoring & Evaluation	32,000,367.00		(32,000,367.00)	
	Statistics			0.00	
	Treasury Revenue Section	8,349,003.48	7,006,754.00	(1,342,249.48)	4,877,411.49
	Road & Communication Section	9,643,071.00	8,485,368.00	(1,157,703.00)	6,421,094.96
	Mechanical Section	10,631,410.24	9,199,190.00	(1,432,220.24)	7,176,198.37
	Electrical Section	6,845,061.24	6,202,530.00	(642,531.24)	4,089,801.70
	Land & Survey Section	6,730,499.62	6,048,394.00	(682,105.62)	3,937,183.20
	Building Section	5,703,491.15	4,975,586.00	(727,905.15)	2,888,359.70
	SUB-TOTAL	**171,021,367.84**	**224,214,272.00**	53,192,904.16	**98,938,325.03**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	372,397,839.45	387,601,034.00	15,203,194.55	174,022,267.32
	Education (Teaching Staff)	1,515,055,215.47	1,672,601,299.00	157,546,083.53	988,684,867.38
	Adult Education			0.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	100,863,200.79	68,431,635.00	(32,431,565.79)	71,865,553.28
	Curative	521,374,834.39	545,370,506.00	23,995,671.61	282,975,356.26
	Rural Water Supply	7,622,293.80	8,682,337.00	1,060,043.20	4,225,603.78
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	21,728,346.13	15,240,067.00	(6,488,279.13)	13,964,101.19
	Information, Youth, Sport & Culture	3,962,310.80	3,514,599.00	(447,711.80)	1,709,350.30
	Social Welfare Section	15,922,958.88	60,241,503.00	44,318,544.12	8,236,381.70
	Trade Section and Cooperatives	3,662,213.29	3,710,899.00	48,685.71	1,612,828.00
	SUB-TOTAL	**2,562,589,213.00**	**2,765,393,879.00**	202,804,666.00	**1,547,296,309.21**
	GRAND TOTAL	**2,848,238,572.58**	**3,101,680,683.00**	**253,442,110.42**	**1,734,689,302.99**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	34,884,308.45	60,000,000.00	25,115,691.55	20,445,386.92
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	146,735,506.90	100,000,000.00	(46,735,506.90)	88,137,000.23
	CONTRIBUTION TO PENSION FOR PHC STAFF	40,559,304.33	45,000,000.00	4,440,695.67	20,538,532.33
	17% CONTRIBUTION TO PENSION (OUTSTANDING)	88,888,888.88	0.00	0.00	0.00
	TOTAL	**311,068,008.56**	**205,000,000.00**	**(106,068,008.56)**	**129,120,919.48**

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	97,027,752.25	53,500,000.00	(43,527,752.25)	54,723,949.95
	Legislative Council	73,695,000.00	41,000,000.00	(32,695,000.00)	36,952,900.00
	Administrative and General services	488,191,336.69	216,500,000.00	(271,691,336.69)	249,319,724.58
	SUB-TOTAL	**658,914,088.94**	**311,000,000.00**	**(347,914,088.94)**	**340,996,574.53**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	19,079,500.00	8,500,000.00	(10,579,500.00)	14,366,600.00
	Forestry Section	5,201,000.00	5,500,000.00	299,000.00	
	Livestock Section (Veterinary)	6,855,000.00	6,700,000.00	(155,000.00)	15,199,525.00
	Treasury Account Section	45,554,863.69	146,700,000.00	101,145,136.31	31,647,256.31
	Internal Audit	1,270,000.00	750,000.00	(520,000.00)	860,000.00
	Planning, Research & Statistics Department	62,163,906.25		(62,163,906.25)	27,883,718.80
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	7,296,421.00	8,500,000.00	1,203,579.00	7,728,500.00
	Road & Communication Section	18,814,074.00	20,300,000.00	1,485,926.00	19,673,023.50
	Mechanical Section	113,875,735.00	50,000,000.00	(63,875,735.00)	78,379,628.40
	Electrical Section	20,423,055.37	11,000,000.00	(9,423,055.37)	20,083,123.34
	Land & Survey Section	1,960,000.00	1,200,000.00	(760,000.00)	1,800,000.00
	Building Section	33,348,054.71	22,500,000.00	(10,848,054.71)	36,428,965.40
	SUB-TOTAL	**335,841,610.02**	**281,650,000.00**	**(54,191,610.02)**	**254,050,340.75**
	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)		70,000,000.00	70,000,000.00	40,699,137.14
	Education (Teaching Staff)	39,944,474.48		(39,944,474.48)	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	2,000,000.00	2,000,000.00	0.00
	Preventive (Water, Sanitation and Hygiene)	35,765,800.14	59,500,000.00	23,734,199.86	42,622,384.74
	Curative	78,358,967.69	35,000,000.00	(43,358,967.69)	27,224,890.00
	Rural Water Supply	128,073,197.00	66,500,000.00	(61,573,197.00)	29,107,690.51
	Community Development Section	30,509,000.00	10,200,000.00	(20,309,000.00)	11,179,000.00
	Information, Youth, Sport & Culture	34,379,000.00	13,080,000.00	(21,299,000.00)	22,078,819.88
	Social Welfare Section	136,255,402.38	45,126,000.00	(91,129,402.38)	56,028,700.00
	Trade Section and Cooperatives	8,008,000.00	6,300,000.00	(1,708,000.00)	3,322,000.00
	SUB-TOTAL	**491,293,841.69**	**314,863,880.00**	**(176,429,961.69)**	**232,262,622.27**
	TOTAL	**1,486,049,540.65**	**907,513,880.00**	**(578,535,660.65)**	**827,309,537.55**
	OTHER OVER HEAD FROM CAPITAL RECEIPT	**1,022,204,259.17**	**1,849,898,395.00**	**827,694,135.83**	**745,113,671.09**
	TOTAL OVER HEAD	**2,508,253,799.82**	**2,757,412,275.00**	**249,158,475.18**	**1,572,423,208.64**

8.2	DETAILS OF OTHER OVER HEAD FROM CAPITAL RECEIPTS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINTRATIVE SECTOR				
	Settlement of outstanding liabilities	67,290,385.61	30,000,000.00	(37,290,385.61)	0.00
	Land Compensation	12,435,000.00	18,000,000.00	5,565,000.00	0.00
	Contribution for Purchase of 2no Hilux	2,295,000.00	4,398,395.00	2,103,395.00	0.00
	General Renovation and External Work Guest House	10,000,000.00	10,000,000.00	0.00	0.00
	Contribution for Sensitization on the Capacity Building	10,100,000.00	10,000,000.00	(100,000.00)	0.00
	Completion of 2 no Bedroom at Chamo	1,446,624.09	7,000,000.00	5,553,375.91	0.00
	Contribution for LG Unified Project	142,548,166.41	1,000,000,000.00	857,451,833.59	0.00
	Renovation of L.E.A Secretariat	4,473,245.29	18,000,000.00	13,526,754.71	0.00
	Renovation of local Govt. Secretariat	5,964,326.00	15,000,000.00	9,035,674.00	0.00
	Renovation of Duplex House	32,740,290.37	25,000,000.00	(7,740,290.37)	0.00
	Contribution of Training Political Officers Holders	33,750,000.00		(33,750,000.00)	0.00
	TOTAL	**323,043,037.77**	**1,137,398,395.00**	**814,355,357.23**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Literate fillings across the local Govt.	11,605,912.50	20,000,000.00	8,394,087.50	0.00
	Tractor Loan Repayment	38,774,175.00	15,000,000.00	(23,774,175.00)	0.00
	Road side Tree planting	10,350,500.00	10,000,000.00	(350,500.00)	0.00
	Demarcation of Grazing Reserves	7,708,000.00	10,000,000.00	2,292,000.00	0.00
	Control of Erosion at Local Government Area	9,166,319.96	40,000,000.00	30,833,680.04	0.00
	Extension of Electricity from kwadiya to Jiba	5,588,234.00	10,000,000.00	4,411,766.00	0.00
	Contribution to IFAD (purchase of Gra ins)	31,752,325.00	50,000,000.00	18,247,675.00	0.00
	procurement of drugs and Rehabilitation (Vertenery clinic)	12,344,647.01	20,000,000.00	7,655,352.99	0.00
	Women Empowerment (Goat Breeding)	4,000,000.00	5,000,000.00	1,000,000.00	0.00
	TOTAL	**131,290,113.47**	**180,000,000.00**	**48,709,886.53**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Friday prayer mosques	19,882,965.60		(19,882,965.60)	0.00
	Community Development fund	43,656,416.76	20,000,000.00	(23,656,416.76)	0.00
	Conversion of Hand Pump to solar	23,085,412.50	5,000,000.00	(18,085,412.50)	0.00
	Conversion of Motorize water pump to Solar system	16,767,131.50	10,000,000.00	(6,767,131.50)	0.00
	Conversion of 1 no solar Schemes at 11 Wards	23,939,533.30	20,000,000.00	(3,939,533.30)	0.00
	Renovation of Primary School at each wards	10,637,936.24	10,000,000.00	(637,936.24)	0.00
	Provision of Scholarship & Educational Support	28,498,257.50	20,000,000.00	(8,498,257.50)	0.00
	Purchase of school uniform	10,014,062.50	10,000,000.00	(14,062.50)	0.00
	Social protection programme	11,111,500.00	10,000,000.00	(1,111,500.00)	0.00
	Contribution to Community Development Projects	147,607,339.65	25,000,000.00	(122,607,339.65)	0.00
	Youth/ Women Empowerment	31,400,000.00	22,000,000.00	(9,400,000.00)	0.00
	Contribution to Empowerment Programme	34,884,000.00	10,000,000.00	(24,884,000.00)	0.00
	Youth Empowerment	10,881,250.00	10,000,000.00	(881,250.00)	0.00
	Rehabilitation of Dugus Jidawa jumaat Mosques	51,376,911.00	10,000,000.00	(41,376,911.00)	0.00
	General Renovation Blind and Women Centres	4,948,550.80	5,000,000.00	51,449.20	0.00
	Student care programme	44,260,886.00	67,000,000.00	22,739,114.00	0.00
	Renovation of 3 number Health Post	2,506,180.43	10,000,000.00	7,493,819.57	0.00
	Construction of 5 daily prayer mosques	43,162,774.15	250,000,000.00	206,837,225.85	0.00
	Equity Contribution to JICHMA	9,250,000.00	18,500,000.00	9,250,000.00	0.00
	TOTAL	**567,871,107.93**	**532,500,000.00**	**(35,371,107.93)**	0.00
	GRAND-TOTAL	**1,022,204,259.17**	**1,849,898,395.00**	**827,694,135.83**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	76,067,120.41	40,000,000.00	(36,067,120.41)	47,639,167.36
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	76,067,120.41	40,000,000.00	(36,067,120.41)	47,639,167.36
	2% Sule Lamido University Kafin Hausa	136,770,256.89	70,000,000.00	(66,770,256.89)	103,583,679.23
	Contribution to State & LG Joint Projects & Programmes	493,500,000.00	200,000,000.00	(293,500,000.00)	404,153,820.00
	5% EMIRATE COUNCILS	365,712,329.24	180,000,000.00	(185,712,329.24)	238,195,832.85
	STABLIZATION	371,605,166.70	100,000,000.00	(271,605,166.70)	279,578,874.30
	TOTAL	**1,519,721,993.65**	**630,000,000.00**	**(889,721,993.65)**	**1,120,790,541.10**

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	0.00	0.00	0.00	0.00
	SEMA (RAMADAN FEEDING)	93,979,470.37	0.00	(93,979,470.37)	74,977,091.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	16,418,666.64	23,126,000.00	6,707,333.36	17,778,666.84
	Directorate of Salary and Pension Administration	31,258,020.48	31,258,020.48	0.00	31,258,020.88
	Ministry for Information (Masaki) & PHC Feeding	9,120,000.00	11,000,000.00	1,880,000.00	1,800,000.00
	JBC Monthly Bulleting & Allura Da Zare	600,000.00	1,080,000.00	480,000.00	860,000.00
	TOTAL	**151,376,157.49**	**66,464,020.48**	**(84,912,137.01)**	**126,673,778.72**

NOTE	PURCHASE, CONSTRUCTION/REHABILITALION OF PPE				
11a	**ADMINISTRATIVE SECTOR**	ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Procurement of official vehicle for Chairman	153,503,750.00	40,000,000.00	(113,503,750.00)	0.00
	Construction of Midwife Quarters, Dundubus	50,000,000.00	60,000,000.00	10,000,000.00	0.00
	Construction of Police station at Chamo & Sakwaya	8,969,701.05		(8,969,701.05)	0.00
	Purchase of Furniture to legislative Chamber	8,609,925.75	20,000,000.00	11,390,074.25	0.00
	SUB TOTAL	**221,083,376.80**	**120,000,000.00**	**(101,083,376.80)**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Installation of Solar light at L.G Secretariat Dutse	13,629,269.49	50,000,000.00	**36,370,730.51**	0.00
	Construction of feeder Road From bypass bakin to gurungu	107,094,920.84	100,000,000.00	**(7,094,920.84)**	0.00
	Electrification project at Abaya & kacha	88,386,891.87	100,000,907.00	**11,614,015.13**	0.00
	Provision of Solar light at	40,543,731.74	15,000,000.00	**(25,543,731.74)**	0.00
	construction of market stall at	12,451,229.20	10,000,000.00	**(2,451,229.20)**	0.00
	construction of market stall at Karnaya	2,736,485.99	5,000,000.00	**2,263,514.01**	0.00
	Construction of Drainage at Fagoji, Zai & Sakwaya	14,572,619.09	10,000,000.00	**(4,572,619.09)**	0.00
	Construction of Drainage at Jigawar Tsada	15,600,925.22	83,376,483.00	**67,775,557.78**	0.00
	Construction of Culvert from Fagoji prim.to Birtilan	9,741,305.79	25,000,000.00	**15,258,694.21**	0.00
	Construction of public Convenience at Motor park Dutse	5,000,000.00	27,500,000.00	**22,500,000.00**	0.00
	SUB TOTAL	**309,757,379.23**	**135,876,483.00**	**(173,880,896.23)**	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of 10no. Hand pumps	13,560,623.87	25,000,000.00	11,439,376.13	0.00
	Construction of 10no. Hand pumps at each Ward (On going)	20,171,349.11	30,000,000.00	9,828,650.89	0.00
	Construction of Hand pump	49,214,662.66	20,000,000.00	(29,214,662.66)	0.00
	Construction of 3 Block Class Room Islamiyya primary School at	18,121,478.39	10,000,000.00	(8,121,478.39)	0.00
	Construction of Nomadic Prim, School at Disina &Kacha	23,447,114.82	35,000,000.00	11,552,885.18	0.00
	Construction of Basic Health Care Clinic at Zango Buju	18,769,912.28	17,000,000.00	(1,769,912.28)	0.00
	Provision of Solar Lighting at Health post Centre	2,223,222.38	10,000,000.00	7,776,777.62	0.00
	SUB TOTAL	**145,508,363.51**	**147,000,000.00**	**1,491,636.49**	0.00
	GRAND TOTAL	**676,349,119.54**	**402,876,483.00**	**(273,472,636.54)**	**0.00**

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	65,188,021.00
	CURRENT YEAR ADVANCE	65,188,021.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	88,690,700.99
	PREVIOUS YEAR NCL	88,690,700.99
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	70,456.46	850,660.82
	OVERHEAD ACCOUNT	4,532,594.84	26,644.97
	SALARY ACCOUNT	2,106,651.84	22,090,187.35
	PROJECT ACCOUNT	3,077,805.01	209,564.43
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT (REVENUE ACCT)	174,066.97	576,810.83
	TOTAL	**9,961,575.12**	**23,753,868.40**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	5,770,817.20	5,770,817.20
	OTHER ADVANCE	59,417,204.00	59,417,204.00
	TOTAL	**65,188,021.20**	**65,188,021.20**

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	₦	₦	₦	₦	₦	₦	₦
	AS AT 1/1/2025	87,040,816.33	4,520,847,234.69	9,042,777.78	19,918,750.00	432,979,749.28	386,125,000.00	5,455,954,328.08
	ADDITION AS AT 31/12/2025	**0.00**	**286,505,692.62**	**8,609,925.75**	**0.00**	**227,729,751.17**	**153,503,750.00**	**676,349,119.54**
	TOTAL ASSETS	87,040,816.33	4,807,352,927.31	17,652,703.53	19,918,750.00	660,709,500.45	539,628,750.00	6,132,303,447.62
	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION B/F	1,740,816.33	90,416,944.69	904,277.78	3,983,750.00	28,879,749.28	77,225,000.00	203,150,538.08
	CHARGED FOR THE YEAR	**1,740,816.33**	**96,147,058.55**	**1,765,270.35**	**3,983,750.00**	**44,069,323.68**	**107,925,750.00**	**255,631,968.91**
	ACCUMULATED DEPRECIATION	3,481,632.66	186,564,003.24	2,669,548.13	7,967,500.00	72,949,072.96	185,150,750.00	458,782,506.99
	NET BOOK VALUE AS AT 31/12/2025	**83,559,183.67**	**4,620,788,924.07**	**14,983,155.40**	**11,951,250.00**	**587,760,427.49**	**354,478,000.00**	**5,673,520,940.63**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	302,941.00	302,941.00
	8% CPS	2,941,843.00	2,941,843.00
	MHWUN	153,288.00	153,288.00
	PARTY CONTR.	2,381,000.00	2,381,000.00
	RET.MONEY	4,798,001.00	4,798,001.00
	GOVT TAX	48,118,984.54	48,118,984.54
	7.5% VAT	9,535,329.84	9,535,329.84
	TOTAL	**68,231,387.38**	**68,231,387.38**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	2,139,505.00	2,139,505.00
	5%WHT	3,544,007.34	3,544,007.34
	OTHERS	14,775,801.27	14,775,801.27
	TOTAL	**20,459,313.61**	**20,459,313.61**

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	5,137,263,433.00			5,137,263,433.00
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,137,263,433.00	0.00	0.00	**5,137,263,433.00**

20	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
	BALANCE B/D	115,791,545.61	(22,067,574.45)
	SURPLUS/DEFICIT FOR THE YEAR	406,924,857.35	137,859,120.06
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**522,716,402.96**	**115,791,545.61**

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 Dutse 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.

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

1 STATUTORY REVENUE

Dutse Local Government received the Sum of Four Billion Three Hundred and Six Million Three Hundred and Thirty Four Thousand Four Hundred and Sixteen Naira Forty Nine Kobo (4,306,334,416.49) only as Government share Statutory revenue From the Federation Account from January-December 2025.This represents 98.9% of the budgeted amount of Four Billion Three Hundred and Fifty Three Million Three Hundred and Seventy Two Thousand Three Hundred and Seventy Naira(N 4,353,372,370.00) only.

2. GOVERNMENT SHARE OF VAT

The Sum of Three Billion Three Hundred and Nineteen Million Eight Hundred and Sixty Seven Thousand Nine Hundred and Sixty Seven Naira Sixty Two Kobo (3,319,867,967.62)only as Government share of VAT from the Federation account for the year ended 31st – December 2025 representing 119.2% of the budgeted amount of Two Billion Seven Hundred and Eighty Five Million Seventy Six Thousand Four Hundred and Ninety Five Naira (2,785,076,495.00) only.

3. NON-TAX REVENUE

Eighty Eight Million Seventy One Thousand Nine Hundred and Eighty Nine Naira Thirteen Kobo (88,071,989.13) only Were realised by the Local Government as Non-Tax Revenue representing 200.6% of the budgeted amount of Forty Three Million Nine Hundred and Ten Thousand Naira (43,910,000.00) only.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The sum of Two Hundred and Eighty Six Million Nine Hundred and Forty Thousand Nine Hundred and Eighty Five Naira Twelve kobo (286,940,985.12) only was received by the Local Government From Stabilization account of Ministry for Local Government and state independent revenue during the year ended 31st – December 2025.This represents14,347% of the budgeted amount of Two Million Naira (2,000,000.00) only

5. BANK RECONCILIATION STATEMENTS

The accounts Maintained by the Local Government for the Year ended 31st -December 2025 have been properly reconciled

6. BUDGET PERFORMANCE

The Budget performance for the year ended 31st -December 2025 in respect of Local Government revenue and expenditure is summarized as Follows

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**ESTIMATE**	**VARIANCE**	**PERCENT**
REVENUE				
STATUTORY REVENUE	4,306,334,416.49	4,353,372,370.00	47,037,953.51	98.9%
GOVT SHARE OF VAT	3,319,867,967.62	2,785,076,495.00	-534,791,472.62	119.2%
TAX REVENUE		200,000.00	200,000.00	
NON-TAX REVENUE	88,071,989.13	43,910,000.00	-44,161,989.13	200.6%
TRANSFER FROM OTHER GOVT ENTITIES	286,940,985.12	2,000,000.00	-284,940,985.12	14,347%
TOTAL REVENUE	**8,001,215,358.36**	**7,184,558,865.00**	**-816,656,493.36**	**111.4%**
EXPENDITURE				
RECURRENT EXP	7,594,290,501.01	6,982,344,775.48	1,129,735,784.03	83.8%
CAPITAL EXP	676,349,119.54	402,876,483.00	-273,473,328.12	167.9%
TOTAL EXP		**7,385,221,258.48**	**856,262,455.91**	88%

1. TOTAL REVENUE

The Sum of Eight Billion One Million Two Hundred and Fifteen Thousand Three Hundred and Fifty Eight Naira Thirty Six Kobo (8,001,215,358.36)only were received by the Local Government as Statutory revenue from The Federation Account and independent revenue representing 111.4% of the budgeted amount of Seven Billion One Hundred and Eighty Four Million Five Hundred and Fifty Eight Thousand Eight Hundred and Sixty-Five Naira (7,184,558,865.00) only.

2. RECURRENT EXPENDITURES

The Sum of Seven Billion Five Hundred and Nine Four Million Two Hundred and Ninety Thousand Five Hundred and One Naira (7,594,290,501.01)only was expended on recurrent expenditure during the year ended 31st -December 2025 representing 83.8% of the budgeted amount of Six Billion Nine Hundred and Eighty Two Million Three Hundred and Forty Four Thousand Seven Hundred and Seventy Five Naira Forty Eight Kobo (6,982,344,775.48) only.

3. CAPITAL EXPENDITURE

The Sum of Six Hundred and Seventy Six Million Three Hundred and Forty Nine Thousand One Hundred and Nineteen Naira, Fifty Two Kobo (676,349,119.54)only Was expended on Capital expenditure which represents only 167.9% of the budgeted amount of Four Hundred and Two Million Eight Hundred and Seventy Six Thousand Forty Hundred and Eight Three Naira (402,876,483.00) only.

4. RECOMMENDATIONS

a. The Local Government shall reduce over spending on recurrent expenditure and shift the same For the Provision of Social amenities to the Community

b. Local Revenue Generation is commendable more great to your elbow to improve

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

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

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of One Billion Six Hundred and Sixty Six Million Five Hundred and Sixty Eight Thousand Ninety Naira Thirty Nine Kobo (N1,665,567,090.39) Only was issued to Dutse Local Government Council and the sum of One Billion Six Hundred and Fifteen Million Five Hundred and Twenty Four Thousand Eight Hundred and Seventy Eight Naira Eighty Seven Kobo (N1,615,524,878.87) Only was responded and verified, where Fifty One Million Forty Three Thousand Five Hundred and Eleven Naira Fifty Two Kobo (N51,043,511.52) Only Remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/BKDZO/DUT/LQ.1/2025	Irregular Payments	90,052,831.17	39,009,319.65	51,043,511.52
2	ALG/BKDZO/DUT/LQ.2/2025	Payment for Services not Rendered	112,449,505.00	112,449,505.00	0.00
3	ALG/BKDZO/DUT/LQ.3/2025	Payment for Un-Supplied Store	54,710,571.00	54,710,571.00	0.00
4	ALG/BKDZO/DUT/LQ.4/2025	Un-Presented Payment Vouchers	117,037,273.00	117,037,273.00	0.00
5	ALG/BKDZO/DUT/LQ.5/2025	Un-Accounted Payment Vouchers	236,785,616.33	236,785,616.33	0.00
6	LG/AUD/BKZ/DUT/LQ.6/2025	Un-Accounted Payment Vouchers	33,707,000.00	33,707,000.00	0.00
7	LG/AUD/BKZ/DUT/LQ.7 /2025	Payment for Services not be Rendered	23,538,000.00	23,538,000.00	0.00
8	LG/AUD/BKZ/DUT/LQ.8 /2025	Irregular Payment Voucher	50,220,238.41	50,220,238.41	0.00
9	LG/AUD/BKZ/DUT/LQ.9 /2025	Outstanding Payment Vouchers	286,294,113.04	286,294,113.04	0.00
10	LG/AUD/BKZ/DUT/LQ.10 /2025	Un-Accounted Cash Book	69,160,053.00	69,160,053.00	0.00
11	LG/AUD/BKZ/DUT/LQ.11 /2025	Un-Accounted Expenditure Extract	39,820,000.00	39,820,000.00	0.00
12	LG/AUD/BKZ/DUT/LQ.12 /2025	Un-Accounted Expenditure Extract	15,668,480.03	15,668,480.03	0.00
13	LG/AUD/BKZ/DUT/LQ.13 /2025	Irregular Payment Voucher	10,208,000.00	10,208,000.00	0.00
14	LG/AUD/BKZ/DUT/LQ.14 /2025	Outstanding Payment Voucher	12,763,376.40	12,763,376.40	0.00
15	LG/AUD/BKZ/DUT/LQ.15 /2025	Un-Accounted Expenditure	514,153,033.01	514,153,033.01	0.00
	TOTAL		1,666,568,090.39	1,615,524,578.87	51,043,511.52
	PERCENTAGE		100%	96.93%	3.07%

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Dutse Local Government staff and local Education Authorities. To this effect, a number of Fifty One(51) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned toNinety Four Million, Two Hundred and Ninety Three Thousand, Five Hundred and Thirty Two Naira only(N94,293,532.00).

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 Fifteen (15) numbers of staff retired and deceased owed Dutse Local Government Council, the sum of Four Million, FiveHundred and Eighty Two Thousand, Two Hundred and TwentyThreeNaira (N4,582,223.00) only which has been deducted and remitted back by the pension administration.

QUERIES

1

B/f

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/BKDZO/DUT/2025/LQ1

The, Hon. Chairman

Dutse Local Government

Audit Form 1

Station: Dutse

Pv. No.: CC Date: January – June 2025

Head Sub Head: CC

Amount N: ₦90,052,831.17

Payee: Sundry persons

Nature of Payment; CC CC

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
AG 29/10/25

AUDIT QUERRY

IRREGULAR PAYMENTS

During the examination of payment vouchers for the period stated above, it was observed that the sum of Ninety Million Fifty Two Thousand Eight Hundred and Thirty One Naira Seventeen Kobo (₦90,052,831.17) only was paid to various payees without attaching all necessary supporting documents to justify the payment as contained in the provision of F.M (14.4(1)).

In view of the above therefore, the officers concerned should be ask to explain otherwise the total sum be refunded and this office be inform accordingly.

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

Babangida Mohammed
Area Auditor
Dutse Local Government Area

Ok, would be treated as endorsed and directed when filed appropriately pls.
DCA
29/10/25

8

B-P

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Dutse

Local Querry No. ALG/BKDZO/DUT/2025/LQ2

The, Hon. Chairman

Dutse *Local Government*

Station: cc January – June 2025
Pv. No.: cc *Date:* cc
Head *Sub Head:*
Amount N: ₦112,449,505
Payee: Sundry persons
Nature of Payment; cc cc
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
4 AG 29/10/25

AUDIT QUERRY

PAYMENT FOR SERVICES NOT YET RENDERED

The total sum of One Hundred and Twelve Million Four Hundred and Forty Nine Thousand Five Hundred and Five Naira Only (₦112,449,505) were paid for various purchase/supplies. Refer to the attached schedule for details. It was observed that while verifying the expenditure that the items supplied were not accompanied with invoice neither Store Receipts Voucher as such the items are nowhere to be found suggesting that they are not supplied/purchased at all.

In view of the above, the officers concerned should explain fully or else the total sum be return to the treasury and this office be inform for the re-verification.

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

Babangida Mohammed
Area Auditor
Dutse Local Government Area

Noted as endorsed and directed when filed appropriately please

DCA
29/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Dutse

Local Querry No. ALG/BKDZO/DUT/2025/LQ3

Pv. No.: Date: January – June 2025

The, Hon. Chairman

Head cc Sub Head: cc

Dutse Local Government

Amount N: ₦54,710,571

Payee:

Nature of Payment; Sundry persons

cc cc

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE Date: 29/10/25 RECEIVED

DCA Pls deal (Sgd) AG 29/10/25

AUDIT QUERRY

PAYMENT FOR UNSUPPLIED STORE ITEMS

The total sum of Fifthly Four Million Seven Hundred and Ten Thousand Five Hundred and Seventy-One Naira Only (₦ 54,710,571) was paid to various payees without the items been purchased or supplied taken on charge in to store schedule.

This contradict the provision of financial memorandum chapter (13) and as such the concerned officers should be ask to explain fully or such amount be refunded to the treasury and this office be notified for further verification.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit Birnin Kudu Zone for their information and action.

Babangida Mohammed
Area Auditor
Dutse Local Government Area

Ok, to be treated accordingly as endorsed and directed please.
(Sgd) DCA 29/10/25

21

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/BKDZO/DUT/2025/LQ4

The, Hon. Chairman

Dutse Local Government

Station: Dutse

Pv. No.: cc Date: January – June 2025

Head cc Sub Head: cc

Amount N: ₦117,037,273

Payee:

Nature of Payment; Sundry persons

cc cc

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
AG 29/10/25

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

During the examination of payment vouchers for the period stated above, it was discovered that the sum of One Hundred and Seventeen Million Thirty-Seven Thousand Two Hundred and Seventy Three Naira (₦117,037,273) only, was paid to various payees without the necessary payment vouchers to authenticate the payment. Refers to the attached. This neglate the provision of financial memorandum (FM) chatter 14.3.

In view of the above Therefore, the officers concerned should be asked to explain or else the total sum be recovered and this office be inform.

The same is copied to the Auditor General Local Government Council And Zonal Director Audit Birin Kudu Zone for their information and action.

Noted and to be deal as endorsed and directed when filed appropriately pls
DCA 29/10/25

Babangida Mohammed

Area Auditor

Dutse Local Government Area

27-

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/BKDZO/DUT/2025/LQ5

The, Hon. Chairman

Dutse *Local Government*

Station: Dutse

Pv. No.: CC *Date:* January – June 2025

Head CC *Sub Head:* CC

Amount N: ₦236,785,616.33

Payee: Sundry persons

Nature of Payment; CC CC

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
AG 29/10/25

AUDIT QUERRY

UNACCOUNTED PAYMENT VOUCHERS

Expenditure to the tune of Two Hundred and Thirty-Six Million Seven Hundred and Eighty-Five Thousand Six Hundred and Sixteen Naira Thirty Three Kobo (₦236,785,616.33) only were paid to various payees which are up to this time not accounted in cash book.

This contradict the provision of financial memorandum (Fm) 1.10 (8).

In view of the above therefore, the officers concerned should explain or else the total sum be refunded to the Local Government Treasury and this office be inform for verification.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit Birnin Kudu Zone for their information and necessary action.

Babangida Mohammed
Area Auditor
Dutse Local Government Area

Would be dealt accordingly when appropriately filed pls
DCA
29/10/25

Not included in the response made

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Dutse
Pv. No.: C-C *Date:* 2025
Head C-C *Sub Head:* C-C
Amount N: 33,707,000
Payee: Sundry Persons
Nature of Payment; Unaccountrd Payment Vouchers
Date: January - June 2025

Local Querry No. LG/AUD/BKZ/DUT/LQ6/25

The, CHAIRMAN
DUTSE *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA
Pls deal
(2ID)
AG 25/3/26

AUDIT QUERRY

UNACCOUNTED PAYMENT VOUCHERS FOR THE MONTH OF JANUARY – JUNE 2025

The payments amounting to **Thirty-three million, seven hundred thousand Naira (33,707,000)** only were paid to various payees which are up to this time are not accounted in the Cash Book.

This contradicts the provision of **1.10 (8)** of the financial memorandum.

Therefore, the officers concerned should explain or else the total to be refunded to the **Local Government Treasury** and this office be informed for verification.

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

Umar Saffa Sulaiman
Area Auditor
Dutse Local Council

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No: LG/AUD/BKZ/DUT/LQ7/25

The, CHAIRMAN

DUTSE Local Government

Audit Form 1

Station: Dutse

Pv. No.: C-C Date: 2025

Head C-C Sub Head: C-C

Amount N: 23`538`000

Payee: Sundry Persons

Nature of Payment; Payment for services yet to be rendered

Date: July - November, 2025

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

DCA
kindly deal
quickly
AG 26/3/25

AUDIT QUERRY

PAYMENT FOR SERVICES YET TO BE RENDERED JULY-NOV. 2025

The sum of twenty three million, five hundred and thirty-eight thousand naira (N23'538'000) only were paid to various payees for various services.

This action contradicts the provision of chapter 14.9(2) of financial memoranda refer

Therefore, the officers concerned should be ask to explain fully or else recovers the whole amount involved and furnish this office with treasury receipt.

This is copied to the Auditor General local government Audit, Jigawa State and the Audit Zonal Director Birnin Kudu zone for their information and necessary action.

Umar Baffa Suleiman
Area Auditors
Dutse L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Dutse
Pv. No.: C-C *Date:* July-Nov. 2025
Head C-C *Sub Head:* C-C
Amount N: 50,220,238.41
Payee: Sundry Persons
Nature of Payment; Irregular Payment Vouchers
Date: 21/12/2025

Local Querry No. LG/AUD/BKZ/DUT/LQ8/25
The, CHAIRMAN
DUTSE *Local Government*

DCA
Pls deal
Dukasim
AG 18/2/26

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS JULY-NOV., 2025

I was observed with dismay during an Audit examination that payment Vouchers amounting to fifty million two hundred and twenty, thousand, two hundred and thirty Eight Naira, Forty one Kobo (N50,220,238=41) only were paid to various payees without proper supporting documents to legalized the payments made.

This action violate the provision of chapter 14.4(2) of the financial memoranda.

This is copied to Auditor General Local Government Audit Jigawa state and the Audit Zonal Director Birnin Kudu Zone for their and necessary action.

Umar Baffa Suleiman
Area Auditor
Dutse

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Dutse
Pv. No.: C-C *Date:* July-Nov. 2025
Head C-C *Sub Head:* C-C
Amount N: 286,294,113=04
Payee: Sundry Persons
Nature of Payment; Outstanding Payment Vouchers
Date: 21/12/2025

Local Query No. LG/AUD/BKZ/DUT/LQ9/25
The, CHAIRMAN
DUTSE *Local Government*

DCA
Kindly deal
AG 18/2/25

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS JULY-NOV, 2025

Payment vouchers amounting to two hundred and Eighty six million, two hundred and Ninety four thousand, One hundred and thirteen naira, four Kobo (N286'294'133=04) only were paid to various payees without presenting the payment vouchers for Audit examination.

This Action contradicts chapter 14.3 of the financial memorandum.

Therefore, the effacers concerned should produce the payment vouchers or else the whole amount be recovered and furnish this office with treasury receipt.

This is copied to Auditor general local government Audits Jigawa State and the Zonal Audit Director Birnin Kudu Zone for their information and necessary Action.

Umar Baffa Suleiman
Area Auditors
Dutse L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKZ/DUT/LC10/25

The, CHAIRMAN

DUTSE *Local Government*

Station: Dutse

Pv. No.: C-C *Date:* July-Nov. 2025

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

Amount N: 69,160,053

Payee: Sundry Persons

Nature of Payment; Unaccounted

Extracted from Cash Book

Date: 21/12/2025

DCA
Pls deal
QW Kashin
AG 18/2/26

AUDIT QUERRY

UNACCOUNTED PAYMENT FROM CASHBOOK JULY – NOV 2025

Payment amounting to Sixty Nine Million, One Hundred and Sixty Thousand Fifty Three Naira (N69`160`053) only made without stating the reason behind the payment in the cashbook.

This action contradicts chapter 1:10 (3-4) of the financial memoranda.

Therefore, the officers concerned should explain fully reason behind this anomalies or else the whole amount be recovered.

This is copied to Auditor General Local Government Audit Jigawa State and the Zonal Audit Director B/Kudu their information and action.

Umar Baffa Suleiman
Area Auditor
Dutse

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/BKZ/DUT/LQ8/25

The, CHAIRMAN
DUTSE *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA
P/s deal
2D karah...
AG 25/3/26

Audit Form 1
Station: Dutse
Pv. No.: C-C *Date:* 2025
Head C-C *Sub Head:* C-C
Amount N: 39,820,000
Payee: Sundry Persons
Nature of Payment; Unaccountrd Expenditure extracted from cashbook
Date: October - November, 2025

AUDIT QUERRY

UNACCOUNTED EXPENDITURE EXTRACTED FROM CASHBOOK FOR THE MONTH OF OCTOBER TO NOVEMBER 2025

Payment amounting to **Thirty nine Million, eight Hundred and twenty Thousand Naira, (₦39,820,000)** only were made without stating the reason behind the payment in the cashbook.

This is contradicts the **Chapter 1:10 (3-5)** of the **Financial Memoranda**.

Therefore, officers concerned should explain fully reasons behind this serious anomalies or else the whole amount be recovered or to be surcharge against their action.

This issue is copied to **Auditor General Local Government Audit Jigawa State**, and the **Zonal Director Birnin Kudu zone** for their information and necessary action.

Umar Baffa Suleiman
Area Auditor
Dutse L.G.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

12

Local Query No. LG/AUD/BKZ/DUT/LQ2/25

The, CHAIRMAN
DUTSE Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA
Pls treat
24 hours

Audit Form 1
Station: Dutse
Pv. No.: C-C Date: DEC. 2025
Head C-C Sub Head: C-C
Amount N: 15,668,480.03
Payee: Sundry Persons
Nature of Payment; Unaccounted Expenditure extracted from cash book
Date: December, 2025

AG 25/3/26

AUDIT QUERRY

UNACCOUNTED EXPENDITURE EXTRACTED FROM CASHBOOK FOR THE MONTH OF DECEMBER 2025

Payment amounting to **Fifteen Million, Six Hundred and Sixty Eight Thousand, Four Hundred and Eighty Naira, Three Kobo (₦15,668,480.03)** only were made without stating the reason behind the payment in the cashbook. This action contradicts the **Chapter 1:10 (3-5)** of the **Financial Memoranda**. Therefore, officers concerned should explain fully reasons behind this serious anomalies or else the whole amount be recovered or to be surcharge against their action .

This issue is copied to **Auditor General Local Government Audit Jigawa State**, and the **Zonal Director Birnin Kudu zone** for their information and necessary action.

Umar Baffa Suleiman
Area Auditor
Dutse L.G.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LG/AUD/BKZ/DUT/LQ4/25 14

The, CHAIRMAN

DUTSE *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA
kindly treat
quickly
AG 25/3/26

Audit Form 1

Station: Dutse

Pv. No.: C-C *Date:* DEC. 2025

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

Amount N: 12,763,376.40

Payee: Sundry Persons

Nature of Payment; Outstanding Payment Vouchers

Date: December, 2025

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS FOR THE MONTH OF DECEMBER 2025

The payment vouchers amounting to **Twelve Million, Seven Hundred and Sixty-Three Thousand, Three Hundred and Seventy-Six Naira Forty Kobo (₦12,763,376.40)** only, were paid to various payees without presenting the vouchers for audit examination.

This action contradicts **Chapter 14.3 of the Financial Memorandum (FM)**.

Therefore, officers concerned should produce the valid payment vouchers or else the whole amount be recovered and furnished to this office with treasury receipt or else be surcharge against their action.

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

Umar Saffa Sulaiman
Area Auditor
Dutse Local Council

INSPECTION REPORT AND RESPONSE TO QUERIES

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No.....DTS/ADM/S.324/VOL.II.........

4th Nov. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

The Auditor General,
Office of the Auditor General,
Local Government Councils,
Dutse,
Jigawa State,

DCA
Kindly forward as request
AG 5/11/25

REQUEST FOR AUDIT REPORT IN RESPECT OF DUTSE LOCAL GOVERNMENT COUNCIL

Above subject matter refers

I am directed to write and request for audit report for the year 2019, 2020, 2021 subsequently as per attached copy.

Accept the assurance of Hon. Chairman's esteemed regards.

ILIYA ADO
DIRECTOR ADMINISTRATION AND GENERAL SERVICES
FOR: HON. CHAIRMAN

UNITY AND FAITH

Noted and filed as appropriately, pls.
DCA
25/11/25

16

DLG/ADM/S.320/VOL/II 30TH December 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ16/25 dated on December 2025 which stated that Outstanding Payment Vouchers ware paid to various payees without presenting payment Vouchers for Audit Examination Amounting to Twelve Million Seven Hundred and Sixty-Three Thousand Three Hundred Seventy-Six Naira Forty Kobo (12,763,376.40) Only

In respect of that I write to answer the Query that all the Outstanding Vouchers was presented for payment for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

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

Our Ref: LG/AUD/BKD/ZN/BK/R.1/25 Your Ref: Date: 8th January, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign:
Date: 5/2/2026
RECEIVED

The Chairman
Dutse Local Government
Jigawa State

DCA
P/s deal
AG 17/2/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY – NOVEMBER 2025

The accounting records maintained and presented for audit by the Treasury Department of the Local Government have been examined, the following are point to observe forwarded to you for your information and necessary action please. This report is also copied to the Auditor-General for Local Government Councils for guidance and necessary action.

Internal Control System

The system of internal control enforced by the management of the Local Government is weak, as many payment vouchers were not passed through the Internal Audit Unit for pre-auditing. This is contrary to the provisions of the Financial Memorandum, Chapter 40.

Cash Book

The cash books maintained by the Local Government cashier have been posted casted examined, and the following observations were made:

1. **Irregular Payment Vouchers**

Various payment vouchers amounting to **₦50,220,238.41**
(Fifty Million, Two Hundred and Twenty Thousand, Two Hundred and Thirty-Eight Naira, Forty-One Kobo only) were paid to various payees without proper supporting documents to supporting the payments made.
This action violates the provisions of the Financial Memorandum, Chapter 14.4(2)

Ref: LG/AUD/BKD/ZN/BK/LQ5/25

2. **Outstanding Payment Vouchers**

During the period under review, payment vouchers amounting to **₦286,294,113.04**
(Two Hundred and Eighty-Six Million, Two Hundred and Ninety-Four Thousand, One Hundred and Thirteen Naira, Four Kobo only) were paid to various payees without presenting the payment vouchers for audit.
This action contradict the provisions of the Financial Memorandum, Chapter 14.3
Ref: /LG/AUD/BKD/ZN/BK/LQ6/25

3. **Payments for Services Yet to Be Rendered**

The sum of **₦23,538,000.00**
(Twenty-Three Million, Five Hundred and Thirty-Eight Thousand Naira only) Were paid to various payees for services yet to be rendered.
This action contradict the provisions of the Financial Memorandum, Chapter 14.9 (2)
Ref: LG/AUD/BKD/ZN/BK/LQ7/25

4. **Unaccounted Payments from Cash Book**

Payments amounting to **₦69,160,053.00**
(Sixty-Nine Million, One Hundred and Sixty Thousand, Fifty-Three Naira only) were made to various payees without stating the reasons for the payments in the cash book.
This is contrary to the Model Financial Memorandum, Chapter 1:10 (3–4).
Ref: /LG/AUD/BKD/ZN/BK/LQ8/25

5. **Unaccounted Expenditure from July – November, 2025**

An unaccounted expenditure amounting to **₦514,153,033.01**
(Five Hundred and Fourteen Million, One Hundred and Fifty-Three Thousand, Thirty-Three Naira, One Kobo only) were observed during the audit routine work in the process of reconciliation between the cash book and the bank statements. The amount was paid to various payees without being accounted for in the bank statement. This action contradict the provisions of the Financial Memorandum, Chapter 1:10 (3–4).
Ref: /LG/AUD/BKD/ZN/BK/LQ9/25

Conclusion

You are required to respond to this audit report immediately.

Kabiru Musa
Zonal Director, Audit
Birnin Kudu Zone

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No DLG/ADM/S.320/VOL/II.......

30TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
Pls deal
AG 12/5/26

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No ALG/BKD/ZO/DUT/2025/LQ1 dated on January-June 2025 which stated that Irregular Payment that was paid to various payees without attaching all necessary Supporting document amounting Ninety-Million- Fifty-Two-Thousand-Eight-Hundred-and Thirty-One-naira Seventeen Kobo (90,052,831.17) Only

In respect of that I write to answer the Query that all the Various payees were paid and attached with all the necessary Supporting document for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Noted and filed appropriately pls, acted on as enforsed and directed.
DCA 12/05

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
Pls see
AG 12/5/26

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No ALG/BKD/ZO/DUT/2025/LQ2 dated on January-June 2025 which stated that Services not yet rendered was paid for the Various purchases and Suppliers amounting to One Hundred and Twelve Million Four Hundred and Forty-Nine Thousand, Five Hundred and Five Naira (112,449,505.00)

In respect of that I write to answer the Query that Services was Ready for various Purchases and Supplies for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

UNITY AND FAITH

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Ok. Treated as usual and filed as appropriately pls.
DCA 12/05

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
Pls deal
AG 12/5/26

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No ALG/BKD/ZO/DUT/2025/LQ3 dated on January-June 2025 which stated that payment for unsupplied store items amounting to Fifty-Four Million Seven Hundred and ten thousand Five Hundred and Seventy-One Naira (54,710,571.00) Only

In respect of that I write to answer the Query that all the payment was made for Supplies store items accordingly for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Filed and acted on accordingly pls.
DCA 12/05

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 12/5/26
RECEIVED

DCA
Pls deal
AG 12/5/26

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No ALG/BKD/ZO/DUT/2025/LQ4 dated on January-June 2025 which stated that unpresented payment vouchers amounting to One Hundred and Seventeen Million, Thirty-Seven Thousand, Two Hundred and Seventy-Three Naira (117,037,273.00) Only

In respect of that I write to answer the Query that all the payment Vouchers was presented for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Would be deal as appropriately when filed
DCA 12/05

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. BLG/ADM/S.320/VOL/II

30^TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
P/s deal
AG 12/5/26

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No ALG/BKD/ZO/DUT/2025/LQ5 dated on January-June 2025 which stated that unaccounted payment vouchers amounting to Two Hundred and Thirty Six Million Seven Hundred and Eighty Five Thousand Six Hundred and Sixteen Naira Thirty Three Kobo (236,785,616.33) Only

In respect of that I write to answer the Query that all the payment Vouchers was Counted for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Deal as endorsed and directed pls.
DCA 12/5

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

DCA
Deal
AG 25/5/26

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ6/25 dated on January-June 2025 which stated that Unaccounted payment Voucher amounting to Thirty-Three Million Seven Hundred and Seven Thousand Naira (33,707,000.00) Only

In respect of that I write to answer the Query that all the payment Vouchers was Counted for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

UNITY AND FAITH

7

DLG/ADM/S.320/VOL/II 30TH Nov 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ7/25 dated on July-November 2025 which stated that payment for services yet to be rendered that ware paid to various payees for services amounting to Twenty-Three Million Five Hundred and Thirty-Eight Thousand Naira (23,538,000.00) Only

In respect of that I write to answer the Query that all the Various payees was paid for various services for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH June 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

DCA
Pls deal
AG 12/5/26

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ8/25 dated on July-November 2025 which stated that Irregular Payment Vouchers that was paid to various payees without proper supporting document amounting Fifty Million, Two Hundred and Twenty Thousand Two Hundred and Thirty-Eight Naira Forty-One Kobo (50,220,238.41) Only

In respect of that I write to answer the Query that all the Various payees was paid with proper supporting document for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

UNITY AND FAITH

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Noted as usual and filed appropriately please.
DCA 12/05

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No DLG/ADM/S.320/VOL/II.......

30TH Nov 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
Pls deal
AG 12/5/26

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ6/25 dated on July-November 2025 which stated that Outstanding Payment Vouchers ware paid to various payees without presenting payment Vouchers for Audit Examination amounting to Two Hundred and Eighty-Six Million Two Hundred and Ninety-Four Thousand One Hundred and Thirty-Three Naira Four Kobo (286,294,133.04) Only

In respect of that I write to answer the Query that all the Various payees was presented for payment vouchers for Audit Examination for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

UNITY AND FAITH

Acted on and filed as appropriately please.
DCA 12/05

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH Nov 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
Pls deal
AG 12/5/25

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ7/25 dated on July-November 2025 which stated that payment for services yet to be rendered that ware paid to various payees for services amounting to Twenty-Three Million Five Hundred and Thirty-Eight Thousand Naira (23,538,000.00) Only

In respect of that I write to answer the Query that all the Various payees was paid for various services for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Ok, noted and filed appropriately please.
DCA 12/5/25

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No.DLG/ADM/S.320/VOL/II......

30TH Nov 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

DCA
Pls deal
AG 12/5/26

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQZ/25 dated on July-November 2025 which stated that Unaccounted payment from Cash Book made without starting the reason behind payment in the Cash Book amounting to Sixty-Nine Million One Hundred and Sixty Thousand Fifty-Three Naira (69,160,053.00) Only

In respect of that I write to answer the Query that all the payment Vouchers was Counted in the Cash Book for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

Okey, deal accordingly please.
DCA 12/5

DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. DLG/ADM/S.320/VOL/II

30TH Nov 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/5/26
RECEIVED

DCA
pls deal
AG 12/5/25

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No LG/AUD/BKZ/DUT/LQ12/25 dated on July-November 2025 which stated that Unaccounted Expenditure ware been paid to various payees without been accounted amounting to Five Hundred and Fourteen Million One Hundred and Fifty-Three Thousand Thirty-Three Naira One Kobo (514,153,033.01) Only

In respect of that I write to answer the Query that the payment of Various payees was Counted for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone
Jigawa State

As usual please, would be treated when filed.
DCA 12/05

UNITY AND FAITH

LQ 13

DLG/ADM/S.320/VOL/II 30TH November 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No AL/AUD/BKZ/DUT/LQ13/25 dated on October-November 2025 which stated that unaccounted payment vouchers amounting to Thirty-Nine Million Eight Hundred and Twenty Thousand Naira (39,820,000.00) Only

In respect of that I write to answer the Query that all the payment Vouchers was Counted for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,

1

14

DLG/ADM/S.320/VOL/II 30TH December 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/5/21
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No AL/AUD/BKZ/DUT/LQ14/25 dated on December 2025 which stated that unaccounted Expenditure Extracted from Cash Book amounting to Fifteen Million Six Hundred and Sixty-Eight Thousand Four Hundred and Eighty Naira Three Kobo (15,668,480.03) Only

In respect of that I write to answer the Query that all the payment Expenditure was Accounted for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State

15

DLG/ADM/S.320/VOL/II 30TH December 2025.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/5/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

ANSWER FOR AUDIT QUERY

Reference to letter No AL/AUD/BKZ/DUT/LQ15/25 dated on December 2025 which stated that Irregular Payment that was paid to various payees without attaching all necessary Supporting document to Legalese the Payment made amounting Ten Million Two Hundred and Eight Thousand-naira (10,208,000.00) Only

In respect of that I write to answer the Query that all the Various payees were paid and attached with all the necessary Supporting document for your further Verification Please.

In view of the above this letter was copied to the Dutse Local Government, Area Auditor and Director Zonal Audit Birnin Kudu Zone for their noting please.

Best regards.

SIBU ABDULLAHI
HON.CHAIRMAN

Cc:
The Area Auditor
Dutse Local Government Council
The Zonal Auditor B/kudu Zone,
Jigawa State