# GAGARAWA

## LOCAL GOVERNMENT COUNCIL
## JIGAWA STATE

2025

# REPORT OF THE AUDITOR GENERAL

## ON THE ACCOUNTS OF
## GAGARAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

# GAGARAWA

## LOCAL GOVERNMENT COUNCIL
## JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

# REPORT OF THE AUDITOR GENERAL

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

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# GAGARAWA LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE NIGERIA

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*Ref No.* GGRW/FIN/TRE/VOL.1/460

Date: 5th Feb 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/2/26
RECEIVED

The Auditor General
Local Government Audit
Dutse,
Jigawa State.

DSA
Pls treat
AG 5/2/26

Sir,

**SUBMISSION OF ANNUAL ACCOUNT**

I am pleased to write and forward the above subject matter for the Submission of Annual Account as at 31st December, 2025.

Attached copy of working paper document fore more checking and Information please.

Submitted for kind consideration

Best Regards.

Bala Abdu
Treasurer
5/2/2026

# HON. ABUBAKAR IDRIS Esq.
## EXECUTIVE CHAIRMAN
## GAGARAWA LOCAL GOVT.

# GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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

## 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 ..GAGARAWA.. 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.

5/2/26 5/2/2026

| | |
|---|---|
| **BALA ABDU** | **BARR ABUBAKAR IDRIS** |
| TREASURER | EXERCUTIVE CHAIRMAN |

# GAGARAWA LOCAL GOVERNMENT COUNCIL
## JIGAWA STATE

*Incase of reply, please quote*

*Ref. No.:*______________________

*Date:*______________________

**GAGARAWA 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 Gagarawa Local Government Councils for the Year Ended 31st December, 2025

GAGARAWA 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** | | | | | | |
| 1,759,973,923.39 | Government Share of FAAC (Statutory Revenue) | 1 | 3,332,721,770.39 | 3,536,501,838.00 | 0.00 | 3,536,501,838.00 | 203,780,067.61 |
| 1,837,282,947.12 | Government Share of VAT | 2 | 2,358,709,722.96 | 2,559,000,000.00 | 0.00 | 2,559,000,000.00 | 200,290,277.04 |
| | Tax Revenue | 3 | 13,000,000.00 | 100,000.00 | 0.00 | 100,000.00 | (12,900,000.00) |
| 4,322,000.00 | Non Tax Revenue | 4 | 57,198,849.00 | 29,040,000.00 | 0.00 | 29,040,000.00 | (28,158,849.00) |
| 40,975,506.60 | Transfer from Other Government Entities | 5 | 214,494,585.12 | 2,000,000.00 | 0.00 | 2,000,000.00 | (212,494,585.12) |
| **3,642,554,377.11** | **Total Revenue (a)** | | **5,976,124,927.47** | **6,126,641,838.00** | 0.00 | **6,126,641,838.00** | **150,516,910.53** |
| | | | | | | | |
| | **EXPENDITURE** | | | | | | |
| 980,075,257.88 | Salaries & Wages | 6 | 1,659,146,843.73 | 1,848,674,482.00 | 0.00 | 1,848,674,482.00 | 189,527,638.27 |
| 70,998,523.54 | Social Benefit | 7 | 214,764,611.41 | 165,000,000.00 | 0.00 | 165,000,000.00 | (49,764,611.41) |
| 1,043,193,146.07 | Overhead Cost | 8 | 2,198,034,942.16 | 5,977,406,494.00 | 221,787,797.00 | 5,755,618,697.00 | 3,779,371,551.84 |
| 949,684,379.77 | Other over Head Cost | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 251,656,177.84 | Grants & Contributions | 9 | 1,335,212,256.09 | 544,000,000.00 | 0.00 | 544,000,000.00 | (791,212,256.09) |
| 2,567,225.00 | Transfer to other Govt Agencies | 10 | 238,869,287.37 | 215,680,000.00 | 0.00 | 215,680,000.00 | (23,189,287.37) |
| | Depreciation | | 119,179,983.84 | 0.00 | 0.00 | 0.00 | (119,179,983.84) |
| **3,298,174,710.10** | **Total Expenditure (b)** | | **5,765,207,924.60** | **8,750,760,976.00** | **221,787,797.00** | **8,528,973,179.00** | **2,985,553,051.40** |
| | | | | | | | |
| 344,379,667.01 | **Surplus/ (Deficits) for the period from operating activities C =( A-B)** | | **210,917,002.87** | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | |
| | Gain/Loss on Disposal of Asset | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Share of Surplus/(Deficit) in Association & Joint Ventures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Non Operating Revenue/(Expenses) (D)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | |
| | **Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)** | | **210,917,002.87** | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | |
| | Minority Interest Share of Surplus/ (Deficits) (F) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Net Surplus/ (Deficits) for the period G=(E-F)** | | **210,917,002.87** | 0.00 | 0.00 | 0.00 | 0.00 |

The accompanying notes form part of these statements

5/1/26

**BALA ABDU**
Treasurer
Gagarawa Local Government, Jigawa State

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

| GAGARAWA LOCAL GOVERNMENT COUNCIL<br>JIGAWA STATE GOVERNMENT OF NIGERIA<br>STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025 | | | | | |
|---|---|---|---|---|---|
| **DESCRIPTION** | **NOTES** | **2025** | **2025** | **2024** | **2024** |
| **ASSETS** | | **₦** | **₦** | **₦** | **₦** |
| **Current Assets** | | | | | |
| Cash and Cash Equivalents | **14** | 2,944,459.59 | 0.00 | 17,207,802.90 | 0.00 |
| Receivables | **15** | 70,833,667.80 | 0.00 | 70,833,667.80 | 0.00 |
| Prepayments | | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventories | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Current Assets : A** | | 0.00 | **73,778,127.39** | 0.00 | **88,041,470.70** |
| | | | | | |
| **Non Current Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Long Term Loans | | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | | 0.00 | 0.00 | 0.00 | 0.00 |
| Property, Plant and Equipment | **16** | 2,907,996,951.98 | 0.00 | 2,694,852,000.00 | 0.00 |
| Intangiable Assets | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Non Current Assets : B** | | 0.00 | **2,907,996,951.98** | 0.00 | 2,694,852,000.00 |
| | | | | | |
| **Total Assets : C = A + B** | | **0.00** | **2,981,775,079.37** | 0.00 | **2,782,893,470.70** |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES:-** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Current Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits | **17** | 65,489,500.00 | 0.00 | **65,489,500.00** | 0.00 |
| Short Term Loan & Debts | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unremitted Deductions | | 0.00 | 0.00 | 0.00 | 0.00 |
| Payables | | (12,035,394.20) | 0.00 | 0.00 | 0.00 |
| **Total Current Liabilities : D** | | 0.00 | **53,454,105.80** | 0.00 | 65,489,500.00 |
| | | | | | |
| **Non-Current Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Funds | | 0.00 | 0.00 | 0.00 | 0.00 |
| Long Term Provision | | 0.00 | 0.00 | 0.00 | 0.00 |
| Long Term Borrowings | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Non Current Liabilities | **18** | 12,677,282.00 | 0.00 | 12,677,282.00 | 0.00 |
| **Total Non Current Liabilities : E** | | 0.00 | **12,677,282.00** | 0.00 | 12,677,282.00 |
| | | | | | |
| **Total Liabilities : F = D + E** | | 0.00 | **66,131,387.80** | 0.00 | **78,166,782.00** |
| | | | | | |
| **Net Assets: G = C - F** | | **0.00** | **2,915,643,691.57** | 0.00 | **2,704,726,688.70** |
| | | | | | |
| **NET ASSETS/EQUITY** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Grants | | 0.00 | 0.00 | 0.00 | 0.00 |
| Reserves | **19** | 2,431,876,429.10 | 0.00 | 2,431,876,429.10 | 0.00 |
| Accumulated Surplus/(Deficits) | **20** | 483,767,262.47 | 0.00 | 272,850,259.60 | 0.00 |
| Minority Interes | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Assets/Eq uity: H = G** | | **0.00** | **2,915,643,691.57** | 0.00 | **2,704,726,688.70** |

The accompanying notes form part of these statements

5/2/26

**BALA ABDU**
Treasurer
Gagarawa Local Government, Jigawa State

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

GAGARAWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025

| DESCRIPTIONS | NOTES | 2025 | 2025 | 2024 | 2024 |
|---|---|---|---|---|---|
| | | ₦ | ₦ | ₦ | ₦ |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | |
| **Inflows** | | | | | |
| Government Share of FAAC (Statutory Revenue) | 1 | 3,332,721,770.39 | 0.00 | 1,759,973,923.39 | 0.00 |
| Government Share of VAT | 2 | 2,358,709,722.96 | 0.00 | 1,837,282,947.12 | 0.00 |
| Taxes Revenue | 3 | | 0.00 | 0.00 | 0.00 |
| Non Tax Revenue (Independent Revenue) | 4 | 57,198,849.00 | 0.00 | 4,322,000.00 | 0.00 |
| Transfer from Other Government Entities | 5 | 214,494,585.12 | 0.00 | 40,975,506.60 | 0.00 |
| **Total Inflow from operating Activities ( A )** | | | **5,963,124,927.47** | | **3,642,554,377.11** |
| | | | | | |
| **Outflows** | | | | | |
| Salaries & Wages | 6 | 1,659,146,843.73 | 0.00 | 980,075,257.88 | 0.00 |
| Social Benefits | 7 | 214,764,611.41 | 0.00 | 70,998,523.54 | 0.00 |
| Overhead Cost | 8 | 2,198,034,942.16 | 0.00 | 1,043,193,146.07 | 0.00 |
| Grants & Contributions | 9 | 1,335,212,256.09 | 0.00 | 949,684,379.77 | 0.00 |
| Other Over Head Cost | | | 0.00 | | 0.00 |
| Transfer to other government Entities | 10 | 238,869,287.37 | 0.00 | 251,656,177.84 | 0.00 |
| Finance Cost | | 0.00 | 0.00 | **0.00** | **3,295,607,485.10** |
| **Total Outflow from Operating Acti vities ( B )** | | **0.00** | **5,646,027,940.76** | **0.00** | **346,946,892.01** |
| **Net Cash InFlow/(OutFlow) f rom Operating Activities C = A - B** | | **0.00** | **317,096,986.71** | **0.00** | **3,295,607,485.10** |
| | | | | | |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | | | | |
| Proceeds from sale of PPE | | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase/ Construction/Rehabilitations of PPE | 11 | (332,324,935.82) | 0.00 | (353,867,654.81) | 0.00 |
| **Net Cash Flow from Investing Activities** | | 0.00 | **(332,324,935.82)** | 0.00 | **(353,867,654.81)** |
| | | | | | |
| **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 | (12,035,394.20) | 0.00 | 20,443,888.00 | 0.00 |
| Distribution of Surplus/Dividends Paid | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Cash Flow from Financing Activities** | | **0.00** | **(12,035,394.20)** | **0.00** | **20,443,888.00** |
| | | | | | |
| **Net Cash Flow From All Activities** | | 0.00 | (27,263,343.31) | 0.00 | 13,523,125.20 |
| Cash & Its Equivalent as at 1st January, 2025 | | 0.00 | 17,207,802.90 | 0.00 | 3,684,677.70 |
| Cash & Its Equivalent as at 31st December, 2025 | | **0.00** | **(10,055,540.41)** | **0.00** | **17,207,802.90** |
| | | | | | |
| **RECONCILIATION** | | | | | |
| Surplus (Deficit) as per Statement of Financial Performance | | 0.00 | 210,917,002.87 | 256,054,808.10 | 0.00 |
| Add Back Non-Cash Movement Items: | | 0.00 | | | 0.00 |
| Depreciation | | 0.00 | 119,179,983.84 | 90,892,083.91 | 0.00 |
| Amortization | | 0.00 | 0.00 | 0.00 | 0.00 |
| impairment Charges | | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 330,096,986.71 | | 346,946,892.01 |
| **Net Movement in Current Asset/Liabilities** | | | | | |
| Net Movement in recievables | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Movement in Payables | | (12,035,394.20) | | 20,443,888.00 | |
| Net Cash Flow from Operating Activities | | **0.00** | (12,035,394.20) | **0.00** | 20,443,888.00 |
| | | | | | |
| Add (less) Items Classified as Investing Activities | | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of PPE | | 0.00 | (332,324,935.82) | (353,867,654.81) | |
| **Total Items Classified as Investing Activities** | | **0.00** | **0.00** | **0.00** | **(353,867,654.81)** |
| | | | | | |
| Net Cash Flow From All (Operating) Activities | | **0.00** | (14,263,343.31) | **0.00** | 13,523,125.20 |
| Cash & it's Equivalent as at 1st January,2025 | | 0.00 | 17,207,802.90 | 0.00 | 3,684,677.70 |
| **Cash & it's Equivalent as at 31 December,2025** | | **0.00** | **2,944,459.59** | **0.00** | **17,207,802.90** |

The accompanying notes form part of these statements

BALA ABDU
Treasurer
Gagarawa Local Government, Jigawa State

**GAGARAWA 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) | | 2,431,876,429.10 | 272,850,259.60 | 2,704,726,688.70 |
| IPSAS Adjustment | | 0.00 | 0.00 | 0.00 |
| Additions During the year | | 0.00 | 0.00 | 0.00 |
| Surplus/Deficit for the year | | 0.00 | **210,917,002.87** | 210,917,002.87 |
| Closing Balance | | **2,431,876,429.10** | **483,767,262.47** | **2,915,643,691.57** |

The accompanying notes form part of these statements

5/2/26

**BALA ABDU**
Treasurer
Gagarawa Local Government, Jigawa State

GAGARAWA 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 | 2,229,301,386.37 | 1,430,000,000.00 | 2,229,301,386.37 | 437,880,800.56 |
| | SHARE OF EXCHANGE | 168,172,844.26 | 400,000,000.00 | 168,172,844.26 | 1,022,677,999.06 |
| | SHARE OF NON OIL REVENUE | 20,455,628.29 | 0.00 | 20,455,628.29 | 51,139,070.73 |
| | FOREX EQUALIZATION | 5,021,932.83 | 1,048,558,787.00 | 5,021,932.83 | 2,428,687.97 |
| | E-MONEY | 122,080,485.44 | 0.00 | 122,080,485.44 | 59,141,057.38 |
| | ECOLOGICAL | 37,037,037.00 | 0.00 | 37,037,037.00 | 28,838,374.38 |
| | FEDERAL STABILIZATION | 0.00 | 500,000,000.00 | 0.00 | 157,867,933.31 |
| | OTHER FAAC PARIS CLUB | 42,074,893.02 | 100,000,000.00 | 42,074,893.02 | 0.00 |
| | ADDITIONAL INFLOW | 708,577,563.18 | 57,943,051.00 | 708,577,563.18 | 0.00 |
| | **TOTAL** | **3,332,721,770.39** | **3,536,501,838.00** | **3,332,721,770.39** | **1,759,973,923.39** |

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

| MONTH | STATUTORY ALLOCATION | SHARE OF EXCHANGE | SHR OF NON OIL | ADD. INFLOW | E-MONEY | SHARE OF SOLID | ADD. INFLOW | PARIS CLUB | STATUTORY ALLOCATION |
|---|---|---|---|---|---|---|---|---|---|
| JANUARY | 65,113,912.74 | 73,035,445.79 | 0.00 | 0.00 | 9,260,301.97 | 0.00 | 279,206,331.48 | 0.00 | 426,615,991.98 |
| FEBRUARY | 133,424,418.25 | 38,084,288.76 | 0.00 | 0.00 | 6,078,700.02 | 0.00 | 314,384,151.60 | 0.00 | 491,971,558.63 |
| MARCH | 142,219,757.81 | 0.00 | 0.00 | 5,021,932.83 | 10,280,865.81 | 0.00 | 0.00 | 0.00 | 157,522,556.45 |
| APRIL | 164,050,783.77 | 5,204,043.81 | 0.00 | 0.00 | 7,349,302.58 | 0.00 | 114,987,080.10 | 0.00 | 291,591,210.26 |
| MAY | 167,476,612.80 | 14,933,760.65 | 0.00 | 0.00 | 11,440,406.61 | 0.00 | 0.00 | 21,037,446.51 | 214,888,226.57 |
| JUNE | 152,802,903.94 | 14,203,469.68 | 0.00 | 0.00 | 8,137,797.70 | 0.00 | 0.00 | 0.00 | 175,144,171.32 |
| JULY | 184,230,800.91 | 7,434,846.23 | 20,455,628.29 | 0.00 | 8,580,565.09 | 0.00 | 0.00 | 21,037,446.51 | 241,739,287.03 |
| AUGUST | 238,340,312.64 | 7,589,064.52 | 0.00 | 0.00 | 11,039,774.00 | 37,037,037.00 | 0.00 | 0.00 | 294,006,188.16 |
| SEPTEMBER | 243,605,539.50 | 7,687,924.82 | 0.00 | 0.00 | 9,445,157.21 | 0.00 | 0.00 | 0.00 | 260,738,621.53 |
| OCTOBER | 225,863,078.10 | 0.00 | 0.00 | 0.00 | 14,972,614.19 | 0.00 | 0.00 | 0.00 | 240,835,692.29 |
| NOVEMBER | 252,658,775.54 | 0.00 | 0.00 | 0.00 | 13,938,834.08 | 0.00 | 0.00 | 0.00 | 266,597,609.62 |
| DECEMBER | 259,514,490.37 | 0.00 | 0.00 | 0.00 | 11,556,166.18 | 0.00 | 0.00 | 0.00 | 271,070,656.55 |
| **TOTAL** | **2,229,301,386.37** | **168,172,844.26** | **20,455,628.29** | **5,021,932.83** | **122,080,485.44** | **37,037,037.00** | **708,577,563.18** | **42,074,893.02** | **3,332,721,770.39** |

| NOTE | VALUE ADDED TAX | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| **2** | Share of Value Added Tax (VAT) | **2,358,709,722.96** | **2,559,000,000.00** | **200,290,277.04** | 0.00 |

| NOTE | DETAILS OF GOVT. SHARE OF VAT | NET RECEIPT 2025 | DEDUCTION AT SOURCE | TOTAL | NET RECEIPT 2024 | DEDUCTION AT SOURCE | TOTAL |
|---|---|---|---|---|---|---|---|
| **2a** | **MONTH** | **₦** | **₦** | **₦** | **₦** | **₦** | **₦** |
| | JANUARY | 182,713,597.85 | 0.00 | 182,713,597.85 | 136,560,909.16 | 0.00 | 136,560,909.16 |
| | FEBRUARY | 217,636,731.82 | 0.00 | 217,636,731.82 | 117,028,219.22 | 0.00 | 117,028,219.22 |
| | MARCH | 186,113,856.58 | 0.00 | 186,113,856.58 | 125,600,349.87 | 0.00 | 125,600,349.87 |
| | APRIL | 182,525,499.62 | 0.00 | 182,525,499.62 | 153,522,129.80 | 0.00 | 153,522,129.80 |
| | MAY | 179,634,343.51 | 0.00 | 179,634,343.51 | 141,188,207.65 | 0.00 | 141,188,207.65 |
| | JUNE | 206,954,173.91 | 0.00 | 206,954,173.91 | 140,529,310.62 | 0.00 | 140,529,310.62 |
| | JULY | 197,644,516.44 | 0.00 | 197,644,516.44 | 153,182,142.67 | 0.00 | 153,182,142.67 |
| | AUGUST | 195,976,952.55 | 0.00 | 195,976,952.55 | 174,654,821.05 | 0.00 | 174,654,821.05 |
| | SEPTEMBER | 209,340,595.17 | 0.00 | 209,340,595.17 | 157,864,827.56 | 0.00 | 157,864,827.56 |
| | OCTOBER | 251,926,417.55 | 0.00 | 251,926,417.55 | 163,098,492.83 | 0.00 | 163,098,492.83 |
| | NOVEMBER | 202,064,116.45 | 0.00 | 202,064,116.45 | 193,825,410.83 | 0.00 | 193,825,410.83 |
| | DECEMBER | 146,178,921.51 | 0.00 | 146,178,921.51 | 180,228,125.86 | 0.00 | 180,228,125.86 |
| | **TOTAL** | **2,358,709,722.96** | 0.00 | **2,358,709,722.96** | **1,837,282,947.12** | 0.00 | **1,837,282,947.12** |

| NOTE | TAX REVENUE | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| 3 | Personal Income Tax | 13,000,000.00 | 100,000.00 | (12,900,000.00) | 0.00 |
| | **TOTAL** | **13,000,000.00** | **100,000.00** | **(12,900,000.00)** | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| **4** | **NON TAX REVENUE** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | **Non tax Revenue** | | | | |
| | LICENCES | 4,454,904.98 | 2,620,000.00 | (1,834,904.98) | 1,445,000.00 |
| | FEES | 17,250,000.00 | 21,750,000.00 | 4,500,000.00 | 2,462,000.00 |
| | FINES | | 50,000.00 | 50,000.00 | 0.00 |
| | SALES | 3,493,944.02 | 1,900,000.00 | (1,593,944.02) | 0.00 |
| | EARNINGS | 15,000,000.00 | 2,200,000.00 | (12,800,000.00) | 265,000.00 |
| | RENT | 17,000,000.00 | 520,000.00 | (16,480,000.00) | 150,000.00 |
| | **TOTAL** | **57,198,849.00** | **29,040,000.00** | **(28,158,849.00)** | **4,322,000.00** |
| | | | | | |
| **4a** | **NON TAX REVENUE** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | | | | | |
| | **Break Down of Non tax Revenue** | **0.00** | 0.00 | 0.00 | 0.00 |
| | **LICENCES** | 0.00 | 0.00 | 0.00 | 0.00 |
| | Tractor Hiring services | 3,994,904.98 | 2,000,000.00 | (1,994,904.98) | 1,445,000.00 |
| | Communication Equipment Inst. Permits | 460,000.00 | 620,000.00 | 160,000.00 | 0.00 |
| | **TOTAL** | **4,454,904.98** | **2,620,000.00** | **(1,834,904.98)** | **1,445,000.00** |
| | | | | | |
| | **FEES** | | | | |
| | Tender Fees | 12,969,037.88 | 20,300,000.00 | 7,330,962.12 | 0.00 |
| | Birth / Death Registration indigence | 382,000.00 | 100,000.00 | (282,000.00) | 265,000.00 |
| | Business / Wheel barrow Fees | 2,794,250.00 | 1,000,000.00 | (1,794,250.00) | 2,462,000.00 |
| | Motor vehicle Tax & Motorcycle Achaba Reg.fees | 139,712.12 | 200,000.00 | 60,287.88 | 0.00 |
| | Building Plan Approval Fees | 915,000.00 | 50,000.00 | (865,000.00) | 0.00 |
| | Title/Plot Transfer Fees | 50,000.00 | 100,000.00 | 50,000.00 | 0.00 |
| | **TOTAL** | **17,250,000.00** | **21,750,000.00** | **4,500,000.00** | **2,727,000.00** |
| | | | | | |
| | **FINES** | | | | |
| | Penalties Fines | 0.00 | 50,000.00 | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **50,000.00** | **0.00** | **0.00** |
| | | | | | |
| | **Sales of Stores /Scraps/ Unserviceable Items** | **0.00** | 0.00 | 0.00 | 0.00 |
| | Sales of Stores /Scraps/ Unserviceable Items | 3,493,944.02 | 1,900,000.00 | (1,593,944.02) | 150,000.00 |
| | **TOTAL** | **3,493,944.02** | **1,900,000.00** | **(1,593,944.02)** | **150,000.00** |

| | | | | | |
|---|---|---|---|---|---|
| | **EARNINGS** | | | | |
| | Earning from market | 4,000,000.00 | 1,000,000.00 | 0.00 | 0.00 |
| | Earning from motor park | 1,500,000.00 | 1,000,000.00 | 0.00 | 0.00 |
| | Earning from Comm, Activ, shop & shopping centre | 6,500,000.00 | 100,000.00 | (6,400,000.00) | 0.00 |
| | Earning from Commercial Activities | 3,000,000.00 | 100,000.00 | (2,900,000.00) | 0.00 |
| | **TOTAL** | **15,000,000.00** | **2,200,000.00** | **(12,800,000.00)** | 0.00 |
| | | | | | |
| | **RENT** | | | | |
| | Rent on Government Building | 12,000,000.00 | 300,000.00 | **0.00** | 0.00 |
| | Rent on Government Properties | 5,000,000.00 | 220,000.00 | **0.00** | 0.00 |
| | **TOTAL** | **17,000,000.00** | **520,000.00** | **0.00** | 0.00 |
| | **GRAND TOTAL** | **57,198,849.00** | **29,040,000.00** | **(28,158,849.00)** | **4,322,000.00** |

| NOTE | TRANSFER FROM OTHER GOVT. ENTITIES | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| **5** | Augmentation | 92,053,600.00 | 92,053,600.00 | 92,053,600.00 | 92,053,600.00 |
| | 40% PHC Staff salary | 120,465,478.52 | 1,975,506.60 | 39,000,000.00 | 0.00 |
| | State Government I.G.R. | 1,975,506.60 | 1,975,506.60 | 1,975,506.60 | 1,975,506.60 |
| | **Total** | **214,494,585.12** | **96,004,613.20** | **133,029,106.60** | **94,029,106.60** |

| | **BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)** | | | | |
|---|---|---|---|---|---|
| S/N | **MONTHS** | **AUGUMENTATION** | **40% PHC staff salary** | **I.G.R** | **ACTUAL** |
| 1 | JANUARY | 0.00 | 0.00 | 164,625.55 | 1,500,000.00 |
| 2 | FEBRUARY | 0.00 | 0.00 | 164,625.55 | 5,000,000.00 |
| 3 | MARCH | 0.00 | 11,993,858.85 | 164,625.55 | 10,000,000.00 |
| 4 | APRIL | 11,053,600.00 | 12,045,325.08 | 164,625.55 | 0.00 |
| 5 | MAY | 0.00 | 12,008,458.72 | 164,625.55 | 11,500,000.00 |
| 6 | JUNE | 10,000,000.00 | 12,067,516.26 | 164,625.55 | 0.00 |
| 7 | JULY | 51,000,000.00 | 12,071,822.57 | 164,625.55 | 0.00 |
| 8 | AUGUST | 0.00 | 12,051,462.93 | 164,625.55 | 0.00 |
| 9 | SEPTEMBER | 0.00 | 12,083,037.06 | 164,625.55 | 10,000,000.00 |
| 10 | OCTOBER | 0.00 | 12,077,734.73 | 164,625.55 | 0.00 |
| 11 | NOVEMBER | 0.00 | 12,015,434.43 | 164,625.55 | 1,000,000.00 |
| 12 | DECEMBER | 20,000,000.00 | 12,050,827.89 | 164,625.55 | 0.00 |
| | **TOTAL** | **92,053,600.00** | **120,465,478.52** | **1,975,506.60** | **39,000,000.00** |

| NOTE | SALARY & WAGES | | | | |
|---|---|---|---|---|---|
| 6 | **PERSONNEL COST** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | **ADMINISTRATIVE SECTOR** | | | | |
| | Office of the Chairman | 18,235,173.80 | 53,672,957.00 | 35,437,783.20 | 15,160,900.18 |
| | Legislative Council | 24,476,160.00 | 39,569,245.00 | 15,093,085.00 | 19,019,856.43 |
| | Administrative and General services | 49,820,153.64 | 45,362,069.00 | (4,458,084.64) | 33,309,602.87 |
| | **SUB-TOTAL** | **92,531,487.44** | **138,604,271.00** | **46,072,783.56** | **67,490,359.48** |
| | | | | | |
| | **ECONOMIC SECTOR** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | Agriculture Section | 3,707,276.88 | 9,065,858.00 | 5,358,581.12 | 5,637,608.53 |
| | Forestry Section | 26,732,666.36 | 14,737,275.00 | (11,995,391.36) | 12,511,220.80 |
| | Livestock Section (Veterinary) | 50,249,273.94 | 22,644,510.00 | (27,604,763.94) | 23,515,554.27 |
| | Treasury Account Section | 27,381,439.87 | 82,189,937.00 | 54,808,497.13 | 14,155,122.79 |
| | Internal Audit | 1,954,376.42 | 2,507,396.00 | 553,019.58 | 1,205,853.19 |
| | Planning, Research & Statistics Department | 18,290,953.60 | 8,977,087.00 | (9,313,866.60) | |
| | Monitoring & Evaluation | 25,246,630.40 | 31,618,687.00 | 6,372,056.60 | 11,247,545.50 |
| | Statistics | 0.00 | 0.00 | 0.00 | 0.00 |
| | Treasury Revenue Section | 16,135,276.80 | 9,309,460.00 | (6,825,816.80) | 8,685,650.69 |
| | Road & Communication Section | 6,627,846.82 | 4,177,509.00 | (2,450,337.82) | 6,692,740.49 |
| | Mechanical Section | 10,359,290.88 | 9,049,277.00 | (1,310,013.88) | 7,542,900.11 |
| | Electrical Section | 5,860,874.88 | 4,662,558.00 | (1,198,316.88) | 5,526,832.73 |
| | Land & Survey Section | 5,730,004.56 | 5,441,905.00 | (288,099.56) | 4,811,719.87 |
| | Building Section | 6,503,282.16 | 4,653,676.00 | (1,849,606.16) | 5,180,435.35 |
| | **SUB-TOTAL** | **204,779,193.57** | **209,035,135.00** | **4,255,941.43** | **106,713,184.32** |
| | | | | | |
| | **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) | 194,054,336.99 | 104,967,152.00 | (89,087,184.99) | 141,537,948.51 |
| | Education (Teaching Staff) | 766,666,585.79 | 938,283,129.00 | 171,616,543.21 | 421,910,749.45 |
| | Adult Education | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Education | 0.00 | 0.00 | 0.00 | 0.00 |
| | Preventive (Water, Sanitation and Hygiene) | 59,957,498.71 | 101,785,409.00 | 41,827,910.29 | 38,751,197.73 |
| | Curative | 253,903,277.57 | 289,111,561.00 | 35,208,283.43 | 155,427,354.58 |
| | Rural Water Supply | 9,295,477.44 | 5,957,692.00 | (3,337,785.44) | 4,916,499.56 |
| | Community Development Section | 27,076,049.58 | 18,313,226.00 | (8,762,823.58) | 15,177,133.36 |
| | Information, Youth, Sport & Culture | 11,642,950.32 | 6,505,194.00 | (5,137,756.32) | 6,968,138.90 |
| | Social Welfare Section | 31,195,466.40 | 32,635,258.00 | 1,439,791.60 | 13,994,488.66 |
| | Trade Section and Cooperatives | 8,044,519.92 | 3,476,455.00 | (4,568,064.92) | 7,188,203.33 |
| | **SUB-TOTAL** | **1,361,836,162.72** | **1,501,035,076.00** | **139,198,913.28** | **805,871,714.08** |
| | **GRAND TOTAL** | **1,659,146,843.73** | **1,848,674,482.00** | **189,527,638.27** | **980,075,257.88** |

| 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 | 172,668,792.41 | 69,000,000.00 | (103,668,792.41) | 54,247,241.26 |
| | Legislative Council | 50,900,000.00 | 45,000,000.00 | (5,900,000.00) | 26,435,000.00 |
| | Administrative and General services | 147,991,500.00 | 107,900,000.00 | (40,091,500.00) | 161,036,357.72 |
| | **SUB-TOTAL** | **371,560,292.41** | **221,900,000.00** | **(149,660,292.41)** | **241,718,598.98** |
| | | | | | |
| | **ECONOMIC SECTOR** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | Agriculture Section | 21,134,000.00 | 9,065,858.00 | (12,068,142.00) | 13,563,865.00 |
| | Forestry Section | 6,960,000.00 | 14,737,275.00 | 7,777,275.00 | 617,000.00 |
| | Livestock Section (Veterinary) | 4,100,000.00 | 22,644,510.00 | 18,544,510.00 | 10,451,809.49 |
| | Treasury Account Section | 18,200,000.00 | 82,189,937.00 | 63,989,937.00 | 47,688,858.51 |
| | Internal Audit | 400,000.00 | 2,507,396.00 | 2,107,396.00 | 550,000.00 |
| | Planning, Research & Statistics Department | 105,966,009.99 | 8,977,087.00 | (96,988,922.99) | 49,034,667.00 |
| | Monitoring & Evaluation | 0.00 | 31,618,687.00 | 31,618,687.00 | 0.00 |
| | Statistics | 0.00 | 0.00 | 0.00 | 0.00 |
| | Treasury Revenue Section | 2,560,000.00 | 9,309,460.00 | 6,749,460.00 | 4,079,145.38 |
| | Road & Communication Section | 27,644,500.00 | 4,177,509.00 | (23,466,991.00) | 10,451,809.41 |
| | Mechanical Section | 57,827,116.66 | 9,049,277.00 | (48,777,839.66) | 25,521,327.02 |
| | Electrical Section | 37,741,195.58 | 4,662,558.00 | (33,078,637.58) | 39,242,989.98 |
| | Land & Survey Section | 1,258,000.00 | 5,441,905.00 | 4,183,905.00 | 1,960,000.00 |
| | Building Section | 43,271,299.73 | 4,653,676.00 | (38,617,623.73) | 5,536,000.00 |
| | **SUB-TOTAL** | **327,062,121.96** | **209,035,135.00** | **(118,026,986.96)** | **208,697,471.79** |
| | | | | | |
| | **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) | 72,583,901.25 | 104,967,152.00 | 32,383,250.75 | 15,059,999.99 |
| | Education (Teaching Staff) | 0.00 | 938,283,129.00 | 938,283,129.00 | 0.00 |
| | Adult Education | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Education | 0.00 | 0.00 | 0.00 | 0.00 |
| | Preventive (Water, Sanitation and Hygie ne) | 13,950,000.00 | 101,785,409.00 | 87,835,409.00 | 5,725,220.00 |
| | Curative | 70,775,055.00 | 289,111,561.00 | 218,336,506.00 | 47,298,100.00 |
| | Rural Water Supply | 78,583,019.53 | 5,957,692.00 | (72,625,327.53) | 51,443,386.50 |
| | Traditional Officer (District Hea d Office) | 0.00 | 0.00 | 0.00 | 0.00 |
| | Community Development Section | 56,530,000.00 | 18,313,226.00 | (38,216,774.00) | 38,574,000.00 |
| | Information, Youth, Sport & Culture | 47,290,000.00 | 6,505,194.00 | (40,784,806.00) | 9,915,819.60 |
| | Social Welfare Section | 90,499,890.00 | 32,635,258.00 | (57,864,632.00) | 2,356,500.00 |
| | Trade Section and Cooperatives | 17,789,500.00 | 3,476,455.00 | (14,313,045.00) | 1,250,000.00 |
| | **SUB-TOTAL** | **448,001,365.78** | **1,501,035,076.00** | **1,053,033,710.22** | **171,623,026.09** |
| | **TOTAL** | **1,146,623,780.15** | **1,931,970,211.00** | **785,346,430.85** | **622,039,096.86** |
| | **Over Head From Capital Receipt** | **1,051,411,162.01** | **821,578,334.00** | **(229,832,828.01)** | **622,039,096.86** |
| | **GRAND TOTAL** | **2,198,034,942.16** | **5,755,618,697.00** | **3,557,583,754.84** | **1,244,078,193.72** |

| | OVER HEAD COST BY SECTOR | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | |
| | Youth Empowerment Programme (Palliatives) | 277,983,681.19 | 50,000,000.00 | (227,983,681.19) | 0.00 |
| | Renovation of Jumma'at Mosque at Gagarawa Tasha, Gagarawa Gari, Medu and Y alawa. | 77,971,433.07 | 60,000,000.00 | (17,971,433.07) | 0.00 |
| | Renovation of Local Government Staff Quarters at Gagarawa Tasha | 28,443,374.80 | 15,500,000.00 | (12,943,374.80) | 0.00 |
| | Land Compensation | 1,850,000.00 | 10,000,000.00 | 8,150,000.00 | 0.00 |
| | Wall Fencing of NYSC Lodge at Gagarawa Tasha | 7,476,472.81 | 15,000,000.00 | 7,523,527.19 | 0.00 |
| | Renovation of OJO Hall at Gagarawa Tasha | 22,576,419.31 | 35,000,000.00 | 12,423,580.69 | 0.00 |
| | Control of Erosion across Local Government | 4,870,459.51 | 15,000,000.00 | 10,129,540.49 | 0.00 |
| | General Renovation of Local Government Secretariat | 4,053,408.00 | 15,000,000.00 | 10,946,592.00 | 0.00 |
| | Renovation and Wall Fencing at PHC at Gagarawa Gari | 5,855,515.88 | 15,000,000.00 | 9,144,484.12 | 0.00 |
| | Contribution for the Construction of Computer Hall | 4,444,382.14 | 50,000,000.00 | 45,555,617.86 | 0.00 |
| | Renovation of Gagarawa Tasha Jumma'at Mosque | 6,520,377.52 | | (6,520,377.52) | 0.00 |
| | Contribution for the LG Unified and Project | 159,241,870.39 | 100,000,000.00 | (59,241,870.39) | 0.00 |
| | Purchase of Relief Materials | 28,620,000.00 | 20,000,000.00 | (8,620,000.00) | 0.00 |
| | Contribution for the Capacity Sensitization on Climate Changes | 12,382,990.50 | 10,000,000.00 | (2,382,990.50) | 0.00 |
| | Purchase and repairs of Transformer at Gagarawa Tasha | 17,210,000.00 | 25,000,000.00 | 7,790,000.00 | 0.00 |
| | Purchase of Solar Submersible at Madaka, Medu, Dandidi ,Gagarawa Gari, Habatsai and Garin Chiroma | 58,560,000.00 | 25,000,000.00 | (33,560,000.00) | 0.00 |
| | Conversion of Motorized water pump to solar at Habatsai | 4,153,667.50 | 5,000,000.00 | 846,332.50 | 0.00 |
| | Purchase of Motorized Submersible pumps at Medu and Madaka | 30,881,653.10 | 20,000,000.00 | (10,881,653.10) | 0.00 |
| | Contribution to Community Development Project | 2,500,000.00 | 30,000,000.00 | 27,500,000.00 | 0.00 |
| | Construction of Five Daily Prayer Mosque Gagarawa Tasha, Gagarawa Gari, Medu, Madaka, Dandidi, Garin Chiroma and Zangaran | 85,868,036.91 | 50,000,000.00 | (35,868,036.91) | 0.00 |
| | Construction of Five Daily Prayer Mosque at Yalawa | 48,006,694.96 | 30,000,000.00 | (18,006,694.96) | 0.00 |
| | Construction of three Town Gate at Gagarawa Tasha | 31,188,155.88 | | (31,188,155.88) | 0.00 |
| | **SUB - TOTAL** | **920,658,593.47** | **595,500,000.00** | **(325,158,593.47)** | 0.00 |

| | ECONOMIC SECTOR | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| | Purchase of Grains Palliatives | 23,200,000.00 | 30,000,000.00 | 6,800,000.00 | 0.00 |
| | Road Side Tree Planting | 2,000,000.00 | 10,000,000.00 | 8,000,000.00 | 0.00 |
| | Demarcation of Grazing Reserves | 1,952,000.00 | 5,000,000.00 | 3,048,000.00 | 0.00 |
| | Tractor Loan Repayment | 11,078,334.00 | 11,078,334.00 | 0.00 | 0.00 |
| | Electrification Project at Yalawa and Kore Balatu | 3,020,000.00 | 60,000,000.00 | 56,980,000.00 | 0.00 |
| | Electrification Project High Tension and Lower Tension at Gagarawa Tasha | 6,550,000.00 | 15,000,000.00 | 8,450,000.00 | 0.00 |
| | Electrification Project at Gada | 4,845,725.25 | | (4,845,725.25) | 0.00 |
| | Purchase of Hand Pump Materials | 54,627,200.00 | 40,000,000.00 | (14,627,200.00) | 0.00 |
| | Water Rehabilitation at Zarada | 4,824,000.00 | 5,000,000.00 | 176,000.00 | 0.00 |
| | Construction of Feeder Road at Garada | 1,854,795.89 | 20,000,000.00 | 18,145,204.11 | 0.00 |
| | **TOTAL** | **113,952,055.14** | **196,078,334.00** | **82,126,278.86** | 0.00 |
| | | | | | |
| | **SOCIAL SECTOR** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | Renovation of LEA Office Gagarawa Tasha | 16,800,513.40 | 30,000,000.00 | 13,199,486.60 | 0.00 |
| | **TOTAL SOCIAL** | **16,800,513.40** | **30,000,000.00** | **13,199,486.60** | 0.00 |
| | **TOTAL** | **1,051,411,162.01** | **821,578,334.00** | **(229,832,828.01)** | 0.00 |

| NOTE | SOCIAL BENEFIT | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| 7 | CONTRIBUTION TO PENSION FOR L.G.A. STAFF | 35,964,081.98 | 60,000,000.00 | 24,035,918.02 | 30,195,542.52 |
| | CONTRIBUTION TO PENSION FOR EDUCATION STAFF | 72,001,352.48 | 80,000,000.00 | 7,998,647.52 | 32,168,104.85 |
| | CONTRIBUTION TO PENSION FOR PHC STAFF | 17,910,288.07 | 25,000,000.00 | 7,089,711.93 | 8,634,876.17 |
| | 17% outstanding payment to CPS | 88,888,888.88 | 0.00 | 0.00 | 0.00 |
| | **TOTAL** | **214,764,611.41** | **165,000,000.00** | **(49,764,611.41)** | **70,998,523.54** |

| NOTE | TRANSFER TO OTHER GOVERNMENT AGENCIES | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| 10 | Ministry for Local Government (Street Light Fund) | 21,107,200.00 | 100,000,000.00 | 78,892,800.00 | 146,720,112.50 |
| | Ministry for Water Resources (Water Facilities) | 13,355,429.88 | 95,000,000.00 | 86,644,570.12 | 56,198,378.22 |
| | Directorate of Special Services (Vigilante, Hisbah & Disable) | 7,706,666.64 | 15,000,000.00 | 92,293,333.36 | 14,018,666.64 |
| | Directorate of Salary and Pension Administration | 31,258,020.48 | | 68,741,979.52 | 31,258,020.48 |
| | LACA and Masaki | 6,000,000.00 | 4,600,000.00 | 94,000,000.00 | 2,861,000.00 |
| | State Emergency Management Agency (REMADAN FEEDING) | 105,090,970.37 | 0.00 | 0.00 | 600,000.00 |
| | Contribution to Jigawa Health Management Agency (JICHMA) | 13,875,000.00 | 0.00 | 0.00 | **0.00** |
| | Special Service Directorate (Security Guards) | 39,876,000.00 | 0.00 | 0.00 | 0.00 |
| | Allura Da Zare and Ministry of Information | 600,000.00 | 1,080,000.00 | 99,400,000.00 | 0.00 |
| | **TOTAL** | **238,869,287.37** | **215,680,000.00** | **(138,869,287.37)** | **251,656,177.84** |

| NOTE | CONSTRUCTION & PURCHASE OF PPE | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| **11** | **ADMINISTRATIVE SECTOR** | | | | 0.00 |
| **11a** | Construction of 1No official Vehicles to Hon Chairman | 112,000,000.00 | 150,000,000.00 | 38,000,000.00 | 0.00 |
| | Construction of District Head office at Gagarawa Tasha | 7,273,718.35 | 30,000,000.00 | 22,726,281.65 | 0.00 |
| | Purchase of Furnitures | 9,200,000.00 | 20,000,000.00 | 10,800,000.00 | 0.00 |
| | **SUB TOTAL** | **128,473,718.35** | **200,000,000.00** | **71,526,281.65** | 0.00 |
| | | | | | |
| **11b** | **ECONOMIC SECTOR** | **ACTUAL 2025 (₦)** | **BUDGET 2025 (₦)** | **VARIANCE 2025 (₦)** | **ACTUAL 2024 (₦)** |
| | Construction of Veterinary Clinic at Gagarawa Tasha | 20,354,961.33 | 10,000,000.00 | (10,354,961.33) | 0.00 |
| | Construction of2No Public Convenience at Gagarawa Tasha and Medu | 4,035,696.13 | 55,000,000.00 | 50,964,303.87 | 0.00 |
| | **SUB TOTAL** | **24,390,657.46** | **65,000,000.00** | **40,609,342.54** | 0.00 |

| 11c | SOCIAL SECTOR | ACTUAL 2025 (₦) | BUDGET 2025 (₦) | VARIANCE 2025 (₦) | ACTUAL 2024 (₦) |
|---|---|---|---|---|---|
| | Construction of Health Post at Mutumbi | 59,333,198.92 | 25,000,000.00 | (34,333,198.92) | 0.00 |
| | Drilling of Hand Pump at Gidan Hardo, Magu, Kangarwa and Gidan Shuma | 7,034,642.02 | 30,000,000.00 | 22,965,357.98 | 0.00 |
| | Construction of Additional Hand Pumps at Gagarawa Gari | 1,000,000.00 | 40,000,000.00 | 39,000,000.00 | 0.00 |
| | Drilling of Hand Pump at Dandidi, Madaka, Medu, Zarada and Makerabu | 7,926,840.00 | 20,000,000.00 | 12,073,160.00 | 0.00 |
| | Construction of 1Blocks Islamiyya Classroom at Medu, Madaka Gagarawa Tasha and Yalawa | 39,125,165.82 | 50,000,000.00 | 10,874,834.18 | 0.00 |
| | Construction of Islamiyya Classroom at Gagarawa Gari, Mai Jamma'a, Zarada Sabuwa, and Kofar Mai Unguwa Rigar Mallam | 60,448,282.25 | 30,000,000.00 | (30,448,282.25) | 0.00 |
| | Construction of Health Post at Mallam Baki | 4,592,431.00 | 20,000,000.00 | 15,407,569.00 | 0.00 |
| | **SUB TOTAL** | **179,460,560.01** | **215,000,000.00** | **35,539,439.99** | 0.00 |
| | **GRAND TOTAL** | **332,324,935.82** | **430,000,000.00** | **97,675,064.18** | 0.00 |

| NOTE | PROCEED FROM BORROWING | AMOUNT |
|---|---|---|
| 12 | PREVIOUS YEAR ADVANCE | 70,833,667.80 |
| | CURRENT YEAR ADVANCE | 70,833,667.80 |
| | **MARGINS** | **0.00** |
| | | |
| **NOTE** | **PROCEED FROM REPAYMENT** | **AMOUNT** |
| 13 | CURRENT YEAR NCL | 66,131,387.80 |
| | PREVIOUS YEAR NCL | 78,166,782.00 |
| | **MARGINS** | **(12,035,394.20)** |

| NOTE | CASH AND CASH EQUIVALENTS | 2025 (₦) | 2024 (₦) |
|---|---|---|---|
| 14 | MAIN ACCOUNT | 267,975.03 | 15,057,620.08 |
| | OVERHEAD ACCOUNT | 375,022.54 | 271,606.40 |
| | SALARY ACCOUNT | 35,623.42 | 108,098.48 |
| | PROJECT ACCOUNT | 910,574.40 | 1,684,611.28 |
| | LOAN ACCOUNT | 0.00 | 0.00 |
| | OTHERS ACCOUNT | 1,355,264.20 | 85,866.66 |
| | **TOTAL** | **2,944,459.59** | **17,207,802.90** |
| | | | |
| **NOTE** | **RECEIVABLES** | **2025 (₦)** | **2024 (₦)** |
| 15 | PERSONAL ADVANCE | 7,003,817.80 | 7,003,817.80 |
| | OTHER ADVANCE | 63,829,850.00 | 63,829,850.00 |
| | **TOTAL** | **70,833,667.80** | **70,833,667.80** |

| NOTE | PLANT, PROPERTIES AND EQUIPMENT (PPE) | LAND | BUILDING | FURNITURE & FITTING | OFFICE EQUIPMENTS | PLANT AND MACHINERIES | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 16 | Depreciation Rate | **2%** | **2%** | **10%** | **20%** | **6.67%** | **20%** | |
| | **COST/REVALUATION** | **₦** | **₦** | **₦** | **₦** | **₦** | **₦** | **₦** |
| | BALANCE B/FORWARD (1/1/2025) | 0.00 | 2,361,286,836.73 | 14,307,888.89 | 12,836,125.00 | 298,531,983.29 | 98,781,250.00 | **2,785,744,083.91** |
| | DATE OF ASSETS REVALUATION 31 /12/2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ADDITIONAL ASSET FOR THE YEAR | | 195,163,453.80 | 9,200,000.00 | 0.00 | 15,961,482.02 | 112,000,000.00 | **332,324,935.82** |
| | TOTAL ASSET FOR THE YEAR | | 2,556,450,290.53 | 23,507,888.89 | 12,836,125.00 | 314,493,465.31 | 210,781,250.00 | **3,118,069,019.73** |
| | | | | | | | | |
| | **DEPRECIATION B/F** | 0.00 | 47,225,736.73 | 1,430,788.89 | 2,567,225.00 | 19,912,083.29 | 19,756,250.00 | 90,892,083.91 |
| | **DEPRECIATION CHARGE FOR THE YEAR** | 0.00 | 51,129,005.81 | 2,350,788.89 | 2,567,225.00 | 20,976,714.14 | 42,156,250.00 | 119,179,983.84 |
| | ACCUMULATED DEPRECIATION 31/12/25 | 0.00 | 98,354,742.54 | 3,781,577.78 | 5,134,450.00 | 40,888,797.43 | 61,912,500.00 | 210,072,067.75 |
| | | | | | | | | |
| | **NET BOOK VALUE AS AT 31/12/2025** | 0.00 | 2,458,095,547.99 | 19,726,311.11 | 7,701,675.00 | 273,604,667.88 | 148,868,750.00 | 2,907,996,951.98 |

| NOTE | DEPOSIT | 2025 (₦) | 2024 (₦) |
|---|---|---|---|
| 17 | NULGE | 2,050,633.00 | 2,050,633.00 |
| | 8% CPS | 1,000,000.00 | 1,000,000.00 |
| | MHWUN | 19,908,300.00 | 19,908,300.00 |
| | PARTY CONTR. | 0.00 | 0.00 |
| | RET.MONEY | 543,140.00 | 543,140.00 |
| | GOVT TAX | 33,681,333.00 | 33,681,333.00 |
| | 7.5% VAT | 8,306,094.00 | 8,306,094.00 |
| | **TOTAL** | **65,489,500.00** | **65,489,500.00** |

| NOTE | OTHER NON CURRENT LIABILITIES | 2025 (₦) | 2024 (₦) |
|---|---|---|---|
| 18 | PAYE | 2,220,308.00 | 2,220,308.00 |
| | 5%WHT | 320,030.00 | 320,030.00 |
| | OTHERS | 10,136,944.00 | 10,136,944.00 |
| | **TOTAL** | **12,677,282.00** | **12,677,282.00** |

| NOTE | RESERVES | BAL B/D | ADDITIONS | ADJUSTMENTS | BALANCE C/F |
|---|---|---|---|---|---|
| 19 | REVALUATION RESERVES | 2,431,876,429.10 | 0.00 | 0.00 | 2,431,876,429.10 |
| | **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** | 2,431,876,429.10 | 0.00 | 0.00 | **2,431,876,429.10** |

| 20 | ACCUMULATED SURPLUS/(DEFICITS) | 2025 | 2024 |
|---|---|---|---|
| | BALANCE B/F | 272,850,259.60 | 16,795,451.50 |
| | SURPLUS/DEFICIT FOR THE YEAR | 210,917,002.87 | 256,054,808.10 |
| | ADJUSTMENT DURING THE YEAR | 0.00 | 0.00 |
| | **BALANCE C/F** | **483,767,262.47** | **272,850,259.60** |

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 Gagarawa 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.**

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

**1. GOVERNMENT SHARE OF STATUTORY REVENUE**

Gagarawa Local Government received the Sum of Three Billion Three Hundred and Thirty Two Million Seven Hundred and Twenty One Thousand Seven Hundred and Seventy Naira and Thirty Nine Kobo (₦3,332,721,770.39) onlyas a statutory revenue From the Federation Account for the year ended this Figure represents94.24% of the budgeted amount of Three Billion Five Hundred and Thirty Six Million Five Hundred and One Thousand Eight Hundred and Thirty eight Naira (₦3,536,501,838.00) only.

**2. GOVERNMENT SHARE OF VAT**

A total Sum of Two Billion Three Hundred and Fifty Eight Million Seven Hundred and Nine Thousand Seven Hundred and Twenty Two Naira Ninety Six kobo (₦2,358,709,722.96) only was received from the Federation Account as share of VAT for the year ended 31st December 2025, this represents92.17% of the budgeted amount of Two Billion Five Hundred and Fifty Nine Million Naira (₦2,559,000,000.00)only.

**3. TAX REVENUE**

The Sum of Thirteen Million Naira (₦13,000,000.00) only was realised as tax revenue during the period of January-December, 2025 this represents 13,000% of budgeted amount of One Hundred Thousand Naira (₦100,000.00) only.

**4. NON-TAX REVENUE**

The Local Government account revealed that, the Sum of Fifty Seven Million One Hundred and Ninety Eight Thousand Eight Hundred and Forty Nine Naira (₦57,198,849.00) only was realised as non-tax revenue during the period of January -December 2025, this represents only196.97% of the budgeted amount of Twenty Nine Million Forty Thousand Naira (₦29,040,000.00) only.

**5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

A total Sum of Two Hundred and Fourteen Million Four Hundred and Ninety Four Thousand Five Hundred and Eighty Five Naira and Twelve kobo (₦214,494,585.12) onlywas received during the year ended 2025 as transfer From State independent revenue and stabilization account From Ministry for Local Government, the amount represents10,724.73% of the budgeted Figure of Two Million Naira (₦2,000,000) only.

**6. BANK RECONCILIATION STATEMENT**

The account Maintained by the Local Government Council have been reconciled accordingly as at 31st - December 2025.

**7. BUDGET PERFORMANCE**

The overall budget performance of the Local Government in respect of revenue and expenditure is summarised below for more information.

| REVENUE AND EXPENDITURE | | | | |
|---|---|---|---|---|
| **DESCRIPTION** | **ACTUAL ₦** | **ESTIMATED ₦** | **VARIANCE ₦** | **PERCENTAGE** |
| GOVERNMENT SHARE OF STATUTORY REV | 3,332,721,770.39 | 3,536,501,838.00 | 203,780,067.61 | 94.24 |
| GOVERNMENT SHARE OF VAT | 2,358,709,722.96 | 2,559,000,000.00 | 200,290,277.04 | 92.17 |
| TAX REVENUE | 13,000,000.00 | 100,000.00 | (2,900,000.00) | 13,000 |
| NON-TAX REVENUE | 57,198,849.00 | 29,040,000.00 | (28,158,849.00) | 196.97 |
| TRANSFER FROM OTHER GOVT. ENTITIES | 214,494,585.12 | 2,000,000.00 | (212,494,585.12) | 10,724.73 |
| **TOTAL REVENUE** | **5,976,124,927.47** | **6,126,641,838.00** | **150,516,910.53** | **97.54** |
| **EXPENDITURE** | | | | |
| RECURRENT EXPENDITURE | 5,758,327,500.02 | 8,750,760,976.00 | 2,992,433,475.98 | 65.80 |
| CAPITAL EXPENDITURE | 332,324,935.82 | 480,000,000.00 | 147,675,064.18 | 69.23 |
| TOTAL EXPENDITURE | **6,090,652,435.84** | **9,230,760,976.00** | **3,140,108,540.16** | **65.98** |

## 1. TOTAL REVENUE

From the above table it was revealed that,Five Billion Nine Hundred and Seventy Six Million One Hundred and Twenty Four Thousand Nine Hundred and Twenty Seven Naira Forty Seven Kobo(₦5,976,124,927.47) onlywas received both.From the Federation Account and transfers from other government entities representing97.54% of the total budgeted revenue of Six Billion One Hundred and Twenty Six Million Six Hundred and Forty One Thousand Eight Hundred and Thirty Eight Naira (₦6,126,641,838.00) only.

## 2. RECURRENT EXPENDITURES

The Sum of Five Billion Seven Hundred and Fifty Eight Million Three Hundred and Twenty Seven Thousand Five Hundred Naira and Two kobo (₦5,758,327,500.02) was expended on recurrent expenditure for the year ended 31st -December 2025.This Figure represents65.80% of the budgeted amount of Eight Billion Seven Hundred and Fifty MillionSeven Hundred and Sixty Thousand Nine Hundred and Seventy Six Thousand Naira (₦8,750,760,976.00) only.

## 3. CAPITAL EXPENDITURE

Capital expenditure amounting to Three Hundred and Thirty Two Million Three Hundred and Twenty Four Thousand Nine Hundred and Thirty Five Naira Eighty Two Kobo (₦332,324,935.82) only was expended incurred which represents only69.23% of the budgeted Capital expenditure of Four Hundred and Eighty Million Naira (₦480,000,000.00) only.

## 4. RECOMMENDATIONS

a. The Local Government should reduce over spending on recurrent expenditure to use the same to Finance Capital Project for the well-being of the communities.

b. The local Government should explore more ways of revenue generation to reduce depending on Federation Account.

# REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF GAGARAWA 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 Gagarawa Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

## AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of Seven Hundred and Eighty Two Million One Hundred and EightNine Thousand Nine Hundred and Thirty Seven Naira Thirty Three Kobo (N782,189,937.33) was issued to Gagarawa Local Government Council and the sum of Seven Hundred and Forty Eight Million, Two Hundred and Twelve Thousand, Nine Hundred and Thirty Six Naira Thirty Three Kobo Only (N748,212,936.33) was responded and verified, where Thirty Three Thousand, Nine Hundred and Seventy Seven Naira One Kobo Only (33,977,001)Only Remained unresolved. The council is urged to resolve the outstanding.

| S/N | REFERENCE NO | SUBJECT MATTER | VALUE | AMOUNT | |
|---|---|---|---|---|---|
| | | | | RESOLVEED | NOT RESOLVED |
| 1 | ALG/GML/ZO/GGW/LQ.1/25 | UN-Presented Payment Voucher | 148,151,994.63 | 148,151,994.63 | 0.00 |
| 2 | ALG/GML/ZO/GGW/LQ.2/25 | Irregular Payment Voucher | 116,058,957.00 | 100,950,550.00 | 15,102,407.00 |
| 3 | ALG/GML/ZO/GGW/LQ.3/25 | Un-Accounted Cash Book | 212,997,585.73 | 212,997,585.73 | 0.00 |
| 4 | ALG/GML/ZO/GGW/LQ.4/25 | Payment for Items not Take Charge | 26,862,800.00 | 26,862,800.00 | 0.00 |
| 5 | ALG/GML/ZO/GGW/LQ.5/25 | Payment for Service yet to be Rendered | 12,000,000.00 | 12,000,000.00 | 0.00 |
| 6 | ALG/GML/ZO/GGW/LQ.6/25 | Irregular Payment Vouchers | 155,082,783.97 | 155,082,783.97 | 0.00 |
| 7 | ALG/GML/ZO/GGW/LQ.7/25 | Un-Remitted Tax Deduction | 18,045,162.00 | 0 | 18,045,162.00 |
| 8 | ALG/AUD/GML/GGW/LQ.8/25 | Over Payment of Expenditure | 4,380,922.00 | 4,380,922.00 | 0.00 |
| 9 | ALG/AUD/GML/GGW/LQ.9/25 | Un-Retired Impress/Security Vote | 11,150,000.00 | 11,150,000.00 | 0.00 |
| 10 | ALG/AUD/GML/GGW/LQ.10/25 | Un-Presented Payment | 27,791,300.00 | 27,791,300.00 | 0.00 |
| 11 | ALG/AUD/GML/GGW/LQ.11/25 | Service not Rendered | 17,460,000.00 | 17,460,000.00 | 0.00 |
| 12 | ALG/AUD/GML/GGW/LQ.12/25 | Un-Presented Payment Vouchers | 13,995,000.00 | 13,995,000.00 | 0.00 |
| 13 | ALG/AUD/GML/GGW/LQ.13/25 | Un-Remitted Contract Tax | 823,432.00 | 0 | 823,432.00 |
| 14 | ALG/AUD/GML/GGW/LQ.14/25 | Irregular Payment | 17,390,000.00 | 17,390,000.00 | 0.00 |
| | TOTAL | | 782,189,937.33 | 748,212,936.33 | 33,977,001.00 |
| | PERCENTAGE | | 100% | 95% | 5% |

## COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gagarawa Local Government staff and local Education Authorities. To this effect, a number of Forty Two(42) 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 to Seventy Seven Million, Twenty Five Thousand, Eight Hundred and Thirty Eight Naira only N77,025,838.00.

## 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 Fourteen (14) numbers of staff retired and deceased owed Gagarawa Local Government Council, the sum of Four Million, Five Hundred and Seventy Seven Thousand, Three Hundred and Fifty Seven Naira N4,577,357.00 only which has been deducted and remitted back by the pension administration.

# QUERIES

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

Local Querry No. LG/AUD/GMZ/GGRW/LQ~~14~~ 14/2025

The, Chairman
Gagarawa Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 17,390,000
Payee: Sundry
Nature of Payment; Irregular Payments
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/3/26
RECEIVED

DCA
Pls treat
AG 18/3/26

## AUDIT QUERRY

### IRREGULAR PAYMENTS DECEMBER 2025

Subsequent to the examination of payment vouchers for the period of December 2025. It was observed that a lot of payment vouchers were paid without attaching some vital supporting documents to authenticate the payments amounting to Seventeen Million Three Hundred and Ninety Thousand Naira (₦ 17,390,000) only. Refer to attached list.

The above therefore, does not comply with provision of financial memorandum 14.4 (8) as such the responsible officers should be called upon to explain or else the total sum paid be refunded to the treasury and this office be informed accordingly.

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

Warm Regards.

Balarabe Gambo
AREA AUDITOR
Gagarawa L.G

5.

148,151,994=63

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Local Querry No.* ALG/GML/ZO/GGW/LQ1/25

*The,* Honourable Chairman

Gagarawa *Local Government*

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

*Station:* Gagarawa
*Pv. No.:* Various *Date:* Various
*Head* Various *Sub Head:* Various
*Amount N:* 197'019'994=63 148,151,994=63
*Payee:* Various
*Nature of Payment;* Un-presented Payment Vouchers
*Date:* 16/07/2025

## AUDIT QUERRY

DCA
Pls deal
AG 6/10/25

**UN-PRESENTED PAYMENTS VOUCHERS JANUARY-JUNE 2025.**

Payments vouchers amounting to **One Hundred and Ninety-Seven Million, Nineteen Thousand, Nine Hundred and Ninety-Four Naira Sixty-Three Kobo (₦197'019'994=63)** were paid without preparing payment vouchers. Refer to the attached schedule for details.

This contradicts the provision of (F.M) chapter 13:4.

In view of the above, therefore, the officers concerned should be ask to produce the said payment vouchers and this office be inform, or else refund the amount involved and furnish us with recovery details for further action.

This is copied to Auditor General Local Governments Jigawa State and the Zonal Audit Director Gumel Zone for their information and action.

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

**Farouk Umar Muhammad**
**Area Auditor**
**Gagarawa Local Government**

14.

115,558,957=

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
### JIGAWA STATE

*Audit Form 1*

*Local Querry No.* ALG/GML/ZO/GGW/LQ2/25

*The,* Hon. Chairman

Gagarawa *Local Government*

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

DCA
Pls deal
AG 6/10/25

*Station:* Gagarawa

*Pv. No.:* Various *Date:* Various

*Head* Various *Sub Head:* Various

*Amount N:* ~~116'058'957=00~~ 115,558,957=

*Payee:* Various

*Nature of Payment;* Irregular Payment vouchers

*Date:* 16/07/2025

## AUDIT QUERRY

**IRREGULAR PAYMENT VOUCHES JANUARY-JUNE 2025**

In the course of examination of payment vouches for the period of January-June 2025, it was observed that payments amounting to One Hundred and Sixteen million Fifty-Eight Thousand, Nine Hundred and Fifty Seven Naira (N116'058'957=00) were made without attaching relevant documents to support documents. Schedule attached refers for details.

This action contradicts the provision of (FM) chapter 14:4(8).

In view of the above therefore, the concerned officers should be asked to explain or else refund the total amount back to treasury and this office be inform accordingly. The same is copied to Auditor General Local Governments Jigawa State and Audit Zonal Director Gumel Zone for their information and action.

**Farouk Umar Muhammad**
**Area Auditor**
**Gagarawa LG.**

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

25

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Local Query No.* ALG/GML/ZO/GGW/LQ3/25

*The,* Honourable Chairman

Gagarawa *Local Government*

*Station:* Gagarawa

*Pv. No.:* Various *Date:* Various

*Head* Various *Sub Head:* Various

*Amount N:* 212'977'585=73

*Payee:* Various

*Nature of Payment;* Unaccounted Extracted from Cashbook

*Date:* 16/07/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/7/25
RECEIVED

DCA
Kindly go through & deal accordingly
AG 6/10/25

## AUDIT QUERRY

**UNACCOUNTED EXTRACTED FROM CASHBOOK JANUARY-JUNE 2025.**

It was observed with a great concern during our Audit Routine Verification and Inspection payment amounting to **Two Hundred and Twelve Million Nine Hundred and Seventy-Seven Thousand Five Hundred and Eighty-Five Naira Seventy Three Kobo (₦212'977'585=73)** were observed unaccounted from the Cashbook, the payments has no Economic Code as well as no details or purpose of the payments in Cashbook. Refer to the attached schedule for details.

This action contradict chapter (14)3 of the Financial Memoranda.

In view of the above, therefore, the officers concerned should account for the total sum quoted or else the whole amount involved be recover back to the treasury while this office be inform for further verification.

This is copied to Auditor General Local Governments Jigawa State and the Zonal Audit Director Gumel Zone for their information and action.

**Farouk Umar Muhammad**
**Area Auditor**
**Gagarawa Local Government**

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

31

26,862,800=

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Station:* Gagarawa

*Pv. No.:* Various *Date:* Various

*Head* Various *Sub Head:* Various

*Amount N:* 28'882'800 x

*Payee:* Various 26862800

*Nature of Payment;* Payment for Items not taken on charge

*Date:* 16/07/2025

*Local Query No.* ALG/GML/ZO/GGW/LQ4/25 Gagarawa

*The,* Hon. Chairman

Gagarawa *Local Government*

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

DCA
Pls deal
AG 6/10/25

## AUDIT QUERRY

**Payments For Items Not Taken On Charge Jan-June 2025**

During our Audit Inspection and Verification, we observed that items worth Twenty Eight Million, Eight Hundred and Eight-Two Eight Hundred Naira (₦28,882,800) were not taken on charge. Refer to the attached schedule for details.

This contradict the provision of (FM) chapter (13)8.

In view of the above therefore, the officers concerned should be asked to correct this anomalies or else refund the whole amount involved and this office be inform for further verification.

This is copied to Auditor General Local Governments Jigawa State and the Audit Zonal Director Gumel Zone for their information and action.

**Farouk Umar Muhammad**
**Area Auditor**
**Gagarawa L.G**

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

155,582,783=97

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/GML/ZO/GGW/LQ6/6/2025

The, Chairman

Gagarawa Local Government

Station: Gagarawa

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N:

Payee: 154,689,782.69

Nature of Payment: Sundry Persons 155,582,783=97

Irregular

Date:

Payment Vouchers

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

DCA
Pls deal
@ Kasim
AG 10/3/26

## AUDIT QUERRY

**IRREGULAR PAYMENT VOUCHERS JULY- NOVEMBER, 2025**

Subsequent to the examination of payment vouchers for the period of July to November, 2025, it was observed that payment amounting to One Hundred and Fifty Four Million Six Hundred and Eighty Nine Thousand, Seven hundred and Eighty Two Naira Sixty Nine Kobo (₦154,689,782.69) only, were observed to have been made without any supporting documents (refer to attached schedule).

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

The same is copied to the office of the Auditor General Local Government Councils and Zonal Director Audit Gumel Zone for their information and further necessary action.

Balarabe Gambo
AREA AUDITOR
Gagarawa L.G

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Local Querry No.* LG/AUD/GML/ZO/GGW/LQ7/7/2025

*The,* Chairman

Gagarawa *Local Government*

*Station:* Gagarawa
*Pv. No.:* CC *Date:* CC
*Head* *Sub Head:*
*Amount N:* CC CC
*Payee:* 18,045,162
*Nature of Payment:* Sundry Persons
Unremitted Tax
*Date:*

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

DCA
Pls deal
AG 10/3/26

## AUDIT QUERRY

**UNREMITTED TAX DEDUCTION JULY- NOVEMBER, 2025**

During the recent audit treasury inspection for the period of July-November, 2025 it was observed that contract tax deducted from contractors amounting to eighteen million forty five thousand, one hundred and sixty two(18,045,162) only, has not been remitted to the appropriate organizations (refer to the details attached )

This action violets 39;3 (a) of the financial memorandum. In view of the above therefore, the officers concerned should be ask to remit the same amount to the organization concern and this office be furnish with relevant payment evidences for further examination

Balarabe Gambo
AREA AUDITOR
Gagarawa L.G

4,380,922

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
### JIGAWA STATE

*Audit Form 1*

*Local Query No.* LG/AUD/GMC/GGW/LQ/8/2025

*The,* Chairman

Gagarawa *Local Government*

*Station:* Gagarawa
*Pv. No.:* CC *Date:* CC
*Head* CC *Sub Head:* CC
*Amount N:*
*Payee:* 4,330,000 4380922
*Nature of Payment:* ~~Sundry Persons~~ Over Payments
*Date:*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

## AUDIT QUERRY

**OVER PAYMENT OF EXPENDITURE JULY-NOVEMBER, 2025**

During Audit Treasury inspection for the period stated above an over payment totaling to Four Million, Three Hundred and Thirty Thousand Naira (₦4,330,000), only were observed to have been made to some officers (refer to the details attached).

This action contradicts financial memorandum 9 chapter 14.9 (8) and 14.31-32 refer. In this regard. Therefore, the erring officers should be warned to desist from such an act and amount involved should be refunded to the Local Government Treasury and details of the recovery to be forwarded to this office for further clarification.

The same is copied to the Auditor General Local Government Council and the Zonal Director Gumel Zone for their information

Balarabe Gambo

AREA AUDITOR

GAGARAWA L.G

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

Local Query No. LG/AUD/GMZ/GGRW/LQ ~~10~~ 9/2025

The, Chairman

Gagarawa Local Government

Audit Form 1

Station: Gagarawa

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 11,150,000

Payee:

Nature of Payment; Sundry Persons Unretired Impress/Security

Date:

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

DCA
D/c deal
21D/local
AG 10/2/26

## AUDIT QUERRY

**UNRETIRED IMPREST/SECURITY VOTE JULY TO NOVEMBER 2025**

During Audit Treasury Inspection for the period of July to November 2025 it was observed that imprest amounting to Eleven Million One Hundred & Fifty Thousand Naira (₦ 11,150,000) only, has remained Unretired as at the date of writing this query (refer to attached details).

This action contradicts chapter 14.24 and 14.27for the financial Memoranda which clearly states that "NO IMPREST SHALL BE APPROVED UNLESS ALL PREVIOUS ISSUED FOR THE SAME PURPOSE HAVE BEEN RETIRED"

In view of the above therefore the Beneficiaries should be called upon to refund the amount involved to the Local Government Treasury and details of the refund be forward to this office for further examination.

BALARABE GAMBO

AREA AUDITOR

GAGARAWA LOCAL GOVT

27,791,300=

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

Local Querry No. LG/AUD/GML/ZO/GGW/LQ~~12~~ 10/6/2025

The, Chairman

Gagarawa Local Government

Audit Form 1

Station: Gagarawa

Pv. No.: C C Date: CC

Head C C Sub Head: CC

Amount N: 27,811,300.00 27,791,300=

Payee: Sundry Persons

Nature of Payment: Un-presented

Date: Payment Vouchers

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

DCA
Pls deal
hAG 10/3/26

## AUDIT QUERRY

**UN-PRESENTED PAYMENT VOUCHERS JULY- NOVEMBER, 2025**

Payment totaling to Twenty Seven Million Eight Hundred and Eleven Thousand Three Hundred Naira (₦27,811,300.00) only, were observed to have been made without raising the authorize payment vouchers to support the payment made, to the schedule attached.

This action contradict financial memorandum chapter 14.3 has spelt out. In view of above therefore, the officers are required to give full explanation regarding the circumstances that lead to those transactions or else the total amount involved be refunded in to the Local Government treasury and this office be inform with the recovery details for further verification.

The same is copied to the auditor General Local Government Council and the zonal Director Audit Gumel Zone for their information and further necessary action.

Balarabe Gambo
AREA AUDITOR
Gagarawa L.G

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Local Query No.* LG/AUD/GMZ/LQ11/2025

*The,* Chairman

Gagarawa *Local Government*

*Station:* Gagarawa

*Pv. No.:* CC *Date:* CC

*Head* CC *Sub Head:* CC

*Amount N:* 17,460,000

*Payee:*

*Nature of Payment:* Sundry Service Not Rendered

*Date:*

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

DCA
P/s deal
AG 10/3/26

## AUDIT QUERRY

**SERVICE NOT RENDERED DECEMBER 2025**

Examination of the paid payment vouchers for above period revealed to us that the sum of Seventeen Million Four Hundred and Sixty Thousand Naira (₦ 17,460,000) only has been paid without rendering the intended services. This action contradicts chapter 14:9 (2) of the financial memoranda. Therefore, the concerned officers should be ask to explain this serious anomalies or else recover the whole amount involved and this office be furnish with details of recovery.

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

Warm Regards.

Balarabe Gambo
AREA AUDITOR
GAGARAWA LOCAL GOVT

13,995,000=

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Local Querry No.* LG/AUD/GML/ZO/GGW/LQ~~14~~/6/2025 12

*Station:* Gagarawa

*The,* Chairman

*Pv. No.:* CC *Date:* CC

Gagarawa *Local Government*

*Head* CC *Sub Head:* CC

*Amount N:*

*Payee:* 14,195,000.00 13,995,000=

*Nature of Payment:* Sundry Persons

Un-presented

*Date:* Payment Vouchers

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

DCA
Pls deal
2nd Kashin
AG 10/3/26

AUDIT QUERRY

### UN-PRESENTED PAYMENT VOUCHERS DECEMBER, 2025

As a result of examination of Payment vouchers for the period of December 2025, we observed that various payments worth Fourteen Million One Hundred and Ninety Five Naira (₦14,195,000.00) only, were made without preparing the authorized payment vouchers to validate the payments (refers to attached list)

The above is contrary to the provision of chapter 14:3 of the financial memorandum as result therefore, the concerned officers should be asked to explain or else the total sum paid be recovered and this office be furnish with recovery details accordingly.

The same is copied to the auditor General Local Government Council Jigawa State and zonal Director Audit Gumel Zone for their information and further necessary action.

Balarabe Gambo
AREA AUDITOR
Gagarawa L.G

# OFFICE OF THE AUDITOR GENERAL
## LOCAL GOVERNMENT COUNCILS
## JIGAWA STATE

*Audit Form 1*

*Local Query No.* LG/AUD/GMZ/GGW/LQ13/2025

*The,* Chairman

Gagarawa *Local Government*

*Station:* Gagarawa
*Pv. No.:* CC *Date:* CC
*Head* CC *Sub Head:* CC
*Amount N:* 
*Payee:* 823,432.00
*Nature of Payment;* Sundry Contractor
Unremitted
*Date:* Contract Tax Deductions

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/3/26
RECEIVED

DCA
Pls deal
AG 18/3/26

**AUDIT QUERRY**

**UNREMITTED CONTRACT TAX DEDUCTED DECEMBER, 2025**

During the recent Audit Treasury Inspection for the period of December, 2025 It was observed that contract tax deducted from contractors amounting to Eight Hundred and Twenty Three Thousand, Four Hundred and Thirty Two Naira (₦823,432.00) only. Has not been remitted to the authority concerned (refer to details attached).

This action violates chapter 39.3 (a) of the model financial Memoranda. In view of the above therefore, the contractors concerned should be asked to remit the same amount to the organization concerned and this office be furnish with relevant payment details for further examination

BALARABE GAMBO

AREA AUDITOR

GAGARAWA LOCAL GOVT

# INSPECTION REPORT AND RESPONSE TO QUERIES

# GAGARAWA LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE NIGERIA

*Incase of reply, please quote*

Ref No. GGRLG/TRE/AQ/V.I/127 Date: 20/4/2026.

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

DCA
kindly study & deal accordingly
7/5/26

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

**RESPONSE TO THE AUDIT QUERY FINDINGS FOR THE MONTH OF JULY TO DECEMBER 2025.**

I am writing a response to the audit Queries Observation given by your esteemed Staff at Gagarawa Local Government as per the following :-

1. **IRREGULAR PAYMENT VOUCHERS JULY TO NOVEMBER 2025 LG/AUD/GML/ZO/GGW/LQ6/6/2025** Amounting to One Hundred and Fifty Four Million Six Hundred and Eighty Nine Thousand Seven Hundred Eighty Two Naira Sixty Nine (N154,689,782.69) Only. The Payment Vouchers has been fully documented with all necessary supporting document You May wish to send your team for verification Please.
2. **UREMITTED TAX DEDUCTION JULY TO NOVEMBER 2025 LG/AUD/GML/ZO/GGW/LQ7/7/2025** Amounting to Eighteen Million Forty Five Thousand One Hundred and Sixty Two Naira (N18,045,162.00) Only, it has been Reemitted to the Relevant Tax Authority, You May Wish to Send your Team for Verification please.
3. **OVER PAYMENT OF EXPENDITURE JULY TO NOVEMBER 2025, LG/AUD/GML/ZO/GGW/LQ/8/2025** Amounting to Four Million Three Hundred and Thirty Thousand Naira (N4,330,000.00) only The sum of Over Paid Amount has been Fully Clarified by the Officers whom received the fund, You May wish to Send your team to Testify it please.
4. **UNREMITTED IMPREST/SECURITY VOTE JULY TO NOVEMBER 2025, LG/AUD/GML/ZO/GGW/LQ10/2025** Amounting to Eleven Million One Hundred and Fifty thousand Naira (N11,150,000.00) Only, it has been Retired with full documentation by the Officers entitle to it, you may wish to Send your team for Verification please.
5. **SERVICE NOT RENDERED DECEMBER 2025,** LG/AUD/GML/ZO/GGW/LQ11/2025 Amounting to Seventeen Million Four Hundred and Sixty Thousand Naira (N17,460,000.00) Only, the Services has been rendered you cannow send your team for Verification Please.
6. **UN-PRESENTED PAYMENT VOUCHERS JULY TO NOVERMBER 2025 LG/AUD/GML/ZO/GGW/LQ12/6/2025,** Amounting to Twenty Seven Million Eight Hundred and Eleven Thousand Three Hundred Naira (N27,811,300.00) Only, The Payment Vouchers are now available for Verification please.

**STORES:**

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

**CONCLUSION**

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

**RECEOMMENDATION**

The attention of the management is hereby drawn to:-

- Account for the un-accounted revenue.
- Improve the internal control system.
- Outstanding payment vouchers are to be presented and accompanied.

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

Muhammad Haruna
Ag. Zonal Director
Gumel Zone.

## III. UNPRESENTED PAYMENT VOUCHERS

During Audit inspection, we observed that payment amounting to Forty Two Million, Six Thousand, Three Hundred Naira (₦42,006,300) only were up to the time of writing this report not been presented for Auditing which resulted in issuing query letter reference No. LG/AUD/GML/GGRW/LQ12/2025.

## IV. IRREGULAR PAYMENTS

Various payment vouchers amounting to one Hundred and Seventy Two Million, Seventy Nine Thousand, Seven Hundred and Eighty Three Naira (₦172,079,783) only were paid without proper documentations, such as invoice, store receipt voucher (SRV), agreement etc. to support the payments. This is contrary to the provision of model financial memoranda chapter 14, as a result of that Audit query with reference No. LG/AUD/GML/GGRW/LQ6/2025 was issued.

## V. INTERNALLY GENERATED REVENUE JULY TO NOVEMBER, 2025

The local Government revenue Unit records were presented and examined but unfortunately the local Government council has no means of collecting revenue, they only depend on Indigene certificate sales, as such the local Government council should be ask to Double their effort in creating more ways of generating revenue to meet their budgeted target.

## VI. DAILY ABSTRACT OF EXPENDITURE

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

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

Our Ref: LG/AUD/GML/GGRW/VOL.I/25 Your Ref: Date: 24/3/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/4/26
RECEIVED

The Chairman,
Gagarawa Local Government Council,
Jigawa State.

DCA
D/s deal AG 1/4/26

**AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO DECEMBER 2025**

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

**INTERNAL CONTROL SYSTEM**

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

**I. CASH BOOK**

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

**II. BANK RECONCILIATION STATEMENT**

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

3.

- Improve the internal control system and henceforth any payment made without certification of the internal auditor, such payment is null and void.
- Cash book should be updated, casted, and reconciled with the operating bank statement.
- Same is copied to the Auditor General, Local Government Council, Dutse, Jigawa State above for his information.

Ismaila Dauda ACMA
Zonal Director Audit
Gumel Zone

2.

## IRREGULAR PAYMENTS

We further observed that some payment vouchers were paid without being accompanied with full supporting as documents. as a result, a query letter No. ALG/GML/Z0/GGW/LQ2/2025 amounting to One Hundred and Sixteen Million, Fifty-Eight Thousand, Nine Hundred and Fifty-Seven Naira (₦116,058,957.00) only was issued to that effect.

## PAYMENT FOR SERVICES YET TO BE RENDERED

The total sum of Twenty-Six Million, Two Hundred and Forty Thousand Naira (26,240,00) only was observed to have been expended for various services that are yet to be rendered. this is contrary to the provision of Financial Memorandum, Chapter 14 (2). An audit query was issued as per letter No. ALG/GML/Z0/GGW/LQ3/2025.

## UN.ACCOUNTED PAYMENT FROM THE CASH BOOK

The sum of Two Hundred and Twelve Million, Nine Hundred and Seventy-Seven Thousand, Five Hundred and Eighty-five Naira, Seventy-Three Kobo (212, 977, 585, 73.) only ware observed to have been expended for various services rendered to the Local Government without using prepared payment vouchers to support the payments. this has gone contrary to the provision of Financial Memorandum, Chapter 14 (3). An audit query was issued as per letter No. ALG/GML/Z0/GGW/LQ4/2025.

## PAYMENT FOR ITEM NOT TAKEN ON CHARGE

Expenditure to the tune of Twenty-Eight Million, Eight Hundred and Eighty-Two Thousand, Five Hundred Naira (N 28, 882, 500, 00) only were made either irregularly or actually for goods not supplied.

A query No. ALG/GML/Z0/GGW/LQ5/2025 was issued.

## CONCLUSION

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

## RECOMMENDATIONS

The attention of the management is hereby drawn that the following recommendations obtain in relation to the observations so far made:

- Unaccounted payment vouchers should be accounted.
- Un-presented payment vouchers should be presented for auditing.
- Irregular payment vouchers should be fully documented.
- Subsidiary books should be updated.

1.

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

UNITY AND FAITH

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

Our Ref: ______ Your Ref: ______ Date: ______

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

The Hon Chairman,
Gagarawa Local Government,
Jigawa State.

DCA
Pls deal as usual
AG 14/10/25

**AUDIT INSPECTION REPORT IN RESPECT OF GAGARAWA LOCAL GOVERNMENT FOR THE PERIOD JANUARY TO JUNE 2025**

An audit inspection of your financial records for the above underlined period was carried out.

Observations pointed out are hereby forwarded to you for your consideration and immediate response.

**INTERNAL CONTROL SYSTEM**

The internal control system of the local government is weak due to the fact that majority of the payments were made without the blessing of the Internal Audit Unit. Subsidiary books of accounts were not up to date.

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

**CASH BOOK**

The available receipt and payment vouchers submitted to us were posted into the main cash book of the local government, only that the cash book was not balanced and ruled.

**VOUCHING**

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

**UN-PRESENTED PAYMENT VOUCHERS**

We observed during the examination of payment vouchers that up to the time of writing this report, P.Vs were not presented to us for auditing action, amounting to One Hundred and Fifty-One Million, Two Hundred and One Thousand, Nine Hundred and Ninety-Four Naira, Sixty-Three Kobo (₦151,201,994.63) only as and a such to a query letter No. ALG/GML/Z0/GGW/LQ1/2025 was issued awaiting for response.

OK, noted as directed pls.
And filed appropriately.
DCA
22/10/25

4.

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

ALG/AUD/GML/Z0/A.I/V.1/3/25 16/7/2025

Our Ref: Your Ref: Date:

The Hon. Chairman,
Gagarawa Local Govt,
Jigawa State.

DCA
Pls deal as usual
AG 14/10/25

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

**GAGARAWA LOCAL GOVERNMENT COUNCIL**
**INTERNALLY GENERATED REVENUE (IGR) FOR**
**THE PERIOD JANUARY – JUNE 2025**

The revenue earning records maintained by the revenue section of the Local Government were not submitted to us for verification. Only the sum of Five Million Eight Hundred and Seventy Thousand Eight Hundred and Eighty-Five Naira (₦5,870,885) only ware extracted from the main cash book of the Local Government, out of Twenty-Nine Million One Hundred and Forty Thousand (₦29,140,000) Naira only approved budgeted in the year 2025.

**CONCLUSION**

You are required to respond to this audit report immediately.

**RECOMMENDATION**

In view of the above, the revenue section should submit all their record books of account to us for verification.

Although the revenue officer's records were not submitted to us, the revenue section are still required to double their effort towards revenue realization activities.

Same is copied to the auditor general local government councils Dutse, Jigawa State above for his information.

Ismaila Dauda ACMA
Zonal Director,
Gumel Zone.

Noted as endorsed.
And filed appropriately pls.
DCA
22/10/25

# GAGARAWA LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE NIGERIA

*Incase of reply, please quote*

**Ref No.** GGWLG/FIN/TRE/VOL.1/XX.......... **Date:**...............20/4/2026..............

The Auditor General
Local Government Audit
Dutse – Jigawa State.

DCA
Deal as Appropriate
(24) [signature] AG 2/6/26

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

**RESPONSE TO THE AUDIT QUERY FINGIN'S FOR THE MONTH OF JANUARY TO JUNE, 2025**

I forward here for the response Audit Queries observation during examination exercise as for the following:-

1. **UN – PRESENTED PAYMENT VOUCHERS FOR THE MONTHS OF JANUARY – JUNE 2025 LG/AUD/GML/ZO/GGW/LQ.1/2025**
   Amounting to One Hundred and Forty Eight Million, One Hundred and Fifty One Thousand Nine Hundred and Ninety Four Thousand Sixty Three Kobo **(148,151,994.63).**
2. **IRREGULAR PAYMENT VOUCHERS FOR THE MONTHS OF JANUARY – JUNE 2025 LG/AUD/GML/ZO/GGW/LQ2.**
   Amounting to One Hundred and Sixteen Million Five Hundred Fifty Eight Thousand Nine Hundred and Fifty Seven Naira **(116,558,957.00).**
3. **UN – ACCOUNTED EXTRACTED FROM CASH BOOK JANUARY – JUNE 2025 LG/AUD/GML/ZO/GGW/LQ3.**
   Amounting to Two Hundred and Twelve Million. Nine Hundred Seventy Seven Thousand Five Hundred and Eighty Five Naira Seventy Three Kobo **(212,977,585.73).**
4. **ITEM NOT TAKEN INCHARGE JANUARY – JUNE 2025 LG/AUD/GML/ZO/GGW/LQ4.2025**
   Amounting to Twenty Six Million Eight Hundred Sixty Two Thousand Eight Hundred Naira **(26,862,800).**
5. **SERVICE NOT RENDRED JANUARY – JUNE 2025 LG/AUD /GML/ZO/GGW/LQ5 2025**
   Amounting to twelve Million Twenty Thousand Naira only **(12,020,000)**

Best regards,

[signature]
Bala Abdu
Treasurer
For:-Hon. Chairman

7. **UNREMITTED CONTRACT TAX DEDUCTION DECEMBER 2025 LG/AUD/GML/ZO/GGW/LQ13/2025** Amounting to Eight Hundred and Twenty Three Thousand Four Hundred and Thirty Two Naira (N823.432.00) Only, it has been Reemitted to the relevant Tax Authority You can now send your team for verification please.
8. **IRREGULAR PAYMENT VOUCHERS DECECMBER 2025 LG/AUD/GML/ZO/GGW/LQ14/2025**, Amounting to Seventeen Million Three Hundred and Ninety Thousand Naira (N17,390,000.00) Only, It has been Fully Document with all required authenticated document and a ready for verification please.

All the above mention Audit Query has been Responded and all relevant information regarding the Query has been provided.

Best Regard

Barr Abubakar Idris
Chairman Gagarawa Local Government Council

Copy to:
1. Zonal Director Gumel Zone
2. Area Auditor Gagarawa Local Government

Barr Abubakar Idris
Chairman Gagarawa Local Government Council.