GUMEL

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
GUMEL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

Our ref..............................

Date : 11/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/3/26
RECEIVED

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

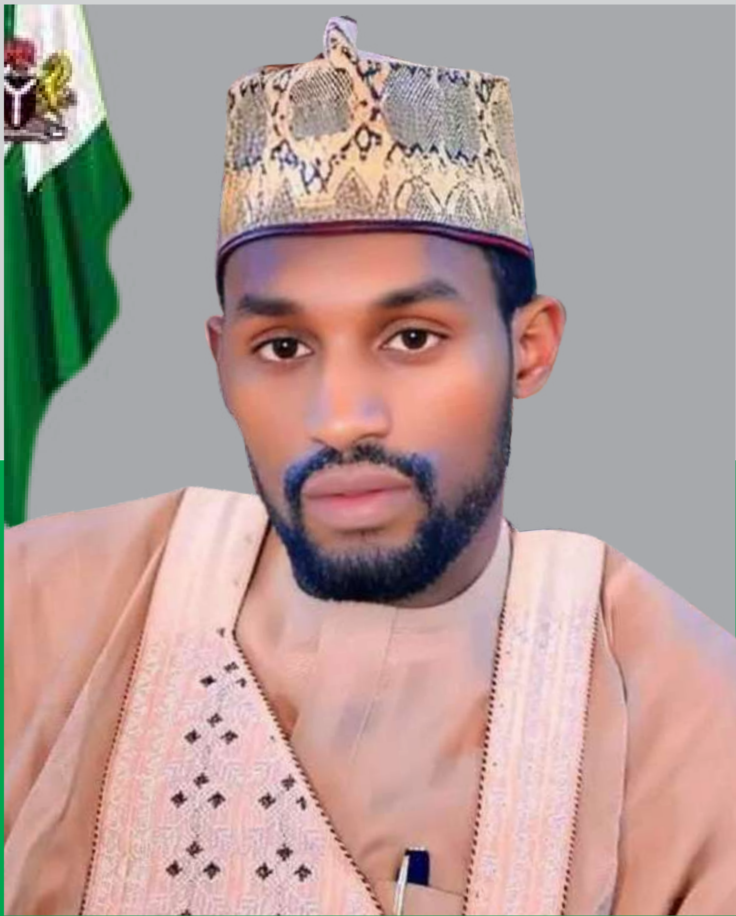
DSA
Study and deal Appropriate
AG 11/3/26

SUBMISSION OF ANNUAL ACCOUNT FOR THE YEAR 2025

I write to forward herewith above underline subject matter submission of annual account for the year 2025 in respect of Gumel Local Government.

Best regards.

Mohammed Gako
Hon. Chairman



HON. MUHAMMAD GAKO
EXECUTIVE CHAIRMAN
GUMEL LOCAL GOVT.

GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No...

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 Gumel 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.

11-3-2026
....
USMAN DAUDU MOHD
TREASURER

11-3-26
....
MOHAMMED GAKO
HON. CHAIRMAN

GUMEL LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*________________________

*Date:*________________________

GUMEL 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
Gumel Local Government Councils for the Year Ended 31st December, 2025

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,784,912,627.56	Government Share of FAAC (Statutory Revenue)	1	3,371,219,783.10	3,577,913,034.00	0.00	3,577,913,034.00	206,693,250.90
1,960,019,729.35	Government Share of VAT	2	2,513,928,292.81	2,764,433,026.00	0.00	2,764,433,026.00	250,504,733.19
	Tax Revenue	3	8,599,400.00	250,000.00	0.00	250,000.00	(8,349,400.00)
6,286,994.00	Non Tax Revenue	4	51,905,921.28	22,765,000.00	0.00	22,765,000.00	(29,140,921.28)
581,630,280.88	Transfer from Other Govt. Entities	5	406,221,806.28	2,000,000.00	0.00	2,000,000.00	(404,221,806.28)
4,332,849,631.79	**Total Revenue (a)**		**6,351,875,203.47**	**6,367,361,060.00**	**0.00**	**6,367,361,060.00**	**15,485,856.53**
	EXPENDITURE						
1,555,099,762.15	Salaries & Wages	6	2,478,844,526.33	2,821,389,230.27	0.00	2,821,389,230.27	342,544,703.94
114,729,521.85	Social Benefit	7	288,208,495.58	235,000,000.00	0.00	235,000,000.00	(53,208,495.58)
830,428,125.56	Overhead Cost	8	1,842,178,221.76	2,580,221,180.00	1,215,887,300.00	1,364,333,880.00	738,042,958.24
	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
909,467,967.96	Grants & Contributions	9	1,179,967,831.10	607,700,000.00	47,700,000.00	560,000,000.00	(572,267,831.10)
571,329,116.70	Transfer to other Govt Agencies	10	255,273,950.90	247,210,000.00	1,500,000.00	245,710,000.00	(8,063,950.90)
113,249,378.89	DEPRECIATION CHARGED		137,131,570.70	0.00	0.00	0.00	0.00
4,094,303,873.11	**Total Expenditure (b)**		**6,181,604,596.37**	**6,491,520,410.27**	**1,265,087,300.00**	**5,226,433,110.27**	**309,915,813.90**
238,545,758.68	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		170,270,607.10				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
238,545,758.68	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**170,270,607.10**				
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		**170,270,607.10**				
238,545,758.68							

The accompanying notes form part of these statements

11-3-2026

USMAN DAUDU MOHD
Treasurer
Gumel Local Government, Jigawa State

GUMEL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	NOTES	**2025**	**2025**	**2024**	**2024**
ASSETS		**₦**	**₦**	**₦**	**₦**
Current Assets					
Cash and Cash Equivalents	**14**	48,386,777.48		781,690.00	
Receivables	**15**	7,967,474.00		7,967,474.00	
Prepayments					
Inventories					
Total Current Assets : A			**56,354,251.48**		**8,749,164.00**
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	**16**	3,351,893,905.62		3,229,228,386.00	
Intangiable Assets					
Total Non Current Assets : B			**3,351,893,905.62**		3,229,228,386.00
Total Assets : C = A + B			**3,408,248,157.10**		**3,237,977,550.00**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	22,998,169.00		22,998,169.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities : D			**22,998,169.00**		**22,998,169.00**
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	**18**	12,166,279.00		12,166,279.00	
Total Non Current Liabilities : E			**12,166,279.00**		**12,166,279.00**
Total Liabilities : F = D + E			**35,164,448.00**		**35,164,448.00**
Net Assets: : G = C - F			**3,373,083,709.10**		**3,202,813,102.00**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	**19**	2,990,407,088.32		2,990,407,088.32	0.00
Accumulated Surplus/(Deficits)	**20**	382,676,620.78		212,406,013.68	0.00
Minority Interes					
Total Net Assets/Equity: H = G			**3,373,083,709.10**		3,202,813,102.00

The accompanying notes form part of these statements

11-3-2026

USMAN DAUDU MOHD
Treasurer
Gumel Local Government, Jigawa State

UMEL 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	3,371,219,783.10	0.00	1,784,912,627.56	0.00
Government Share of VAT	2	2,513,928,292.81	0.00	1,960,019,729.35	0.00
Taxes Revenue	3	8,599,400.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	51,905,921.28	0.00	6,286,994.00	0.00
Transfer from Other Government Entities	5	406,221,806.28	0.00	581,630,280.88	0.00
Total Inflow from operating Activities (A)		**6,351,875,203.47**	**6,351,875,203.47**	**0.00**	**4,332,849,631.79**
Outflows					
Salaries & Wages	6	2,478,844,526.33	0.00	1,555,099,762.15	0.00
Social Benefits	7	288,208,495.58	0.00	114,729,521.85	0.00
Overhead Cost	8	1,842,178,221.76	0.00	830,428,125.56	0.00
Grants & Contributions	9	1,179,967,831.10	0.00	909,467,967.96	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	255,273,950.90	0.00	571,329,116.70	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**6,044,473,025.67**	**6,044,473,025.67**	**0.00**	**3,981,054,494.22**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**307,402,177.80**	**307,402,177.80**	**0.00**	**351,795,137.57**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(259,797,090.32)	0.00	(352,070,676.57)	0.00
Net Cash Flow from Investing Activities		0.00	**(259,797,090.32)**	0.00	(352,070,676.57)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	0.00
Net Cash Flow From All Activities		0.00	47,605,087.48	0.00	(275,539.00)
Cash & Its Equivalent as at 1st January, 2024		0.00	781,690.00	0.00	1,057,229.00
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**48,386,777.48**	**0.00**	**781,690.00**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		170,270,607.10	0.00	238,545,758.68	
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		137,131,570.70	0.00	113,249,378.89	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		307,402,177.80	307,402,177.80	0.00	351,795,137.57
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

11-3-2026

USMAN DAUDU MOHD
Treasurer
Gumel Local Government, Jigawa State

GUMEL 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)	0.00	2,990,407,088.32	212,406,013.68	3,202,813,102.00
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	**170,270,607.10**	170,270,607.10
Closing Balance	**0.00**	**2,990,407,088.32**	**382,676,620.78**	**3,373,083,709.10**

The accompanying notes form part of these statements

11-3-2026

USMAN DAUDU MOHD
Treasurer
Gumel Local Government, Jigawa State

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,257,048,757.13	1,177,913,034.00	1,079,135,723.13	0.00
	SHARE OF EXCHANGE	131,689,426.65	1,200,000,000.00	(1,068,310,573.35)	0.00
	SHARE OF NON OIL REVENUE	20,707,355.49	0.00	20,707,355.49	0.00
	FOREX EQUALIZATION	5,083,732.80	0.00	5,083,732.80	0.00
	E-MONEY	130,448,063.39	500,000,000.00	(369,551,936.61)	0.00
	ECOLOGICAL	37,037,037.00	0.00	37,037,037.00	0.00
	ADD FAAC RECIEPT	789,205,410.64	700,000,000.00	89,205,410.64	0.00
	TOTAL	**3,371,219,783.10**	**3,577,913,034.00**	0.00	0.00

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	ADD FAAC RECIEPT	TOTAL
JANUARY	65,915,205.28	73,934,220.81	0.00	0.00	9,886,978.64	0.00	279,206,331.48	428,942,736.21
FEBRUARY	135,066,340.64	0.00	0.00	0.00	6,491,275.00	0.00	352,937,106.04	494,494,721.68
MARCH	143,969,915.75	0.00	0.00	5,083,732.80	10,987,063.44	0.00	0.00	160,040,711.99
APRIL	166,069,594.55	5,268,084.83	0.00	0.00	7,850,686.48	0.00	0.00	179,188,365.86
MAY	169,537,581.87	15,117,535.79	0.00	0.00	12,220,712.15	0.00	21,037,446.51	217,913,276.32
JUNE	154,683,298.19	14,378,257.74	0.00	0.00	8,693,322.28	37,037,037.00	0.00	214,791,915.21
JULY	186,497,947.21	7,526,339.33	20,707,355.49	0.00	9,166,158.29	0.00	21,037,446.51	244,935,246.83
AUGUST	241,273,331.20	7,682,455.64	0.00	0.00	11,794,777.96	0.00	0.00	260,750,564.80
SEPTEMBER	246,916,914.89	7,782,532.51	0.00	0.00	10,094,464.55	0.00	114,987,080.10	379,780,992.05
OCTOBER	228,642,551.67	0.00	0.00	0.00	16,010,381.78	0.00	0.00	244,652,933.45
NOVEMBER	255,767,997.27	0.00	0.00	0.00	14,900,028.13	0.00	0.00	270,668,025.40
DECEMBER	262,708,078.61	0.00	0.00	0.00	12,352,214.69	0.00	0.00	275,060,293.30
TOTAL	**2,257,048,757.13**	**131,689,426.65**	**20,707,355.49**	**5,083,732.80**	**130,448,063.39**	**37,037,037.00**	**789,205,410.64**	**3,371,219,783.10**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,513,928,292.81	2,764,433,026.00	250,504,733.19	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a		₦	₦	₦	₦	₦	₦
	JANUARY	194,858,832.35	0.00	194,858,832.35	145,769,587.94	0.00	145,769,587.94
	FEBRUARY	232,069,158.30	0.00	232,069,158.30	124,894,928.43	0.00	124,894,928.43
	MARCH	198,350,614.41	0.00	198,350,614.41	134,210,367.11	0.00	134,210,367.11
	APRIL	194,447,423.20	0.00	194,447,423.20	163,800,170.44	0.00	163,800,170.44
	MAY	191,643,154.01	0.00	191,643,154.01	150,554,219.82	0.00	150,554,219.82
	JUNE	220,843,138.48	0.00	220,843,138.48	149,834,448.70	0.00	149,834,448.70
	JULY	210,324,582.10	0.00	210,324,582.10	163,703,018.51	0.00	163,703,018.51
	AUGUST	208,839,781.89	0.00	208,839,781.89	186,346,979.44	0.00	186,346,979.44
	SEPTEMBER	222,851,835.48	0.00	222,851,835.48	168,584,930.66	0.00	168,584,930.66
	OCTOBER	268,242,508.02	0.00	268,242,508.02	174,011,818.90	0.00	174,011,818.90
	NOVEMBER	215,523,164.86	0.00	215,523,164.86	206,320,852.31	0.00	206,320,852.31
	DECEMBER	155,934,099.71	0.00	155,934,099.71	191,988,407.09	0.00	191,988,407.09
	TOTAL	**2,513,928,292.81**	0.00	**2,513,928,292.81**	**1,960,019,729.35**	0.00	**1,960,019,729.35**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	8,599,400.00	250,000.00	(8,349,400.00)	0.00
	TOTAL	**8,599,400.00**	**250,000.00**	(8,349,400.00)	0.00
4	**NON TAX REVENUE**	**2025**			**2024**
		ACTUAL	**BUDGET**	**VARIANCE**	**ACTUAL**
	Non tax Revenue				
	LICENCES	7,786,000.00	6,545,000.00	(1,241,000.00)	3,786,000.00
	FEES	29,594,221.28	6,180,000.00	(23,414,221.28)	88,900.00
	FINES	0.00	0.00	0.00	0.00
	SALES	954,800.00	700,000.00	(254,800.00)	
	EARNINGS	11,848,821.00	4,500,000.00	(7,348,821.00)	1,544,815.00
	RENT ON GOVERNMENT BUILDING	0.00	1,500,000.00	1,500,000.00	
	RENT ON GOVERNMENT PROPERTIES	1,722,079.00	1,840,000.00	117,921.00	867,279.00
	INVESTMENT INCOME	0.00	1,000,000.00	0.00	0.00
	INTEREST EARNED	0.00	500,000.00	0.00	0.00
	TOTAL	**51,905,921.28**	**22,765,000.00**	**(29,140,921.28)**	**6,286,994.00**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	0.00	0.00	0.00	0.00
	Dried Fish & Meat licenses	0.00	0.00	0.00	0.00
	Hawkers permits	0.00	0.00	0.00	0.00
	produce buying licenses/Corn Grinding	0.00	0.00	0.00	0.00
	Tractor Hiring services	7,650,000.00	4,715,000.00	0.00	3,650,000.00
	Food & Water processing Licenses/Rice Mill	0.00	0.00	0.00	0.00
	Communication Equipment Inst. Permits	120,000.00	1,500,000.00	1,380,000.00	10,000.00
	Public Conveniences Licenses fees	0.00	0.00	0.00	0.00
	Minor Industry Licenses Fees	0.00	0.00	0.00	0.00
	Building Material / Block Making Licenses	8,000.00	330,000.00	322,000.00	8,000.00
	Private Schools License	8,000.00	0.00		8,000.00
	Sand dredging license	0.00	0.00	0.00	0.00
	Rice mills /cassava grinding license	0.00	0.00	0.00	0.00
	TOTAL	**7,786,000.00**	**6,545,000.00**	0.00	0.00
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	29,505,321.28	5,710,000.00	0.00	0.00
	Birth / Death Registration indigence	12,000.00	150,000.00	138,000.00	12,000.00
	Business / Petty Trade Operating Fees Laboratory	31,000.00	0.00	(31,000.00)	31,000.00
	Timber	2,000.00	20,000.00	18,000.00	2,000.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	43,900.00	300,000.00	256,100.00	43,900.00
	TOTAL	**29,594,221.28**	**6,180,000.00**	0.00	0.00

	FINES				
	Fines	**0.00**	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	954,800.00	700,000.00	0.00	0.00
	TOTAL	**954,800.00**	**700,000.00**	0.00	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Cattle Market	1,254,522.00	500,000.00	(754,522.00)	253,940.00
	Earning from Market	7,482,025.00	2,000,000.00	(5,482,025.00)	482,025.00
	Earning from Motor Park	2,617,074.00	700,000.00	(1,917,074.00)	313,650.00
	Earning from Comm., Activities, shop & shopping centre	424,900.00	1,000,000.00	575,100.00	424,900.00
	Abattoir / Slaughter House	70,300.00	300,000.00	229,700.00	70,300.00
	TOTAL	**11,848,821.00**	**4,500,000.00**		
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building	0.00	0.00	0.00	0.00
	Unclaimed deposit	867,279.00	1,200,000.00	332,721.00	867,279.00
	Rent on Government properties	854,800.00	300,000.00	0.00	0.00
	TOTAL	**1,722,079.00**	**1,500,000.00**	0.00	0.00
	RENT ON GOVERNMENT BUILDING				
	Rent	**0.00**	1,840,000.00	0.00	0.00
	TOTAL	**0.00**	**1,840,000.00**	0.00	0.00
	INVESTMENT NINCOME				
	Dividend received	**0.00**	1,000,000.00	0.00	0.00
	TOTAL	**0.00**	**1,000,000.00**	0.00	0.00
	INTEREST EARNED				
	Interest on investment	**0.00**	500,000.00	0.00	0.00
	TOTAL	**0.00**	**500,000.00**	0.00	0.00
	TOTAL	**51,905,921.28**	**22,765,000.00**	0.00	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	283,780,821.16	0.00	0.00	579,654,774.28
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,957,506.60
	40% PHC Staff Salary Contribution	120,465,478.52	0.00	0.00	0.00
	Total	**406,221,806.28**	**2,000,000.00**	**0.00**	**581,612,280.88**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
		ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
S/N	**MONTHS**	**Augmentation**	**State IGR**	**40% PHC Staff Salary Contribution**	**ACTUAL**
1	JANUARY	88,165,191.52	164,625.55	0.00	5,000,000.00
2	FEBRUARY	60,563,597.93	164,625.55	0.00	70,229,328.48
3	MARCH		164,625.55	11,993,858.85	60,430,809.38
4	APRIL	12,052,031.71	164,625.55	12,045,325.08	22,000,000.00
5	MAY	13,000,000.00	164,625.55	12,008,458.72	35,400,000.00
6	JUNE	75,000,000.00	164,625.55	12,067,516.26	49,142,027.21
7	JULY	0.00	164,625.55	12,071,822.57	87,457,493.07
8	AUGUST	0.00	164,625.55	12,051,462.93	18,000,000.00
9	SEPTEMBER	10,000,000.00	164,625.55	12,083,037.06	107,178,577.51
10	OCTOBER	15,000,000.00	164,625.55	12,077,734.73	57,095,246.18
11	NOVEMBER	0.00	164,625.55	12,015,434.43	31,500,000.00
12	DECEMBER	10,000,000.00	164,625.55	12,050,827.89	36,221,292.45
	TOTAL	**283,780,821.16**	**1,975,506.60**	**120,465,478.52**	**579,654,774.28**

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

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	**6PERSONNEL COST**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	35,100,090.38	49,276,384.00	14,176,293.62	19,180,048.80
	Legislative Council	21,504,211.20	34,900,242.00	13,396,030.80	11,648,114.30
	Administrative and General services	133,227,128.14	117,179,128.00	(16,048,000.14)	95,612,723.00
	SUB-TOTAL	**189,831,429.72**	**201,355,754.00**	**11,524,324.28**	**126,440,886.10**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	15,520,061.04	15,520,061.00	(0.04)	11,461,152.00
	Forestry Section	11,521,170.90	11,457,271.00	(63,899.90)	8,565,267.00
	Livestock Section (Veterinary)	83,645,988.76	74,687,933.00	(8,958,055.76)	57,174,670.00
	Treasury Account Section	75,829,747.08	209,907,843.00	134,078,095.92	38,461,355.00
	Internal Audit	1,837,805.04	1,698,697.00	(139,108.04)	1,243,149.00
	Planning, Research & Statistics Department	130,518,218.58	117,272,947.00	(13,245,271.58)	90,876,358.60
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	6,590,059.96	6,590,461.00	401.04	5,345,062.00
	Road & Communication Section	11,026,486.14	11,025,485.00	(1,001.14)	8,059,510.00
	Mechanical Section	2,645,235.96	2,644,636.00	(599.96)	1,906,517.00
	Electrical Section	14,025,384.93	14,025,360.00	(24.93)	10,401,761.00
	Land & Survey Section	7,083,265.97	7,271,576.00	188,310.03	5,259,868.00
	Building Section	4,890,889.79	4,671,191.00	(219,698.79)	5,652,893.00
	SUB-TOTAL	**365,134,314.15**	**476,773,461.00**	**111,639,146.85**	**244,407,562.60**
	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)	280,822,321.31	300,512,407.27	19,690,085.96	121,087,207.00
	Education (Teaching Staff)	1,037,787,326.26	1,222,470,441.00	184,683,114.74	737,753,488.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	91,375,867.27	87,166,434.00	(4,209,433.27)	62,705,876.00
	Curative	340,061,207.60	370,810,079.00	30,748,871.40	191,820,850.80
	Rural Water Supply	11,151,706.00	11,107,713.00	(43,993.00)	10,255,786.71
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	88,410,051.76	76,510,758.00	(11,899,293.76)	51,747,495.47
	Information, Youth, Sport & Culture	1,698,696.96	1,698,697.00	0.04	1,242,170.00
	Social Welfare Section	70,872,908.34	69,873,059.00	(999,849.34)	6,396,270.00
	Trade Section and Cooperatives	1,698,696.96	3,110,427.00	1,411,730.04	1,242,169.47
	SUB-TOTAL	**1,923,878,782.46**	**2,143,260,015.27**	**219,381,232.81**	**1,184,251,313.45**
	GRAND TOTAL	**2,478,844,526.33**	**2,821,389,230.27**	**342,544,703.94**	**1,555,099,762.15**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	69,059,343.91	100,000,000.00	30,940,656.09	40,102,452.28
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	102,997,592.83	100,000,000.00	(2,997,592.83)	60,615,707.64
	CONTRIBUTION TO PENSION FOR PHC STAFF	27,262,669.96	35,000,000.00	7,737,330.04	14,011,361.93
	17% OUTSTANDING PAYMENT TO CPS	**88,888,888.88**	0.00	0.00	0.00
	TOTAL	**288,208,495.58**	**235,000,000.00**	**(53,208,495.58)**	**114,729,521.85**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	92,316,000.00	53,000,000.00	(39,316,000.00)	0.00
	Legislative Council	60,960,000.00	41,000,000.00	(19,960,000.00)	0.00
	Administrative and General services	213,717,950.00	68,000,000.00	(145,717,950.00)	0.00
	SUB-TOTAL	**366,993,950.00**	**162,000,000.00**	**(204,993,950.00)**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	5,665,000.00	6,500,000.00	835,000.00	0.00
	Forestry Section	830,000.00	3,900,000.00	3,070,000.00	0.00
	Livestock Section (Veterinary)	2,008,000.00	6,500,000.00	4,492,000.00	0.00
	Treasury Account Section	21,109,054.00	105,800,000.00	84,690,946.00	0.00
	Internal Audit	285,000.00	500,000.00	215,000.00	0.00
	Planning, Research & Statistics Department	44,115,000.00	17,500,000.00	(26,615,000.00)	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,841,000.00	8,600,000.00	2,759,000.00	0.00
	Road & Communication Section	2,649,421.00	6,300,000.00	3,650,579.00	0.00
	Mechanical Section	79,675,597.95	15,500,000.00	(64,175,597.95)	0.00
	Electrical Section	375,313,610.83	301,800,000.00	(73,513,610.83)	0.00
	Land & Survey Section	0.00	900,000.00	900,000.00	0.00
	Building Section	8,011,000.00	8,000,000.00	(11,000.00)	0.00
	SUB-TOTAL	**545,502,683.78**	**481,800,000.00**	**(63,702,683.78)**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	9,195,000.00	20,000,000.00	10,805,000.00	0.00
	Education (Teaching Staff)	2,400,000.00		(2,400,000.00)	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	26,604,400.00	34,500,000.00	7,895,600.00	0.00
	Curative	33,937,000.00	41,000,000.00	7,063,000.00	0.00
	Rural Water Supply	45,521,378.19	101,800,000.00	56,278,621.81	0.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	47,560,000.00	8,600,000.00	(38,960,000.00)	0.00
	Information, Youth, Sport & Culture	3,802,000.00	4,580,000.00	778,000.00	0.00
	Social Welfare Section	49,605,400.00	33,126,000.00	(16,479,400.00)	0.00
	Trade Section and Cooperatives	0.00	3,800,000.00	3,800,000.00	0.00
	SUB-TOTAL	**218,625,178.19**	**254,563,880.00**	**35,938,701.81**	0.00
	GRAND TOTAL	**1,131,121,811.97**	**898,363,880.00**	**(232,757,931.97)**	0.00
8.2	**OTHER OVER HEAD COST FROM CAPITAL, RECURRENTS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Settlement of outstanding Liabilities	19,957,000.00	30,000,000.00	10,043,000.00	0.00
	Contribution for training and retreat of political officers	34,248,606.28	50,000,000.00	15,751,393.72	0.00
	Renovation of Duplex House	3,551,990.00	8,000,000.00	4,448,010.00	0.00
	General Renovation of Duplex House Dutse	10,000,000.00	10,000,000.00	0.00	0.00
	Tractor Loan Repayment	5,559,167.00	46,470,000.00	40,910,833.00	0.00
	TOTAL	**73,316,763.28**	**144,470,000.00**	**71,153,236.72**	0.00

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

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Renovation of Jumma'a Mosque at Hammado Village	3,321,870.00	10,000,000.00	6,678,130.00	0.00
	Contribution for completing of Islamiyya at Marke	4,111,052.00	10,000,000.00	5,888,948.00	0.00
	Student care programme	38,318,000.00	67,000,000.00	28,682,000.00	0.00
	Purchase of Relief Materials (palliatives)	22,300,000.00	30,000,000.00	7,700,000.00	0.00
	Youth and Women Employment programme	42,717,000.00	25,000,000.00	(17,717,000.00)	0.00
	SIP social intervention programme	345,390,873.51	115,000,000.00	(230,390,873.51)	0.00
	Purchase of Hand Pump Materials	144,740,000.00	30,000,000.00	(114,740,000.00)	0.00
	TOTAL	**600,898,795.51**	**287,000,000.00**	**(313,898,795.51)**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of grain and transport	4,790,000.00	14,000,000.00	9,210,000.00	0.00
	Purchase of Veterinary Drugs	3,090,000.00	2,500,000.00	(590,000.00)	0.00
	Road Site Tree Planting	5,700,000.00	6,000,000.00	300,000.00	0.00
	Demarcation of Grazing Reserve	2,900,000.00	2,000,000.00	(900,000.00)	0.00
	Control of Erosion	20,360,851.00	10,000,000.00	(10,360,851.00)	0.00
	TOTAL	**36,840,851.00**	**34,500,000.00**	**(2,340,851.00)**	0.00
	GRAND TOTAL	**711,056,409.79**	**465,970,000.00**	**(245,086,409.79)**	0.00
	TOTAL OVER HEAD	**1,842,178,221.76**	**1,364,333,880.00**	**(477,844,341.76)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	50,974,584.76	35,000,000.00	(15,974,584.76)	35,386,569.92
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	54,338,537.79	35,000,000.00	(19,338,537.79)	35,386,569.92
	2% Sule Lamido University Kafin Hausa	94,136,578.24	20,000,000.00	(74,136,578.24)	69,167,655.15
	Contribution to State & LG Joint Projects & Programmes	446,182,413.30	150,000,000.00	(296,182,413.30)	377,607,986.00
	STABLIZATION	284,102,403.62	150,000,000.00	(134,102,403.62)	209,365,615.42
	5% EMIRATE	250,233,313.39	170,000,000.00	(80,233,313.39)	182,553,571.55
	TOTAL	**1,179,967,831.10**	**560,000,000.00**	(619,967,831.10)	**909,467,967.96**

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Min for Local Government (Street Light Fund)		14,000,000.00	14,000,000.00	501,079,550.00
	Ministry for Water Resources (Water Facilities)	2,438,226.71	100,000,000.00	97,561,773.29	24,910,879.58
	Directorate of Special Services (Vigilante, Hisbah & OPR. SALAMA)	13,095,666.64	89,126,000.00	76,030,333.36	11,180,666.64
	Directorate of Salary and Pension Administration	31,258,020.48	38,504,000.00	7,245,979.52	31,258,020.48
	masaki	6,000,000.00	3,000,000.00	(3,000,000.00)	0.00
	PHC FEEDING	66,460,000.00	0.00	0.00	0.00
	JIGAWA BASIC HEALTH	41,625,000.00	0.00	0.00	0.00
	SEMA	93,797,037.07	0.00	0.00	0.00
	jvc monthly bulletin	600,000.00	1,080,000.00	0.00	2,900,000.00
	TOTAL	**255,273,950.90**	**245,710,000.00**	(9,563,950.90)	**571,329,116.70**

NOTE	CONSTRUCTION AND PURCHASE OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11.	**ADMINISTRATIVE SECTOR**				
11a	Construction of Darinage at Garin Gambo,Nasarawa Layin Ali Ranko,Alkali Abbas,Ibrahim Mai Dara,Uban Dawaki Village [ONGOING] Baikarya, Kofar Saja,DanTanoma,layin Sunusi Gaisa[ongoing] Layin Mallam Mustafa driver-Galadima Ward,Uban Dawaki Village, Kofar Arewa,Karkasara, Yusuf Police Bayan Tasha Quaters 100m, Zango Ward 100m,Hammado Town 350m and Dan Farantama near Jmmaat Mosque.300m.	0.00	0.00	0.00	0.00
	Construction of Darinage at Lungun Gidan Alu mai tantan	0.00	**0.00**	**0.00**	0.00
	Construction of Midwives Quarters 2No. at Mele and Duhuwa Village	0.00	0.00	0.00	0.00
	Construction of 1 NO Block of 2 Classrooms at GARIN BAUSHE.	0.00	0.00	**0.00**	0.00
	Construction of Health Clinic at Abuja quarters,DanTanoma and Jalo. (SURE P)	0.00	0.00	**0.00**	0.00
	CONSTRUCTION OF MIDWIFE HOUSE	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	PURCHASE PARADO CAR TO LG CHAIRMAN	103,812,500.00	200,000,000.00	96,187,500.00	0.00
	SUB TOTAL	**153,812,500.00**	**300,000,000.00**	**146,187,500.00**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Social Intervention	0.00	0.00	0.00	0.00
	Provisions of Solar Standing security Light at Bariki Primary School 30 Stands, Additional 30 Stands at Mele and another 30 Stands at Jalo Quarters,	0.00	0.00	0.00	0.00
	Provision of Water Solar Scheme at Dan-Tanoma Kungiya Islamiyya, unguwar ayagi, Majingini, danfarantama G/Baushe, Hardo Lawan and Zango ward Masallacin Aduwa	0.00	0.00	0.00	0.00
	CONSTRUCTION OF DRAINAGE	8,335,858.29	22,000,000.00	13,664,141.71	0.00
	CONSTRUCTION OF DRAINAGE	72,774,738.03	160,000,000.00	87,225,261.97	0.00
	SUB TOTAL	**81,110,596.32**	**182,000,000.00**	**100,889,403.68**	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	CONSTRUCTION OF HEALTH POST at Tsamai Fulani	19,873,994.00	20,000,000.00	126,006.00	0.00
				0.00	0.00
	CONSTRUCTION OF HEALTH CARE CLEANIC AT ABUJA QUARTERS	5,000,000.00	5,000,000.00	0.00	0.00
		0.00	0.00	0.00	0.00
	SUB TOTAL	**24,873,994.00**	**25,000,000.00**	**126,006.00**	0.00
	GRAND TOTAL	**259,797,090.32**	**507,000,000.00**	**247,202,909.68**	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	7,967,474.00
	CURRENT YEAR ADVANCE	7,967,474.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	35,164,448.00
	PREVIOUS YEAR NCL	35,164,448.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	59,795.01	98,574.00
	OVERHEAD ACCOUNT	379,903.06	51,951.00
	SALARY ACCOUNT	12,352,343.04	6,196.00
	PROJECT ACCOUNT	35,502,439.45	1,017.00
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	92,296.92	623,952.00
	TOTAL	**48,386,777.48**	**781,690.00**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	4,997,974.00	4,997,974.00
	OTHER ADVANCE	2,969,500.00	2,969,500.00
	TOTAL	**7,967,474.00**	**7,967,474.00**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2025)		2,922,548,526.53	16,733,366.67	11,913,500.00	206,407,371.69	184,875,000.00	3,342,477,764.89
	ADD PROJECT OF THE YEAR		155,984,590.32				103,812,500.00	259,797,090.32
	TOTAL		3,078,533,116.85	16,733,366.67	11,913,500.00	206,407,371.69	288,687,500.00	3,602,274,855.21
	DEPRECIATION CHARGE FOR THE YEAR		61,570,662.34	1,673,336.67	2,382,700.00	13,767,371.69	57,737,500.00	137,131,570.70
	DEPRECIATION B/F		58,450,970.53	1,673,336.67	2,382,700.00	13,767,371.69	36,975,000.00	113,249,378.89
	ACCUMULATED DEPRECIATION 31/12/25		120,021,632.87	3,346,673.34	4,765,400.00	27,534,743.38	94,712,500.00	250,380,949.59
	NET BOOK VALUE AS AT 31/12/2025		2,958,511,483.98	13,386,693.33	7,148,100.00	178,872,628.31	193,975,000.00	**3,351,893,905.62**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	740,186.00	740,186.00
	8% CPS	2,507,024.00	2,507,024.00
	MHWUN	393,657.00	393,657.00
	PARTY CONTR.	2,844,771.00	2,844,771.00
	RET.MONEY	2,197,016.00	2,197,016.00
	GOVT TAX	10,496,952.00	10,496,952.00
	7.5% VAT	3,818,563.00	3,818,563.00
	TOTAL	**22,998,169.00**	**22,998,169.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	7,440,959.00	0.00
	5%WHT	2,586,894.00	0.00
	OTHERS	2,138,426.00	2,138,426.00
	TOTAL	**12,166,279.00**	**2,138,426.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	2,990,407,088.32	0.00		2,990,407,088.32
	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	2,990,407,088.32	0.00	0.00	**2,990,407,088.32**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	212,406,013.68	(26,139,745.00)
	SURPLUS/DEFICIT FOR THE YEAR	170,270,607.10	238,545,758.68
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**382,676,620.78**	**212,406,013.68**

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 Gumel 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.

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

Gumel Local Government Council received the Sum of Three Billion, Three Hundred and Seventy One Million, Two Hundred and Nineteen Thousand, Seven Hundred and Eighty Three Naira, Ten Kobo (₦3,371,219,783.10) only as statutory allocations from the Federation accounts for the year 2025 representing 94.22% of the estimated amount of Three Billion Five Hundred and Seventy Seven Million Nine Hundred and Thirteen Thousand Thirty Four Naira Only (₦3,577,913,034.00)

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion, Five Hundred and Thirteen Million, Nine Hundred Twenty Eight Thousand Two Hundred and Ninety Two Naira, Eighty One Kobo (₦2,513,928,292.81) only as government share of VAT which represents90.94% of the budgeted amount of Two Billion, Seven Hundred and Sixty Four Million Four Hundred and Thirty Three Thousand Naira Twenty Six NairaOnly (₦2,764,433,026.).

3. TAX REVENUE

The sum of Eight Million Five Hundred and Ninety Nine Thousand Four Hundred Naira Only (₦8,599,400.00) budgeted amount of Two Hundred and Fifty Thousand Naira Only (₦250,000.00).

4. NON TAX REVENUE

The Sum of Fifty One Million, Nine Hundred and Five Thousand, Nine Hundred and Twenty One Naira, Twenty Eight Kobo (₦51,905,921.28) only was generated as internally generated revenue which represents228% of the estimated amount of Twenty Two Million Seven Hundred and Sixty Five Thousand Naira Only (₦22,765,000.00).

5. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The Sum of Four Hundred and Six Million, Two Hundred and Twenty One Thousand, Eight Hundred and Six Naira, Twenty Eight Kobo (₦406,221,806.28) only was received from other government entities and approved budgeted amount was ₦2,000,000.00

6. BANK RECONCILIATION

All the Local Government accounts have been properly reconciled

7. BUDGET PERFORMANCE

The budget performance for the year ended December 31st, 2025 in respect of Local Government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
EXPENDITURE	ACTUAL	BUDGETED	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	3,371,219,783.10	3,577,913,034.00	206,693,250.90	94.22%
VALUE ADDED TAX	2,513,928,292.81	2,764,433,026.00	250,504,733.19	90.94%
TAX REVENUE	8,599,400.00	250,000.00	(8,349,400.00)	3,439.76
NON TAX REVENUE	51,905,921.28	22,765,000.00	(29,140,921.28)	228%
TRANSFER FROM OTHER GOVT. ENTITIES	406,221,806.28	2,000,000.00	(404,221,806.28)	20,311.09%
TOTAL REVENUE	**6,351,875,203.47**	**6,367,361,060.00**	**15,485,856.53**	**99.76%**
EXPENDITURE				
RECURRENT EXPENDITURE	6,044,473,025.67	6,491,520,410.27	447,047,384.60	93.11%
CAPITAL EXPENDITURE	259,797,090.32	590,000,000.00	330,202,909.68	44.03%
TOLAL EXPENDITURE	**6,304,270,115.99**	**7,081,520,410.27**	**777,250,294.28**	**89.02%**

1. TOTAL REVENUE

From the above table, the Sum of Six Billion, Three Hundred and Fifty One Million, Eight Hundred and Seventy Five Thousand, Two Hundred and Three Naira, Forty Seven Kobo (₦6,351,875,203.47) only was received and generated as total revenue both from the Federation accounts and internally generated revenue. This figure represents 99.76% of the approved estimated amount of Six Billion Three Hundred and Sixty Seven Million Three Hundred and Sixty One Thousand Sixty Naira Only (₦6,367,361,060.00).

2. RECURRENT EXPENDITURE

The Sum of Six Billion, Forty Four Million, Four Hundred and Seventy Three Thousand, Twenty Five Naira, Sixty Seven Kobo (₦6,044,473,025.67) only was expended on recurrent items. It represents 93.11% of the approved estimated amount of Six Billion Four Hundred and Ninety One Million Five Hundred and Twenty Thousand Four Hundred and Ten Naira Twenty Seven Kobo Only (₦6,491,520,410.27).

3. CAPITAL EXPENDITURE

The Sum of Two Hundred and Fifty Nine Million, Seven Hundred Ninety Seven Thousand, Ninety Naira, Thirty Two Kobo (₦259,797,090.32) only was spent on capital expenditures which stand as44.03% of the budgeted amount approved to the tune of Five Hundred and Ninety Million Naira Only (₦590,000,000.00).

RECOMMENDATIONS

a. The Local government should reduce overspending on recurrent expenditure and shift same to capital projects for the well-being of the community.

b. The Local government should be serious on local revenue collections and explore more sources of internal revenue generation.

c. Effort had been intensified, will recommended performance explore more.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF GUMEL 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 Gumel Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of Seven Hundred and Fifty Nine Million Eight Hundred and Fifty Six Thousand Five Hundred and Forty Nine Naira Forty One Kobo Only (N759,856,549.41) was issued to Gumel Local Government Council and the sum same amount was resolved and verified no amount Remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1.	ALG/AUD/GML/ZO/LQ.1/2025	Un-Presented Payment	76,095,000.00	76,095,000.00	0.00
2.	ALG/AUD/GML/ZO/LQ.2/2025	Irregular Payment	174,425,963.06	174,425,963.06	0.00
3.	ALG/AUD/GML/ZO/LQ.3/2025	Un-Accounted Extracted Cash Book	32,720,000.00	32,720,000.00	0.00
4.	ALG/AUD/GML/ZO/LQ.4/2025	Un-Approved Payment Voucher	120,806,370.00	120,806,370.00	0.00
5.	LG/AUD/GMZ/LQ.5/2025	Un-Presented Payment Voucher	92,233,000.00	92,233,000.00	0.00
6.	LG/AUD/GMZ/LQ.6/2025	Un-Retired Impress/Security Vote	24,500,000.00	24,500,000.00	0.00
7.	LG/AUD/GMZ/GML/LQ.7/2025	Un-Remitted Local Revenue	41,200.63	41,200.63	0.00
8.	LG/AUD/GMZ/GM/LQ.8/2025	Un-Accounted Payment	2,367,150.00	2,367,150.00	0.00
9.	LG/AUD/GMZ/GML/LQ.9/2025	Un-Remitted Contract Tax Deduction	19,212,911.00	19,212,911.00	0.00
10.	LG/AUD/GMZ/GMG/LQ.10/2025	Irregular Payment Voucher	118,742,254.00	118,742,254.00	0.00
11.	LG/AUD/GMZ/GMG/LQ.11/2025	Payment for Service Not Rendered	54,588,806.00	54,588,806.00	0.00
12.	LG/AUD/GMZ/GMG/LQ.12/2025	Un-Presented Payment Voucher	6,350,000.00	6,350,000.00	0.00
13.	LG/AUD/GMZ/GMG/LQ.13/2025	Un-Remitted Tax Deduction on Contracts	3,997,842.72	3,997,842.72	0.00
14.	LG/AUD/GMZ/GM/LQ.14/2025	Irregular Payment Vouchers	33,776,052.00	33,776,052.00	0.00
	TOTAL		759,856,549.41	759,856,549.41	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gumel Local Government staff and local Education Authorities. To this effect, a number of Forty Three(43) 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 One Hundred and Two Million, Eight Hundred and Thirty Four Thousand, One Hundred and Ninety Seven Naira only N102,834,197.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Fifteen (15) numbers of staff retired and deceased owed Gumel Local Government Council, the sum of Three Million, Six Hundred and Twenty One Thousand, Four Hundred and Fifteen Naira N3,621,415.00 only which has been deducted and remitted back by the pension administration.

QUERIES

3,997,842=75

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ~~14~~ 13/2025

The, Chairman

Gumel Local Government

Station: Gumel

Pv. No.: C-CC Date: CC-C

Head C-CC Sub Head: CC-C

Amount N: 593,000 x

Payee: Sundry Persons 3,997,842=75

Nature of Payment; Un Remitted Tax Deducted on Contracts

Date:

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UN REMITTED TAX DEDUCTED ON CONTRACTS

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 five hundred and ninety three thousand naira (N593,000) only, has not been remitted to the appropriate tax organization (refer to the details attached).

This action violets 39:3 (9) of the financial memoranda. In view of the above therefore, the officers concern should be ask to remit the same amount to the organization concern and this office be furnish with relevant payment evidences for further examination.

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

Bello Abdullahi

Area Auditor

Gumel Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ 12/2025

The, Chairman

Gumel Local Government

Station: Gumel

Pv. No.: C-CC Date: CC-C

Head C-CC Sub Head: CC-C

Amount N: 6,350,000

Payee: Sundry Persons

Nature of Payment; Un Presented Payment Vouchers

Date:

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS

DEC, 2025

During Audit treasury inspection for the month of December, 2025 it was noticed that expenditures amounting to Six Million Three Hundred and Fifty thousand Naira (N6,350,000) only were observed been made without presenting a payment vouchers (refer to attached details).

This action contradict chapter 14:3 of the financial memoranda and other financial guideline. In view of the above therefore, the officers concern should be directed to produce the payment vouchers with full supporting documents or else refund the amount involved and this office be furnish with the details of the refund for further verification.

The same is copied to the Auditor General Local Government council Jigawa State and zonal Director Gumel Zonal Officer for their information and further action.

Bello Abdullahi
Area Auditor
Gumel LGA

TVI

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ11/2025

The, Chairman

~~Gumel~~ *Local Government*

Station: Gumel
Pv. No.: C-CC *Date:* CC-C
Head C-CC *Sub Head:* CC-C
Amount N: 54,588,806
Payee: Sundry Persons
Nature of Payment; Payment For service not rendered
Date:

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

PAYMENT FOR SERVICE NOT RENDERED

(JULY – NOV. 2025)

At the course of the examination of the paid payment vouchers for the period of July to Nov, 2025 it was revealed to us that the sum of fifty four million five hundred & eighty eight thousand eight hundred and six Naira (54,588,806) only, was paid without rendering the services.

This action contradict chapter 14:9 (2) and 39:3 of the model financial memorandum, I above therefore, the concerned officers be ask to explain on this serious anomalies or else recover the whole amount involved and this office be furnished with relevant RVS raised.

This is copied to the Auditor General Local Government Council, Jigawa State and Gumel Zonal Director General, Zonal officer for the information.

Bello Abdullahi
Area Auditor
Gumel Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Gumel

Pv. No.: C-CC Date: CC-C

Head C-CC Sub Head: CC-C

Amount N: 118,742,254

Payee: Sundry Persons

Nature of Payment: Irregular Payments Vouchers.

Date:

Local Querry No. LG/AUD/GMZ/GM/LQ10/2025

The, Chairman

Gumel Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

DCA
Pls deal
13/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS

(JULY – NOVEMBER 2025)

Payment to the tune of one hundred and eighteen million seven hundred and fourty two thousand two hundred and fifty four naira (N118,742,254) only observed without evidences and supporting documents (refers to attached details) this is contrary to model financial memoranda chapter 14:4 (3) in view of the above therefore, the attention of the concerned officers should be drawn to produce and attach the required documents and pass the same to this office for further verification.

This is copied to the Auditor General, local Government Council and the Zonal Audit Office for their further action.

Bello Abdullahi

Area Auditor

Gumel Local Government

815

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ~~10~~9/2025

The, Chairman

Gumel *Local Government*

Station: Gumel
Pv. No.: C-CC *Date:* CC-C
Head C-CC *Sub Head:* CC-C
Amount N: 19,212,911
Payee: Sundry Persons
Nature of Payment; Un Remitted Tax Deducted.
Date:

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

DEA
Pls deal
TAG 18/3/26

AUDIT QUERRY

UN REMITTED CONTRACT TAX DEDUCTED

(JULY TO NOV. 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 nineteen million two hundred and twelve thousand nine hundred and eleven naira (N19,212,911) only has not been remitted to the appropriate tax organization. (refer to the details attached).

This action violet chapter 39:3(9) of the financial memoranda. In view of the above therefore, the attention of the contractor should be call upon to immediately pay back tax view against each of them to the organization concerned and this office be furnish with relevant payment remitter for further examination.

This is copied to the Auditor General local Government Council, Jigawa state and Zonal Director Audit Gumel Zone for their information and further necessary action.

Bello Abdullahi

Area Auditor

Gumel Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ9/2025

The, Chairman

Gumel Local Government

Station: Gumel

Pv. No.: C-CC Date: CC-C

Head: C-CC 2367150 Sub Head: CC-C

Amount N: 2,367,150

Payee: Sundry Persons

Nature of Payment; Un Accounted Payments.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/8/26
RECEIVED

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UN ACCOUNTED PAYMENTS

JULY TO NOV. 2025

It was observed with great dismay that, the sum of two million three hundred and sixty seven thousand one hundred and fifty naira (N2,367,150) only. Was expended for the period of July-November, 2025 without raising and posting payment vouchers into cashbook to support the payment made.

This action contradict chapter 1.10 (3-5) and 39.3 (9) of the model financial memoranda. In view of the above therefore, the attention of the officers concerned should be drawn to account for the expenditures made and pass same to this office for verification or otherwise an appropriate action be taken against them refers to the attached for details.

This is copied to the Auditor General local Government Council, Jigawa state and Zonal Director Audit Gumel Zone for their information and further necessary action.

Bello Abdullahi

Area Auditor

Gumel Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/GMZ/GM/LQ7/2025

Station: Gumel

The, Chairman

Pv. No.: C-CC Date: CC-C

Gumel Local Government

Head C-CC Sub Head: CC-C

Amount N: 41,200.63

Payee: Sundry Persons

Nature of Payment: Un Remitted Local Revenue

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/8/26
RECEIVED

DCA
Pls deal
with
AG 13/3/26

AUDIT QUERRY

UN REMITTED LOCAL REVENUE

JULY TO NOVEMBER 2025

During audit treasury inspection for the period of July to November 2025, it was revealed that revenue generated amounting to fourty one thousand two hundred naira sixty three kobo (N41, 200.63) only was not remitted to the local government revenue account (see details attached).

This action contradict chapter 39:3 (9) (13) of the financial memoranda. In view of the above therefore, the revenue officer should be ask to remit the amount involved to the designated account and details of remittance should be forward to this office for further examination.

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

Bello Abdullahi

Area Auditor

Gumel

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ6/2025

The, Chairman

Gumel *Local Government*

Station: Gumel

Pv. No.: C-CC *Date:* CC-C

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

Amount N: 24,500,000

Payee: Sundry Persons

Nature of Payment; Un Retired Imprest/Security Vote.

Date:

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

DCA
Pls deal
4 AG 13/3/26

AUDIT QUERRY

UN RETIRED IMPRESS/SECURITY VOTE

(JULY TO NOV. 2025)

During audit treasury inspection for the period of July to November 2025, it was observed that imprest amounting to twenty four million, five hundred thousand naira (N24,500,000)only has remained unretired as at the date of writing this query (refer to attached details).

This action contradicts chapter 14.24 and 27 of the model financial memoranda 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 call upon to refund the amount involved to the local government treasury and details of the refund be forward to this office for further examination.

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

Bello Abdullahi
Area Auditor
Gumel

92,233,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ6/2025 5

The, Chairman

Gumel *Local Government*

Station: Gumel
Pv. No.: C-CC *Date:* CC-C
Head C-CC *Sub Head:* CC-C
Amount N: 92,368,000 ✗ 92,233,000
Payee: Sundry Persons
Nature of Payment: Un Presented Payment Vouchers.
Date:

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

DCA
Pls deal
4 AG 13/3/26

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS
(JULY-NOVEMBER, 2025)

It was observed with the great dismay that, the sum of ninety two million, three hundred and sixty eight thousand Naira (N92, 368,000). Only was expended to enquire some expenditure during the period of July-Nov, 2025 without payment vouchers. All effort were made to the local government officials to produce the payment vouchers but all in vain.

This practice is contrary to the provision of financial memoranda chapter (14:3) in view of the above therefore, the concerned officers should be ask to explain or an appropriate measure be taken against them. (refer to the attached details).

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

Bello Abdullahi
Area Auditor
Gumel local Government

22

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No: ALG/AUD/GML/ZO/IQ.14/25
The, Chairman
Gumel *Local Government*

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

DCA
Pls deal
AG 14/10/25

Station: Gumel Local Government
Pv. No.: C *Date:*
Head C *Sub Head:* January- June
Amount N: C C
Payee: 120, 806, 370
Nature of Payment; Various
C
Date: 21/08/2025

AUDIT QUERRY

UN-APPROVED PAYMENT VOUCHERS

As a result of examination of payment vouchers for the period of January to June, 2025 we observed that payment vouchers worth of one hundred and twenty million, eight hundred and six thousand, three hundred and seventy Naira only. **(120,806,370.00)** were paid without the approval of the chairman. Refer to attached schedule for details.

The above therefore, does not comply with the content of f.m chapter 14.2(7). As such the negligent officers should be ask to explain or else the amount paid be refunded to treasury and this office be inform accordingly.

The some is copies to the Auditor General Local Government and Zonal Director Audit, Gumel Zone for their information and further action.

Noted and filed as appropriately, pls
DCA
22/10/25

Buhari Bashari
Area Auditor
Gumel Local Government.

20

32,720,000.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/AUD/GML/ZO/LQ.3/2025

The, Chairman

Gumel Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/7/25
RECEIVED

DCA
Pls deal
(2H) I. Garba
AG 14/10/25

Audit Form I
Station: Gumel local government
Pv. No.: c Date: jan-june
Head: c Sub Head: c
Amount N:
Payee: 32,990,000 x
Nature of Payment; 32720000
Date:

AUDIT QUERRY

UN ACCOUNTED EXTRACTED FROM CASH BOOK

Sequel to the examination of cash book for the period stated above were observed that various un-accounted payments amounting to thirty two million nine hundred and ninety thousand naira (32,990,000) only were made without being posted in the cash book.

Refer to attached of schedule for details this act suggest that amounting are not for details this act contradict the payment procedure as contained in F.M chapter 14.3

The concerned officer should be ask to explain or else the total amount paid be refunded back to treasury and this office be furnished with necessary recovery particulars for further action.

The same is copied to the office of Auditor general local government and zonal Director Gumel Zone for their information and further actions.

Buhari Bashari
Area Auditor
Gumel Local Government

Noted and filed as appropriately, pls.
Bawa
DCA
22/10/25

174,425,963=06

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/AUD/GML/ZO/IQ.2./25	Audit Form 1
The, Chairman	Station: Gumel Local Government
Gumel Local Government	Pv. No.: C Date: January- June
	Head C Sub Head: C
	Amount N: 166,675,962.76 x
	Payee: Various 174,425,963=06
	Nature of Payment: C
	Date: 21/08/2025

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

DCA
Pls deal
AG 10/10/25

AUDIT QUERRY

IRREGULAR PAYMENT'S

As a result of examination of payment vouchers for the period of January to June, 2025 we observed that payment vouchers worth one hundred and sixty six million two six hundred and seventy five thousand Nine hundred and sixty two Naira seventy kobo **(166, 675,962.75)** were Paid without being accompanied with necessary supporting documents to justify the payment.

Refer to attached schedule for details the above therefore, does not comply with the content of F.M 14.3(8). As such the negligent officers should be ask to explain or else the amounting paid be refunded back to treasury and this office be inform accordingly.

The some is copies to the Auditor General for Local Government and zonal Director Audit Gumel Zone for their information and further necessary action.

Buhari Bashari

Area Auditor

Gumel Local Government.

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

4.

76,095,000=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/GML/ZO/LQ.1/2025

The, Chairman

Gumel *Local Government*

Station: Gumel local government

Pv. No.: c *Date:* jan-june

Head *Sub Head:*

Amount N: c c

Payee: ~~76,467,009~~ 76,095,000=

Nature of Payment; Sundries

Date: Various

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

DCA
Pls deal
Ku.Adamu
1 AG
14/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period stated above we observed that various payment amounting to seventy six million four hundred and sixty seven thousand nine kobo only (76,467,009) were made without vouchers.

Refer to use the attached schedule for details. This act of payment without voucher's contradicts the provision of f.m chapter 14.3.

In view of the above therefore, the concerned officer's should be ask to explain fully, or else the total sum paid be refunded back to treasury and furnished this office with recovery details.

The same is copied to the auditor general for local government's and zonal director audit gumel zone for their information and further necessary action.

Buhari Bashari

Area Auditor

Gumel Local Government

OK, noted and filed as appropriately please.
Fammad
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/GM/LQ14/2025
The, Chairman
Gumel *Local Government*

Station: Gumel
Pv. No.: C-CC *Date:* CC-C
Head C-CC *Sub Head:* CC-C
Amount N: 33,776,052
Payee: Sundry Persons
Nature of Payment: Irregular Payments
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Date: 10/8/26
RECEIVED

DCA
Pls deal
13/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS

DECEMBER. 2025

Subsequent to the examination paid payment vouchers for the period of December, 2025, it was observed that payment amounting to thirty three million seven hundred and seventy Six thousand, fifty two naira (N33,776,052) only. Refer to attached schedule.

The above therefore, does not comply with the provision of financial memoranda, chapter 14:4(3) as such the responsible officers should be called upon to explain or else the total sum be refunded to the treasury and this office be inform accordingly for further verification.

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

Bello Abdullahi
Area Auditor
Gumel Local Govt.

INSPECTION REPORT AND RESPONSE TO QUERIES

1.

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

Our Ref: ALG/AUD/GML/ZO/A.1/3/2025 Your Ref: ________ Date: 16/7/2025

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

The Hon. Chairman,
Gumel Local Government,
Jigawa State.

DCA
Pls deal as usual
AG 6/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY – JUNE 2025

The accounting records maintained by your treasury department has been presented to us for examination, and the following points were observed and forwarded to you for information, action, and early reply:

INTERNAL CONTROL SYSTEM

The internal control system enforced by the Local Government is very weak, as most of the payment vouchers were not taken to Internal Audit Unit for blessing before payment, as contained in the Model Financial Memoranda (F.M.) Chapter 40:10.

CASH BOOKS

The cash book presented to us was casted but not ruled and reconciled.

MONTHLY BANK RECONCILIATION STATEMENT

Monthly bank reconciliation statements, up to this time not prepared.

UNPRESENTED PAYMENT VOUCHERS

It was observed during our inspection exercise for the period under review that the total sum of Seventy-six million, three hundred and seventy-five thousand Naira (₦76,375,000) only ware up to the time of writing this report, not presented for auditing, which resulted in issuing query No. ALG/AUD/GML/LQ.1/2025.

UNACCOUNTED EXPENDITURE

We observed some payments that had been made to various payees without stating the purpose or classifying the economic code. Of the expenditure amounted to ₦32,197,000 (Thirty-two million, one hundred and ninety-seven thousand Naira only). A query was issued as unaccounted withdrawals vide MLG/AUD/GML/LQ.3/2025.

Noted and filed appropriately please as directed.

Dammel.
DCA
22/10/25

2.

IRREGULAR PAYMENTS

A lot of irregularities were observed on the payment vouchers, as most of them were not accompanied with the necessary supporting documents. A query was also issued vide ALG/AUD/GML/LQ.2/2025 amounting to One hundred and sixty six million six hundred and ninety five thousand nine hundred and sixty two naira seventy six kobo (₦166,695,962.76) only awaiting response.

UNAPPROVED PAYMENT VOUCHERS BY THE HON. CHAIRMAN

An expenditure worth One hundred and twenty million, eight hundred and six thousand, three hundred and seventy Naira (₦120,806,370) only ware made and posted into the cash book without the approval of the Hon. Chairman. This is contrary to the provisions of the Model Financial Memoranda, Chapter 14 (2). As a result of which Query No. ALG/AUD/GML/lQ.4/2025 was issued.

SUBSIDIARY BOOKS OF ACCOUNT

Receipts and payment vouchers for the period under review were not yet posted into the daily abstract of revenue and expenditure, We drow the attention of the Treasurer to ensure that all payment vouchers are posted in the subsidiary books of account.

INTERNALLY GENERATED REVENUE (IGR)

The Local Government was able to generate local revenue from the months of January to April amounting to three million eight hundred and nine thousand eight hundred and forty three naira (₦3,809,843) extracted from the cash book.

Meanwhile, the records of revenue generated maintained by the Revenue Department were not surrendered to us for inspection. Up to the time of writing this report, the Treasurer should direct the officer concerned to update his records and forward for further verification to this office.

PROJECT INSPECTION

We have conducted a sampled project inspection of projects executed, and some capital repairs were done.

3.

CONCLUSION

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

RECOMMENDATION

- You are strictly advised to comply with the provisions of Model Financial Memoranda in order to have an effective and sound financial management.
- Bank reconciliation statements should be made on the monthly basis.
- Ensure all payments are supported with vouchers.
- Ensure all payment vouchers are fully documented before payment.
- Ensure that all payments must be approved by the Hon. Chairman before payment.
- All paid/ receipt vouchers payments must be posted into daily abstracts

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

ISMA'ILA DAUDA (ACMA)
ZONAL DIRECTOR AUDIT
GUMEL ZONE

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

Our Ref: LG/AUD/GML/R.4/2025 Your Ref: ____________ Date: 31/3/2026

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

The Chairman,
Gumel Local Government,
Jigawa State.

DCA
Kindly deal
(and) [illegible]
AG 1/4/26

AUDIT INSPECTION REPORT IN RESPECT OF GUMEL LOCAL GOVERNMENT FOR THE PERIOD OF JULY- DEC. 2025

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

2. PREVIOUS AUDIT REPORT:

Our previous audit report and Queries are yet to be responded. You are therefore required to urgently reply and forward for further Verification.

3. INTERNAL CONTROL:

The Internal Control System of the Local Government of which we can place reliance on is yet to be improved, as majority of the payments were made without the blessing of the Internal Audit Unit. Effort should be intensified to adhere to the provision of Financial Memoranda Chapter 40, in order to have an effective Management of Public Funds.

4. CASH BOOK:

All available receipt and Payment Vouchers were posted into the main Cash Book of the Local Government, only that the Cash Book was not balanced and reconciled.

5. VOUCHING:

Examination of Payment Vouchers for the period under review reveals the following:

5.1 UN PRESENTED PAYMENT VOUCHERS

We observed during the examination of payment vouchers that some vouchers up to the time of writing this report were not presented to us for Audit action. A Query was issued Vide LG/AUD/GML/LQ/13/2025 amounting to Ninety Eight Million Seven Hundred and Eighteen Thousand (₦ 98,718, 000) only.

5.2 IRREGULAR PAYMENTS

We observed some payment vouchers were paid without being accompanied with supporting documents, as a result a Query was issued Vide LG/AUD/GML/LQ/11/2025 amounting to One Hundred and Eighty Million Seven Hundred and Forty Two Thousand Two Hundred and Fifty Four Naira (₦ 180,742,254) only.

6.0 SUBSIDIARY BOOKS OF ACCOUNT:

Posting of Daily Abstracts of Revenue and Expenditures stopped at August, 2025. You should expediate action to complete the posting of the remaining months before the end of the Financial Year.

8.0 RECOMMENDATIONS:

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

ii. All Queries issued should immediately be responded

ii Contract Agreement Letters should be awarded to contractors before executing any project.

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

MUHAMMAD HARUNA
Ag. ZONAL DIRECTOR
GUMEL ZONE

GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

GLG/ADM/STA/10/V.II/62 Date: 9/9/2025

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

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

RESPONSE TO THE AUDIT QUERRY FOR THE MONTH JANUARY TO JUNE 2025

1. UNPRESENTED PAYMENT VOUCHERS (PAYMENTS WITHOUT VOUCHERS) 16,467,009 76,095,000

Reference to your letter no. ALG/AUD/GML/ZO/LQ.1/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

2. IRRIGULAR PAYMENTS VOUCHERS (166,675,962.25) 174,425,963.86

Reference to your letter no. ALG/AUD/GML/ZO/LQ.2/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

3. UN ACCOUNTED EXTRACTED FROM CASH BOOK(32,990,000) 32,720,000

Reference to your letter no. ALG/AUD/GML/ZO/LQ.3/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

4. UN APPROVED PAYMENT VOUCHERS(120,806,370)

Reference to your letter no. ALG/AUD/GML/ZO/LQ.4/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

MOHAMMED GAKO
HON. CHAIRMAN

GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

Our ref: GLG/ADM/STA/10/V.II/62 Date: 27/2/2026

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

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

RESPONSE TO THE AUDIT QUERRY FOR THE MONTH JULY TO DECEMBER 2025

1. UNPRESENTED PAYMENT VOUCHERS (PAYMENTS WITHOUT VOUCHERS) 92,368,000 92,233,500

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~6~~5/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

2. UN RETIRED IMPRESS/SECURITY VOTE 24,500,000

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~7~~6/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

3. UN REMITED LOCAL REVENUE 41,200.63

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~8~~7/2025, all amount will remitted to Local Government revenue account. You may wish to refer for further action please.

4. UN ACCOUNTED PAYMENTS 2,367,150

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~9~~8/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

5. UN REMITED CONTRACT TAX DEDUCTED 19,212,911

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~10~~ 9/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

6. IRREGULAR PAYMENTS VOUCHERS 118,742,254

Reference to your letter no. ALG/AUD/GML/ZO/LQ.11/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

7.PAYMENT FOR SERVICE NOT RENDERED 54,588,806

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~12~~ 11/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

8. UN PRESENTED PAYMENT VOUCHERS 6,350,000

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~13~~ 12/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

9. UN REMITED TAX DEDUCTED ON CONTRACTS 593,000 3,997,842.75

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~14~~ 13/2025, all amount will remitted to Local Government revenue account. You may wish to refer for further action please.

10. IRREGULAR PAYMENTS 33,776,052

Reference to your letter no. ALG/AUD/GML/ZO/LQ.~~15~~ 14/2025, all vouchers were traced and documented as usual. You may wish to refer for further action please.

MOHAMMED GAKO
HON. CHAIRMAN