GARKI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

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

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
GARKI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

GARKI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

REPORT OF THE AUDITOR GENERAL

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GARKI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

Contents

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

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Ref No: GRKG/FIN/AA/OFF/VOL.I

Date: 19/3/2026

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

The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls deal
AG 19/3/26

Sir,

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

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

For your further necessary action and guidance please.

Best regards.

19/3/26

Musbahu M. Sani
Treasurer
For:-Hon. Chairman

HON. ADAMU HUDU KORE
EXECUTIVE CHAIRMAN
GARKI LOCAL GOVT.

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

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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 GARKI Local Government as at 31st December, 2025 and its operations for the period ended on that date.

We accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

19/3/26 | 19/3/2026
.... | ....
MUSBAHU MOHAMMED SANI | **ADAMU HUDU KORE**
TREASURER | EXERCUTIVE CHAIRMAN

GARKI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________

*Date:*______________________

GARKI 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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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.

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

GARKI 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)**
2,056,058,230.72	Government Share of FAAC (Statutory Revenue)	**1**	3,692,001,467.24	4,005,825,233.00	0.00	4,005,825,233.00	313,823,765.76
2,166,691,834.91	Government Share of VAT	**2**	2,775,295,326.92	2,725,385,239.00	0.00	2,725,385,239.00	(49,910,087.92)
0.00	Tax Revenue	**3**	35,641,500.10	200,000.00	0.00	200,000.00	(35,441,500.10)
2,737,300.00	Non Tax Revenue	**4**	62,464,205.46	21,665,000.00	0.00	21,665,000.00	(40,799,205.46)
130,115,632.76	Transfer from Other Government Entities	**5**	204,954,541.48	2,000,000.00	0.00	2,000,000.00	(202,954,541.48)
4,355,602,998.39	**Total Revenue (a)**		**6,770,357,041.20**	**6,755,075,472.00**	**0.00**	**6,755,075,472.00**	**(15,281,569.20)**
	EXPENDITURE						
1,297,231,602.41	Salaries & Wages	**6**	2,139,698,673.89	2,350,299,336.00	0.00	2,350,299,336.00	210,600,662.11
98,258,818.27	Social Benefit	**7**	254,185,534.55	195,000,000.00	0.00	195,000,000.00	(59,185,534.55)
1,051,777,536.47	Overhead Cost	**8**	2,341,194,460.89	2,702,389,407.32	481,505,527.32	2,220,883,880.00	361,194,946.43
	Other over Head Cost						0.00
1,261,170,960.72	Grants & Contributions	**9**	1,287,628,224.09	710,000,000.00	0.00	710,000,000.00	(577,628,224.09)
355,971,194.83	Transfer to other Govt Agencies	**10**	207,461,785.99	557,206,000.00	185,500,000.00	371,706,000.00	349,744,214.01
146,937,218.90	Depreciation		205,022,260.95	0.00			
4,211,347,331.60	**Total Expenditure (b)**		**6,435,190,940.36**	**6,514,894,743.32**	**667,005,527.32**	**5,847,889,216.00**	**79,703,802.96**
144,255,666.79	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		335,166,100.84				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
0.00	**Total Non Operating Revenue/(Expenses) (d)**		0.00				
144,255,666.79	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**335,166,100.84**				
	Minority Interest Share of Surplus/ (Deficits) (f)						
144,255,666.79	**Net Surplus/ (Deficits) for the period g=(e-f)**		**335,166,100.84**				

The accompanying notes form part of these statements

19/3/26

MUSBAHU MOHAMMED SANI
Treasurer
Garki Local Government, Jigawa State

GARKI 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	6,947,683.91	0.00	50,428,884.72	0.00
Receivables	15	8,064,572.00	0.00	8,064,572.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	**15,012,255.91**	0.00	**58,493,456.72**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	5,834,772,861.65	0.00	5,456,125,560.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**5,834,772,861.65**	0.00	5,456,125,560.00
Total Assets C = A + B			**5,849,785,117.56**		**5,514,619,016.72**
LIABILITIES:-					
Current Liabilities					
Deposits	17	31,397,357.94		31,397,357.94	
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D			**31,397,357.94**		31,397,357.94
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	9,036,646.06	0.00	9,036,646.06	0.00
Total Non Current Liabilities E			**9,036,646.06**		**9,036,646.06**
Total Liabilities F = D + E			**40,434,004.00**		**40,434,004.00**
Net Assets: G = C - F		**0.00**	**5,809,351,113.56**		**5,474,185,012.72**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	5,361,798,796.90	0.00	5,361,798,796.91	0.00
Accumulated Surplus/(Deficits)	20	447,552,316.66	0.00	112,386,215.81	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G			**5,809,351,113.56**		**5,474,185,012.72**

The accompanying notes form part of these statements

19/3/26

MUSBAHU MOHAMMED SANI
Treasurer
Garki Local Government, Jigawa State

GARKI 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	3,692,001,467.24	0.00	2,056,058,230.72	0.00
Government Share of VAT	2	2,775,295,326.92	0.00	2,166,691,834.91	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	62,464,205.46	0.00	2,737,300.00	0.00
Transfer from Other Government Entities	5	204,954,541.48		130,115,632.76	0.00
Total Inflow from operating Activities (A)		0.00	**6,734,715,541.10**	0.00	**4,355,602,998.39**
Outflows					
Salaries & Wages	6	2,139,698,673.89	0.00	1,297,231,602.41	0.00
Social Benefits	7	254,185,534.55	0.00	98,258,818.27	0.00
Overhead Cost	8	2,341,194,460.89	0.00	1,051,777,536.47	0.00
Grants & Contributions	9	1,287,628,224.09	0.00	1,261,170,960.72	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	207,461,785.99	0.00	355,971,194.83	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)			**6,230,168,679.41**		**4,064,410,112.70**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B			**504,546,861.69**		**291,192,885.69**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11	(583,669,562.60)		(241,263,982.00)	
Net Cash Flow from Investing Activities		0.00	**(583,669,562.60)**	0.00	(241,263,982.00)
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	(79,122,700.91)	0.00	49,928,903.68
Cash & Its Equivalent as at 1st January, 2025		50,428,884.72	50,428,884.72		499,981.03
Cash & Its Equivalent as at 31st December, 2025		**6,947,683.91**	**(28,693,816.19)**		50,428,884.71
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		335,166,100.84	0.00	144,255,666.79	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		205,022,260.95	0.00	146,937,218.90	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges			540,188,361.79		291,192,885.69
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		0.00	0.00	0.00	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(583,669,562.60)	0.00	(241,263,982.00)	
Total Items Classified as Investing Activities		0.00	**(583,669,562.60)**	0.00	**(241,263,982.00)**
Net Cash Flow From All (Operating) Activities			(43,481,200.81)	0.00	49,928,903.69
Cash & it's Equivalent as at 1 January,2025			50,428,884.72	0.00	499,981.03
Cash & it's Equivalent as at 31 December,2025			**6,947,683.91**	0.00	**50,428,884.72**

The accompanying notes form part of these statements

MUSBAHU MOHAMMED SANI
Treasurer
Garki Local Government, Jigawa State

GARKI 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	5,361,798,796.90	112,386,215.82	5,474,185,012.72
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	**335,166,100.84**	335,166,100.84
Closing Balance	**0.00**	**5,361,798,796.90**	**447,552,316.66**	**5,809,351,113.56**

The accompanying notes form part of these statements

19/3/26

MUSBAHU MOHAMMED SANI
Treasurer
Garki Local Government, Jigawa State

GARKI 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	2,579,995,234.70	1,295,916,791.00	(1,284,078,443.70)	506,053,596.48
	SHARE OF EXCHANGE	150,341,785.38	1,300,000,000.00	1,149,658,214.62	1,181,896,714.40
	SHARE OF NON OIL REVENUE	23,640,324.61	600,000,000.00	576,359,675.39	59,100,811.53
	SOLID MINERALS	5,803,732.80	809,908,442.00	804,104,709.20	2,806,805.60
	E-MONEY	144,530,896.55	0.00	(144,530,896.55)	69,756,600.59
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	33,328,163.86
	PARIS CLUB	42,074,893.02	0.00	(42,074,893.02)	0.00
	ADD. INFLOW	708,577,563.18	0.00	(708,577,563.18)	203,115,538.26
	TOTAL	**3,692,001,467.24**	**4,005,825,233.00**	**313,823,765.76**	**2,056,058,230.72**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINARALS	E-MONEY	ECOLOGICAL	PARIS CLUB	ADD. INFLOW	TOTAL
JANUARY	75,251,369.05	84,406,189.93	0.00	0.00	10,942,217.22	0.00	0.00	279,206,331.48	**449,806,107.68**
FEBRUARY	154,197,002.08	0.00	0.00	0.00	7,185,995.36	0.00	0.00	314,384,151.60	**475,767,149.04**
MARCH	164,361,670.67	0.00	0.00	5,803,732.80	12,176,204.51	0.00	0.00	0.00	**182,341,607.98**
APRIL	189,591,525.89	6,014,251.10	0.00	0.00	8,694,949.01	0.00	0.00	0.00	**204,300,726.00**
MAY	193,550,715.46	17,258,768.45	0.00	0.00	13,534,640.92	0.00	21,037,446.51	0.00	**245,381,571.34**
JUNE	176,592,485.89	16,414,779.79	0.00	0.00	9,628,750.38	37,037,037.00	0.00	0.00	**239,673,053.06**
JULY	212,913,329.99	8,592,362.51	23,640,324.61	0.00	10,152,217.87	0.00	21,037,446.51	0.00	**276,335,681.49**
AUGUST	275,447,044.60	8,770,590.97	0.00	0.00	13,066,102.31	0.00	0.00	114,987,080.10	**412,270,817.98**
SEPTEMBER	285,150,328.10	8,884,842.63	0.00	0.00	11,187,810.11	0.00	0.00	0.00	**305,222,980.84**
OCTOBER	261,027,254.09	0.00	0.00	0.00	17,757,814.75	0.00	0.00	0.00	**278,785,068.84**
NOVEMBER	291,994,720.68	0.00	0.00	0.00	16,511,541.62	0.00	0.00	0.00	**308,506,262.30**
DECEMBER	299,917,788.20	0.00	0.00	0.00	13,692,652.49	0.00	0.00	0.00	**313,610,440.69**
TOTAL	**2,579,995,234.70**	**150,341,785.38**	**23,640,324.61**	**5,803,732.80**	**144,530,896.55**	**37,037,037.00**	**42,074,893.02**	**708,577,563.18**	**3,692,001,467.24**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,775,295,326.92**	2,725,385,239.00	(49,910,087.92)	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	215,309,761.89	0.00	215,309,761.89	161,275,754.87	0.00	161,275,754.87
	FEBRUARY	256,371,408.32	0.00	256,371,408.32	138,141,400.48	0.00	138,141,400.48
	MARCH	218,955,656.02	0.00	218,955,656.02	148,708,469.15	0.00	148,708,469.15
	APRIL	214,522,326.62	0.00	214,522,326.62	181,106,997.78	0.00	181,106,997.78
	MAY	211,864,363.20	0.00	211,864,363.20	166,325,314.85	0.00	166,325,314.85
	JUNE	244,230,272.31	0.00	244,230,272.31	165,503,040.00	0.00	165,503,040.00
	JULY	231,676,094.02	0.00	231,676,094.02	181,418,747.43	0.00	181,418,747.43
	AUGUST	230,499,043.06	0.00	230,499,043.06	206,034,989.42	0.00	206,034,989.42
	SEPTEMBER	245,602,932.86	0.00	245,602,932.86	186,636,131.27	0.00	186,636,131.27
	OCTOBER	295,716,592.88	0.00	295,716,592.88	192,388,380.81	0.00	192,388,380.81
	NOVEMBER	238,186,378.14	0.00	238,186,378.14	227,361,482.15	0.00	227,361,482.15
	DECEMBER	172,360,497.60	0.00	172,360,497.60	211,791,126.70	0.00	211,791,126.70
	TOTAL	**2,775,295,326.92**	**0.00**	**2,775,295,326.92**	**2,166,691,834.91**	**0.00**	**2,166,691,834.91**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	35,641,500.10	200,000.00	0.00	0.00
	TOTAL	**35,641,500.10**	**200,000.00**	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	4,867,093.81	3,225,000.00	(1,642,093.81)	820,000.00
	FEES	18,813,696.22	6,415,000.00	(12,398,696.22)	328,200.00
	FINES	0.00	0.00	0.00	0.00
	SALES	0.00	3,360,000.00	3,360,000.00	0.00
	EARNINGS	29,527,535.08	4,350,000.00	(25,177,535.08)	0.00
	SALES/RENT	9,255,880.35	330,000.00	(8,925,880.35)	1,477,750.00
	REPAYMENT	0.00	1,880,000.00	1,880,000.00	0.00
	INVESTMENT INCOME	0.00	2,105,000.00	2,105,000.00	0.00
	TOTAL	**62,464,205.46**	**21,665,000.00**	(40,799,205.46)	**2,625,950.00**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Radio /Television License	0.00	100,000.00	0.00	0.00
	Cattle dealers License	1,500,000.00	100,000.00	0.00	0.00
	Bake/bakery House license	1,067,093.81	300,000.00	0.00	0.00
	Dried Fish & Meat licenses	0.00	40,000.00	0.00	0.00
	Hawkers permits	0.00	140,000.00	0.00	0.00
	produce buying licenses/Corn Grinding	300,000.00	300,000.00	0.00	0.00
	Tractor Hiring services	2,000,000.00	2,000,000.00	0.00	820,000.00
	Food & Water processing Licenses/Rice Mill	0.00	30,000.00	0.00	0.00
	Boat & Canoe license	0.00	15,000.00	0.00	0.00
	Public Conveniences Licenses fees	0.00	20,000.00	0.00	0.00
	Barbing salon	0.00	10,000.00	0.00	0.00
	Cinematography	0.00	50,000.00	0.00	0.00
	Building Material / Block Making Licenses	0.00	70,000.00	0.00	0.00
	Sand dredging license	0.00	15,000.00	0.00	0.00
	Rice mills /cassava grinding license	0.00	35,000.00	0.00	0.00
	TOTAL	**4,867,093.81**	**3,225,000.00**	0.00	**820,000.00**

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Tender Fees	18,791,616.22	3,000,000.00	0.00	0.00
	Birth / Death Registration	0.00	1,200,000.00	0.00	213,000.00
	Business / Petty Trade Operating Fees	0.00	15,000.00	0.00	0.00
	Slaughter Stock fees	22,080.00	500,000.00	0.00	112,200.00
	Motor Mechanic / car wash registration	0.00	0.00	0.00	0.00
	Timber & forest tree (felling of trees)	0.00	0.00	0.00	0.00
	Customary right of Occupancy fees	0.00	300,000.00	0.00	0.00
	Contract Registration Fees	0.00	1,000,000.00	0.00	0.00
	survey /planning/ building fees	0.00	100,000.00	0.00	0.00
	Land use / Sand Dredging Fees	0.00	250,000.00	0.00	0.00
	Achaba Reg.fees	0.00	0.00	0.00	0.00
	Indigenship /Registration Fess	0.00	50,000.00	0.00	0.00
	Workshop fees (Blacksmith)	0.00	0.00	0.00	0.00
	TOTAL	**18,813,696.22**	**6,415,000.00**	0.00	**325,200.00**
	FINES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fines	0.00	0.00	0.00	0.00
	Contract Registration	0.00	0.00	0.00	0.00
	Slaughter slab	0.00	0.00	0.00	0.00
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Produce farm Product	0.00	2,000,000.00	0.00	0.00
	Sales of Stores /Scraps/ Unserviceable Items	0.00	1,360,000.00	0.00	0.00
	TOTAL	**0.00**	**3,360,000.00**	0.00	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	15,671,523.20	2,000,000.00	0.00	673,450.00
	Earning cattle Market	1,389,360.00	700,000.00	0.00	400,000.00
	Earning from Motor Park	12,428,771.88	1,000,000.00	0.00	123,000.00
	Earning from Comm., Activities, shop & shopping centre	0.00	500,000.00	0.00	209,450.00
	Catering Service	0.00	0.00	0.00	0.00
	Hire of Sump lorry and other Environmental sanitation Service	0.00	0.00	0.00	0.00
	Abattoir / Slaughter House	37,880.00	150,000.00	0.00	71,850.00
	TOTAL	**29,527,535.08**	**4,350,000.00**	0.00	**1,477,750.00**
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building	9,255,880.35	330,000.00	0.00	71,350.00
	Rent on Government properties	0.00	0.00	0.00	40,000.00
	TOTAL	**9,255,880.35**	**330,000.00**	0.00	**111,350.00**
	REPAYMEN - GENERAL				
	Un claimed deposit	**0.00**	1,880,000.00	0.00	0.00
	TOTAL	**0.00**	**1,880,000.00**	0.00	0.00
	INVESTMENT INCOME				
	Dividend Received	**0.00**	2,105,000.00	0.00	0.00
	SUB-TOTAL	**0.00**	**2,105,000.00**	0.00	0.00
	GRAND TOTAL	**0.00**	**21,665,000.00**	0.00	**3,059,500.00**

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	68,500,000.00	0.00	(68,500,000.00)	128,140,126.16
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC Staff Salary Contribution	134,479,034.88	0.00	(134,479,034.88)	0.00
	Total	**204,954,541.48**	**2,000,000.00**	**(202,954,541.48)**	**130,115,632.76**

	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
	JANUARY	0.00	164,625.55	0.00	1,500,000.00
	FEBRUARY	0.00	164,625.55	14,013,556.36	10,846,875.00
	MARCH	0.00	164,625.55	11,993,858.85	20,000,000.00
	APRIL	500,000.00	164,625.55	12,045,325.08	32,610,000.00
	MAY	3,000,000.00	164,625.55	12,008,458.72	11,400,000.00
	JUNE	65,000,000.00	164,625.55	12,067,516.26	11,200,000.00
	JULY	0.00	164,625.55	12,071,822.57	19,603,000.00
	AUGUST	0.00	164,625.55	12,051,462.93	3,980,251.16
	SEPTEMBER	0.00	164,625.55	12,083,037.06	10,500,000.00
	OCTOBER	0.00	164,625.55	12,077,734.73	0.00
	NOVEMBER	0.00	164,625.55	12,015,434.43	6,500,000.00
	DECEMBER	0.00	164,625.55	12,050,827.89	0.00
	TOTAL	**68,500,000.00**	**1,975,506.60**	**134,479,034.88**	**128,140,126.16**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	52,642,687.96	51,642,688.00	(999,999.96)	35,321,797.20
	Legislative Council	35,897,412.04	34,897,412.00	(1,000,000.04)	14,402,105.60
	Administrative and General services	59,546,960.96	71,146,961.00	11,600,000.04	54,096,818.58
	SUB-TOTAL	**148,087,060.96**	**157,687,061.00**	**9,600,000.04**	**103,820,721.38**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	26,874,550.51	15,890,377.00	(10,984,173.51)	9,750,705.31
	Forestry Section	12,213,657.00	13,213,657.00	1,000,000.00	6,228,756.66
	Livestock Section (Veterinary)	40,559,081.34	18,485,250.00	(22,073,831.34)	27,184,927.80
	Treasury Account Section	30,160,733.52	95,486,762.00	65,326,028.48	17,885,915.90
	Internal Audit	2,411,708.04	1,711,708.00	(700,000.04)	1,081,120.87
	Planning, Research & Statistics Department	90,596,992.02	92,233,293.00	1,636,300.98	62,080,661.42
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	10,077,234.80	8,677,235.00	(1,399,999.80)	2,449,479.91
	Road & Communication Section	6,458,474.28	7,458,484.00	1,000,009.72	6,181,855.20
	Mechanical Section	21,953,441.96	13,471,252.00	(8,482,189.96)	15,752,458.60
	Electrical Section	5,667,783.00	6,167,783.00	500,000.00	5,494,908.00
	Land & Survey Section	6,011,970.96	6,511,971.00	500,000.04	5,729,742.08
	Building Section	16,713,840.96	12,213,841.00	(4,499,999.96)	10,498,572.00
	SUB-TOTAL	**269,699,468.39**	**291,521,613.00**	**21,822,144.61**	**170,319,103.75**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	457,112,013.26	162,118,525.00	(294,993,488.26)	88,514,601.38
	Education (Teaching Staff)	805,629,008.28	1,247,930,527.00	442,301,518.72	647,094,688.79
	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)	119,926,341.91	129,813,807.00	9,887,465.09	57,249,501.49
	Curative	286,718,645.01	276,728,268.00	(9,990,377.01)	167,851,067.35
	Rural Water Supply	11,805,322.04	13,305,338.00	1,500,015.96	19,646,578.24
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	20,967,819.00	22,977,819.00	2,010,000.00	24,624,110.80
	Information, Youth, Sport & Culture	5,720,216.04	6,720,216.00	999,999.96	5,572,825.92
	Social Welfare Section	6,217,635.00	31,707,635.00	25,490,000.00	5,584,959.00
	Trade Section and Cooperatives	7,815,144.00	9,788,527.00	1,973,383.00	6,953,444.31
	SUB-TOTAL	**1,721,912,144.54**	**1,901,090,662.00**	**179,178,517.46**	**1,023,091,777.28**
	GRAND TOTAL	**2,139,698,673.89**	**2,350,299,336.00**	**210,600,662.11**	**1,297,231,602.41**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	48,608,039.19	70,000,000.00	21,391,960.81	28,069,999.69
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	96,000,686.11	100,000,000.00	3,999,313.89	60,405,974.75
	CONTRIBUTION TO PENSION FOR PHC STAFF	20,687,920.37	25,000,000.00	4,312,079.63	9,782,843.83
	17% OUTSTANDING PAYMENT TO CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**254,185,534.55**	**195,000,000.00**	**(59,185,534.55)**	**98,258,818.27**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	44,030,000.00	65,500,000.00	21,470,000.00	0.00
	Legislative Council	35,178,900.00	36,000,000.00	821,100.00	0.00
	Administrative and General services	403,999,020.56	178,000,000.00	(225,999,020.56)	0.00
	SUB-TOTAL	**483,207,920.56**	**279,500,000.00**	(203,707,920.56)	0.00
	ECONOMIC SECTOR				
	Agriculture Section	6,250,000.00	6,000,000.00	(250,000.00)	0.00
	Forestry Section	4,302,000.00	5,800,000.00	1,498,000.00	0.00
	Livestock Section (Veterinary)	11,295,000.00	6,000,000.00	(5,295,000.00)	0.00
	Treasury Account Section	23,224,228.85	327,000,000.00	303,775,771.15	0.00
	Internal Audit	100,000.00	500,000.00	400,000.00	0.00
	Planning, Research & Statistics Department	15,084,000.00	11,000,000.00	(4,084,000.00)	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	740,000.00	6,300,000.00	5,560,000.00	0.00
	Road & Communication Section	650,000.00	15,200,000.00	14,550,000.00	0.00
	Mechanical Section	33,952,898.19	31,000,000.00	(2,952,898.19)	0.00
	Electrical Section	125,422,000.00	152,800,000.00	27,378,000.00	0.00
	Land & Survey Section	0.00	4,100,000.00	4,100,000.00	0.00
	Building Section	4,570,000.00	33,600,000.00	29,030,000.00	0.00
	SUB-TOTAL	**225,590,127.04**	**599,300,000.00**	**373,709,872.96**	0.00
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	17,600,000.00	10,000,000.00	(7,600,000.00)	0.00
	Education (Teaching Staff)	2,952,400.00	0.00	(2,952,400.00)	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)	10,984,097.63	42,500,000.00	31,515,902.37	0.00
	Curative	121,942,514.25	63,000,000.00	(58,942,514.25)	0.00
	Rural Water Supply	160,250,541.46	201,126,000.00	40,875,458.54	0.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	24,102,641.32	10,500,000.00	(13,602,641.32)	0.00
	Information, Youth, Sport & Culture	6,875,000.00	12,830,000.00	5,955,000.00	0.00
	Social Welfare Section	26,805,000.00	36,000,000.00	9,195,000.00	0.00
	Trade Section and Cooperatives	0.00	3,000,000.00	3,000,000.00	0.00
	SUB-TOTAL	**371,512,194.66**	**386,113,880.00**	14,601,685.34	0.00
	TOTAL	**1,080,310,242.26**	**1,264,913,880.00**	**184,603,637.74**	0.00
	OVER HEAD COST FROM CAPITAL RECEIPTS	**1,260,884,218.63**	**955,970,000.00**	**(304,914,218.63)**	0.00
	GRAND TOTAL	**2,341,194,460.89**	**2,220,883,880.00**	**(120,310,580.89)**	0.00

	OTHER OVER HEAD COST FROM CAPITAL, RECURRENTS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	0.00
	ADMINISTRATIVE SECTOR				0.00
	Gen. Renovation of Women Blind Cent.	4,800,000.00	10,000,000.00	5,200,000.00	0.00
	Settlement of Liabilities	31,395,803.00	45,000,000.00	13,604,197.00	0.00
	Cont 5 daily prayer mosques	39,543,809.81	30,000,000.00	(9,543,809.81)	0.00
	Contribution. To the Training/Re - treat of Pol. Off. Holders	15,150,000.00	50,000,000.00	34,850,000.00	0.00
	Purchase of Hand Pump Materials	246,620,518.59	100,000,000.00	(146,620,518.59)	0.00
	Erosion Control at Garki Town	82,609,750.00	100,000,000.00	17,390,250.00	0.00
	SUB TOTAL	**420,119,881.40**	**335,000,000.00**	**(85,119,881.40)**	0.00
	ECONOMIC SECTOR				
	Tractor Repayment	33,235,008.00	66,470,000.00	33,234,992.00	0.00
	Purchase of Grains	12,050,000.00	30,000,000.00	17,950,000.00	0.00
	Renovation LG Staff Quarters Garki	36,856,466.77	50,000,000.00	13,143,533.23	0.00
	Renovation of Guest House Dutse	10,000,000.00	50,000,000.00	40,000,000.00	0.00
	Renovation of Friday mosque at DANBAKO	6,000,000.00	5,000,000.00	(1,000,000.00)	0.00
	Purchase of Sport Equip. for Youth across LG	24,535,000.00	14,000,000.00	(10,535,000.00)	0.00
	Estab. Of Irrigation Scheme at Doko	1,100,000.00	5,000,000.00	3,900,000.00	0.00
	Renv. Of Juma'at Mosq. D/kargo, D/mgr	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Immunization plus days ipds programme	2,500,000.00	3,000,000.00	500,000.00	0.00
	Proc. Of Security Equip to Vigilante	4,800,000.00	10,000,000.00	5,200,000.00	0.00
	Trans. Of Fertilizer	86,490,750.00	20,000,000.00	(66,490,750.00)	0.00
	Pur. Of Relief Materials	245,518,463.04	40,000,000.00	(205,518,463.04)	0.00
	SUB TOTAL	**465,085,687.81**	**298,470,000.00**	**(166,615,687.81)**	0.00
	SOCIAL SECTOR				
	Cons. Of Community Disease Hospital Phase I	4,503,067.35	30,000,000.00	25,496,932.65	0.00
	Gen. Renov. Of Garki Central Mosque	25,792,166.82	30,000,000.00	4,207,833.18	0.00
	Renov. Of Duplex House Garki LG	33,914,392.68	15,000,000.00	(18,914,392.68)	0.00
	Instal. of solar system at Sugumgum & T/fage HP	5,757,500.00	5,000,000.00	(757,500.00)	0.00
	Purch. Of POS/Rech. solar power mobile charging sys.	9,000,000.00	7,000,000.00	(2,000,000.00)	0.00
	Reha. of 33/11KVA Gumel, Kargo & Garki Doko HT Line	4,750,000.00	40,000,000.00	35,250,000.00	0.00
	Reha. of Majia to Kore HT Line	64,402,443.75	89,000,000.00	24,597,556.25	0.00
	STUDENT CARE PROG	20,700,000.00	67,000,000.00	46,300,000.00	0.00
	Contribution to Comm.Dev PROJECTS	206,859,078.82	39,500,000.00	(167,359,078.82)	0.00
	SUB TOTAL	**375,678,649.42**	**322,500,000.00**	**(53,178,649.42)**	0.00
	TOTAL	**1,260,884,218.63**	**955,970,000.00**	**(304,914,218.63)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	2024
9	1% TRAINING FUND	60,328,618.52	80,000,000.00	19,671,381.48	40,861,397.14
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	60,328,618.52	80,000,000.00	19,671,381.48	40,861,397.14
	2% Sule Lamido University Kafin Hausa	115,688,556.25	50,000,000.00	(65,688,556.25)	81,448,147.01
	Contribution to State & LG Joint Projects & Programmes	450,260,751.00	200,000,000.00	(250,260,751.00)	686,057,171.00
	MINISTRY FOR LOCAL GOVERNMENT (STABLIZATION)	291,181,395.76	150,000,000.00	(141,181,395.76)	218,641,752.59
	5% EMIRATE	309,840,284.04	150,000,000.00	(159,840,284.04)	193,301,095.84
	TOTAL	**1,287,628,224.09**	**710,000,000.00**	**(577,628,224.09)**	**1,261,170,960.72**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	34,884,800.00	150,000,000.00	115,115,200.00	254,222,400.00
	Ministry for Water Resources (Water Facilities)	8,635,828.48	198,626,000.00	189,990,171.52	59,205,000.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,186,666.64	15,000,000.00	813,333.36	13,845,444.43
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	26,048,350.40
	Ramadan Feeding SEMA	93,979,470.39	0.00	(93,979,470.39)	0.00
	JICHMA	4,625,000.00	0.00	(4,625,000.00)	0.00
	Directorate of Special Services (Security Guard)	13,292,000.00	0.00	(13,292,000.00)	0.00
	Masaki Nutrition	6,000,000.00	7,000,000.00	1,000,000.00	250,000.00
	Ministry for Information Allura Da Zare	600,000.00	1,080,000.00	480,000.00	2,400,000.00
	TOTAL	**207,461,785.99**	**371,706,000.00**	**164,244,214.01**	**355,971,194.83**

NOTE	CONSTRUCTION AND PURCHASE OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**
11a	Purchase of furniture to LG Secretariat	4,000,000.00	25,000,000.00	21,000,000.00	0.00
	Procurement of Vehicles to Chairman and Vice	165,200,000.00	200,000,000.00	34,800,000.00	0.00
	Con. Of Drainage at Kore and Unguwar Ganji	6,000,000.00	15,000,000.00	9,000,000.00	0.00
	Cons. of Midwifery House at Kore & Sugungun	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	Cons. Of complete Solar Water Scheme at Garki, Kore and Kashin Ganji and others	212,866,725.15	350,000,000.00	137,133,274.85	0.00
	SUB TOTAL	**438,066,725.15**	**690,000,000.00**	**251,933,274.85**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**
	Constn. of new Market Stall at Kargo, Muku & F/gawo	8,241,494.42	15,000,000.00	6,758,505.58	0.00
	Instal. Of Solar Street Light across the LGA	24,940,000.00	100,000,000.00	75,060,000.00	0.00
	SUB TOTAL	**33,181,494.42**	**115,000,000.00**	**81,818,505.58**	0.00
					0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**	**ACTUAL 2024 (₦)**
	Cons. of Solar water scheme at Garki Yamma, Garki Arewa, Kore Doko and Babalde	17,328,287.50	35,000,000.00	17,671,712.50	0.00
	Const of 2.no. Hand pump	22,130,400.00	60,000,000.00	37,869,600.00	0.00
	Cons. Of Solar water point across 11 wards	72,962,655.53	60,500,000.00	(12,462,655.53)	0.00
	SUB TOTAL	**112,421,343.03**	**155,500,000.00**	43,078,656.97	0.00
	GRAND TOTAL	**583,669,562.60**	**960,500,000.00**	**376,830,437.40**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	8,064,572.00
	CURRENT YEAR ADVANCE	8,064,572.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	40,434,004.00
	PREVIOUS YEAR NCL	40,434,004.00
	MARGINS	**0.00**

14	CASH AND CASH EQUIVALENTS	2025 (₦)	2024(₦)
	MAIN ACCOUNT	3,313,399.50	34,337,970.25
	OVERHEAD ACCOUNT	59,160.24	10,910,798.59
	SALARY ACCOUNT	2,058,160.92	3,497,727.15
	PROJECT ACCOUNT	9,951.11	2,043.78
	REVENUE ACCOUNT	0.00	1,680,344.95
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	1,507,012.14	0.00
	TOTAL	**6,947,683.91**	**50,428,884.72**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024(₦)**
15	PERSONAL ADVANCE		
	OTHER ADVANCE	8,064,572.00	8,064,572.00
	TOTAL	**8,064,572.00**	**8,064,572.00**

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	BALANCE B/FORWARD (1/1/2025)	2,838,775,510.20	2,316,133,836.73	7,013,333.33	8,003,125.00	338,261,973.64	94,875,000.00	5,603,062,778.90
	ADDITION AS AT 31/12/2025	6,000,000.00	58,241,494.42	4,000,000.00		350,228,068.18	165,200,000.00	583,669,562.60
	TOTAL ASSET	**2,844,775,510.20**	**2,374,375,331.15**	**11,013,333.33**	**8,003,125.00**	**688,490,041.82**	**260,075,000.00**	**6,186,732,341.50**
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION B/F	56,775,510.20	46,322,676.73	701,333.33	1,600,625.00	22,562,073.64	18,975,000.00	146,937,218.90
	DEPRECIATION CHARGE FOR THE YEAR	56,895,510.20	47,487,506.62	1,101,333.33	1,600,625.00	45,922,285.79	52,015,000.00	205,022,260.95
	ACCUMULATED DEPRECIATION AS AT 31/12/25	**113,671,020.40**	**93,810,183.35**	**1,802,666.66**	**3,201,250.00**	**68,484,359.43**	**70,990,000.00**	**351,959,479.85**
								0.00
	NET BOOK VALUE AS AT 31/12/2025	**2,731,104,489.80**	**2,280,565,147.80**	**9,210,666.67**	**4,801,875.00**	**620,005,682.39**	**189,085,000.00**	**5,834,772,861.65**

NOTE	DEPOSIT	2025 (₦)	2024(₦)
17	NULGE	764,978.40	764,978.40
	8% CPS	6,315,391.78	6,315,391.78
	MHWUN	604,881.51	604,881.51
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,121,117.00	1,121,117.00
	GOVT TAX	20,244,318.00	20,244,318.00
	7.5% VAT	2,346,671.25	2,346,671.25
	TOTAL	**31,397,357.94**	**31,397,357.94**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024(₦)**
18	PAYE	5,466,412.16	5,466,412.16
	5%WHT	1,564,447.50	1,564,447.50
	OTHERS	2,005,786.40	2,005,786.40
	TOTAL	**9,036,646.06**	**9,036,646.06**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,361,798,796.90	0.00	0.00	5,361,798,796.90
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,361,798,796.90	0.00	0.00	**5,361,798,796.90**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	112,386,215.82	(31,869,450.97)
	SURPLUS/DEFICIT FOR THE YEAR	335,166,100.84	144,255,666.79
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**447,552,316.66**	**112,386,215.82**

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 Garki 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.

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

Garki local Government receive the sum of Three Billion Six Hundred and Ninety-Two Million One Thousand Four Hundred Sixty Seven Naira Twenty Four kobo (₦3,692,001,467.24) only as government share of statutory revenue from the federation Account for the year ended 31st December, 2025. The amount represents92.2% of the total budgeted statutory revenue of Four Billion, Five Million, Eight Hundred and twenty-Five Thousand, Two Hundred and Thirty-Three Naira (₦4,005,825,233.00) only

2. GOVERNMENT SHARE OF VAT

During the Financial year ended 31st December 2025, a total sum of Two Billion Seven Hundred and Seventy Five Million Two Hundred and Ninety Five Thousand Three Hundred and Twenty Six Naira Ninety Two Kobo (₦2,775,295,326.92)only was received by Garki Local Government as share of VAT From The Federation Account which represent 101.8% of the budgeted amount of Two Billion Seven Hundred and Twenty Five Million Three Hundred and Eighty Five Thousand Two Hundred and Thirty Nine Naira (₦2,725,385,239.00) only

3. TAX REVENUE

The Local Government generate sum of Thirty-Five Million Six Hundred and Forty One Thousand Naira Five Hundred (₦35,641,500.00) as tax revenue which 17,820.8% against its budgeted amount of Two Hundred Thousand Naira (₦200,000) only

4. NON TAX REVENUE

A total sum of Sixty-Two Million Four Hundred and Sixty-Four Thousand Two Hundred and Five Naira Forty-Six Kobo (₦62,464,205.46) only was realized and accounted by the Local Government Council during the year ended 31st December 2025 which represent 288.3% of the total estimated amount of Twenty One Million Six Hundred Sixty Five Thousand Naira (₦21,665,000.00) only.

5. TRANSFER FROM OTHER GOVERNMENT ENTITIES

Various transfer from other government entities such as state independent revenue and stabilization account from Ministry for Local government were received amounting toTwo Hundred and Four Million Nine Hundred and Fifty-Four Thousand Five hundred and Forty-One Naira Forty-EightKobo (₦204,954,541.48) only representing 10,247.7% of the budgeted amount of Two Million Naira (₦2,000,000.00) only

6. BANK RECONCILIATION STATEMENTS

It was observed that, the bank Accounts operated by the Garki Local government have been properly reconciled during the period under review.

7. BUDGET PERFORMANCE

The actual and budgeted when compared, the performance for the year ended 31st December, 2025in respect of Garki Local Government revenue and expenditure is Summarized Below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGET**	**VARIANCE**	**PECENTAGE**
REVENUE				
Government share of statutory revenue	3,692,001,467.24	4,005,825,233.00	313,823,765.76	92.2
Government Share of VAT	2,775,295,326.92	2,725,385,239.00	-49,910,087.92	101.8
Tax Revenue	35,641,500.10	200,000.00	-35,441,500.10	17,820.8
Non tax revenue	62,464,205.46	21,665,000.00	-40,799,205.46	288.3
Augmentation & State I.G. R	204,954,541.48	2,000,000.00	-202,954,541.48	10,247.7
TOTAL REVENUE	**6,770,357,041.20**	**6,755,075,472.00**	**-15,281,569.20**	**100.2**
EXPENDITURE				
Recurrent expenditure	6,230,168,679.41	6,514,894,743.32	584,726,063.91	91.4
Capital Expenditure	583,669,562.60	1,135,500,000.00	551,830,437.40	51.4
TOTAL EXPENDITURE	**6,813,838,242.01**	**7,650,394,743.32**	**1,136,556,501.31**	**85.7**

1. **TOTAL REVENUE**

The total revenue received by the Local Government from all sources amounting to Six Billion Seven Hundred and Seventy Million Three Hundred and Fifty Seven Thousand Forty-One Naira Twenty Kobo (₦6,770,357,041.20) only which represent 100.2% of the total Budgeted revenue of (₦6,755,075,472.00) only

2. **RECURRENT EXPENDITURE.**

Recurrent Expenditure recorded during the year under review was Six Billion Two Hundred and Thirty Million One Hundred and Sixty-Eight Thousand Six Hundred and Seventy-Nine Naira Forty-OneKobo (₦6,230,168,679.41) only representing 91.4% of the Total budgeted recurrent expenditure of (₦6,514,894,743.32) only

3. **CAPITAL EXPENDITURE.**

A total of Five Hundred and Eighty-Three Million Six Hundred and Sixty-Nine Thousand Five Hounded and Sixty-TwoNaira Sixty Kobo.(₦583,669,562.60) only was incurred as capital expenditure during the period under review representing only 51.4% of the total budgeted capital expenditure of (₦1,135,500,000.00) only

RECOMMENDATION

Effort should be to made to reduce overspending on recurrent expenditure and convert the same to capital Project for the wellbeing of the Communities.

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

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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 Garki 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 Five Hundred and Sixty Three Million Nine Hundred and Forty Two Thousand Seven Hundred and Forty Six Naira Ninety Six Kobo (N563,942,746.96) only was issued to Garki Local Government Council and the same amount was resolved and verified no amount Remains unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1.	ALG/RNG/ZO/GRK/25/L.Q.1	Un Presented Payment vouchers	72,010,480.00	72,010,480.00	0.00
2.	ALG/RNG/ZO/GRK/25/L.Q.2	Irregular Un-Documented Payment	35,434,768.59	35,434,768.59	0.00
3.	ALG/RNG/ZO/GRK/25/L.Q.3	Un-Accounted Security Vote and Running Cost	16,000,000.00	16,000,000.00	0.00
4.	ALG/RNG/ZO/GRK/25/L.Q.4	Payment for Work not Done	7,098,000.00	7,098,000.00	0.00
5.	ALG/RNG/ZO/GRK/25/L.Q.5	Fictitious Payments	11,918,018.50	11,918,018.50	0.00
6.	ALG/RNG/ZO/GRK/25/L.Q.6	Un-Presented Payment Vouchers	44,315,010.00	44,315,010.00	0.00
7.	ALG/RNG/ZO/GRK/25/L.Q.7	Irregular Payment Vouchers	163,177,500.00	163,177,500.00	0.00
8.	ALG/RNG/ZO/GRK/25/L.Q.8	Payment for Services not Rendered	42,465,000.00	42,465,000.00	0.00
9.	ALG/RNG/ZO/GRK/25/L.Q.9	Un-Supplied Store Items	32,120,499.20	32,120,499.20	0.00
10.	ALG/RNG/ZO/GRK/25/L.Q.10	Un-Approved Expenditure	63,548,550.10	63,548,550.10	0.00
11.	ALG/RNG/ZO/GRK/25/L.Q.11	Un-Presented Payment Vouchers	14,304,920.57	14,304,920.57	0.00
12.	ALG/RNG/ZO/GRK/25/L.Q.12	Irregular Payment Vouchers	44,350,000.00	44,350,000.00	0.00
13.	ALG/RNG/ZO/GRK/25/L.Q.13	Un-Supplied Store Items	16,000,000.00	16,000,000.00	0.00
14.	ALG/RNG/ZO/GRK/25/L.Q.14	Un-Approved Expenditure	1,200,000.00	1,200,000.00	0.00
		TOTAL	563,942,746.96	563,942,746.96	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 Garki Local Government staff and local Education Authorities. To this effect, a number of Sixty Three(63) 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 Seven Million, Ten Thousand, Nine Hundred and Fifteen Naira only N107,010,915.00.

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 Twenty One(21) numbers of staff retired and deceased owed Garki Local Government Council, the sum of Four Million, Two Hundred and Two Thousand, Nine Hundred and Sixty Six Naira N4,202,966.00 only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/GRK/L.Q/13/2025

The, Hon. Chairman

Garki *Local Government*

Station: Garki

Pv. No.: C - C *Date:* December, 2025

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

Amount N: N16,000,000.00

Payee: Sundry Persons

Nature of Payment; Un-Supplied Store Items

Date: December, 2025

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

AUDIT QUERRY

UN-SUPPLIED STORE ITEMS

Sequel to the examination of paid payment vouchers for the above period, it was revealed that the sum of **Sixteen Million Naira (₦16,000,000.00) only**, were paid for items to be supplied but no S.R.V. (Store Receipt Vouchers) and distribution list attached to payment vouchers, which clearly shows that the amount involved for the said services/supplied were not done.

This is a clear violation of Financial Memoranda Chapter 14.9 (2) refer.

In view of the above, the officers concerned should be asked to explain or otherwise the total amount paid be refunded and this office be informed for further action and verification when recovered. And or a disciplinary measures be unforced on the officers.

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

Warm regard

Umar Faruk Haruna
Arca Auditor
Garki Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, Hon. Chairman

Garki *Local Government*

Station: Garki
Pv. No.: C - C *Date:* December, 2025
Head C - C *Sub Head:* C - C
Amount N: N14,304,920.57
Payee: Sundry Persons
Nature of Payment; Un-Presented Payment Vouchers
Date: December, 2025

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

DCA
Pls deal
10/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers, it was observed that some payments worth **Fourteen Million, Three Hundred and Four Thousand, Nine Hundred and Twenty Naira, Fifty Seven Kobo (₦14,304,920.57)** were made without raising the necessary authorized payment vouchers to justify the payments.

The above payment violates the provision of **Financial Memoranda Chapter 14:3**. As such, the officers concerned should be asked to explain fully or else the total amount withdrawn be recovered and this office be informed with a treasury receipt of recovery.

Umar Faruk Haruna
Area Auditor,
Garki Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/RNG/ZO/GRK/L.Q/10/2025

The, Hon. Chairman

Garki *Local Government*

Station: Garki

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

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

Amount N: N63,548,550.10

Payee: Sundry Persons

Nature of Payment: Un-Approved Expenditures

Date: July- November, 2025

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

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UNAPPROVED EXPENDITURES

Sequel to the examination of Payment Vouchers for the period stated above, we observed that Payment Vouchers worth Sixty Three million, Five Hundred and Forty Eight Thousand, Five Hundred and Fifty Naira, Ten Kobo (**63,548,550.10**) only, were paid to various payees without Chairman's Approval to authenticate the payments. Refer to attached schedule for the guidance details.

The above contradicts the provision of Financial Memoranda Chapter 14(10), 1.10 (3-5) refer.

In view of the above therefore, the concerned officers should be ask to explain or else the total amount committed be refunded and this office be inform for further Audit verification.

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

Warm Regards.

Umar Faruk Haruna
Area Auditor
Garki Local Government

7J

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

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

The, Hon. Chairman

Garki Local Government

Audit Form 1

Station: Garki

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

Head C - C Sub Head: C - C

Amount N: N32,120,499.20

Payee: Sundry Person's

Nature of Payment: Un-Supplied Store Items

Date: July- November, 2025

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

DCA
pls deal

AG 10/3/26

AUDIT QUERRY

UN-SUPPLIED STORE ITEMS

Sequel to the examination of paid Payment Vouchers for the above period, it was revealed that the sum of Thirty Two Million, One Hundred Twenty Thousand, Four Hundred Ninety Nine Naira, Twenty Kobo **(₦32,120,499.20)** only, was paid for items to be supplied but no S.R.V (Store Receipt Voucher) and distribution list attached to payment vouchers, which clearly shows that the amount involved for the said services/supplies were not supplied.

This is a clear violation of financial memorandum Chapter 14.9(2).

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

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

Warm Regards.

Umar Faruk Haruna
Area Auditor
Garki Local Government

7V

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, Hon. Chairman

Garki *Local Government*

Station: Garki

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

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

Amount N: N42,465,000

Payee: Sundry Person's

Nature of Payment: Payment for Services Not Rendered

Date: July- November, 2025

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

DCA
P/s deal
AG 10/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

Sequel to the examination of Paid Payment Vouchers for the above period (July to November), it revealed that the sum of **Forty Two Million, Four Hundred and Sixty Five Thousand Naira (₦42,465,000) only**, were paid for services not rendered. This action contradicts Chapter 14.9 (2) of the Model Financial Memoranda refer.

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

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

Warm Regards

Umar Faruk Haruna
Area Auditor
Garki Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/GRK/L.Q/7/2025

The, Hon. Chairman

Garki *Local Government*

Station: Garki
Pv. No.: C - C *Date:* Jul-Nov, 2025
Head C - C *Sub Head:* C - C
Amount N: N163,177,500
Payee: Sundry Person's
Nature of Payment; Irregular Payment Vouchers
Date: July- November, 2025

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

DCA
pls deal
AG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

As a result of an examination of paid payment vouchers for the period of July to November 2025, we observed that payment vouchers worth One Hundred and Sixty Three Million, One Hundred and Seventy Seven Thousand, Five Hundred Naira **(₦163,177,500)** only, were paid without being accompanied with the necessary supporting documents to justify the payments. Refer to attached schedule for details.

The above therefore does not comply with the content of 14.4(3) and 39.3(6) of the Model Financial Memoranda. As such, the negligent officers should be asked to explain, or else the amount paid be refunded back to treasury and this office be inform accordingly with the recovery details.

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

Warm Regards.

Umar Faruk Haruna
Area Auditor
Garki Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/GRK/L.Q/6/2025

The, Hon. Chairman

Garki *Local Government*

Station: Garki

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

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

Amount N: N44,315,016

Payee: Sundry Person's

Nature of Payment: Un-presented Payment Vouchers

Date: July- November, 2025

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

DCA
Pls deal
AG
10/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of Payment Vouchers into Cash Book, it was observed that some payments to the tune of **Forty Four Million, Three Hundred and Fifteen Thousand, Sixteen Naira (₦44,315,016)** only, were made without raising the necessary authorized payment vouchers to justify the payments. Refer to the attached schedule for more details.

The above payment violates the provision of **Financial Memoranda Chapter 14:3**. As such, the officers concerned should be asked to explain fully or else the total amount withdrawn be recovered and this office be inform with a treasury receipt of recovery for further examination.

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

Warm Regards

Umar Faruk Haruna
Area Auditor
Garki Local Government

16

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/GRK/2025/LQ.5

The, HON. CHAIRMAN

GARKI *Local Government*

Station: GARKI
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 11,918,018.50
Payee: Sundry
Nature of Payment; FACTITIOUS PAYMENT
Date: JAN-JUN, 2025

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

DCA
Pls treat
14/10/25

AUDIT QUERRY

FICTITIOUS PAYMENT

During the examination of payment vouchers for the above period, it was observed that the sum of Eleven Million Nine Hundred and Eighteen thousand Eighteen Naira Fifty kobo (₦ 11,918,018.50) only was paid to various payees without specific location, list of beneficiaries and other required information to justify the payments. Attached schedule refers.

In view of the above therefore, the concerned officer(s) should be ask for explain or else refund that total amount involved and this office be inform for the verification.

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

Warm Regards,

Zaharadden Abubakar CNA
Area Audit
Garki Local Government

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

14

1 TU

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/RNG/ZO/GRK/2025/LQ.4

Local Query No. HON. CHAIRMAN

The, GARKI

Local Government

Audit Form 1

Station: GARKI CC JAN-JUN, 2025

Pv. No.: CC Date: CC

Head: Sub Head:

Amount N: 7,098,000

Payee: Sundry

Nature of Payment: PAYMENT FOR WORK NOT DONE JAN-JUN, 2025

Date: 14/10/25

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

DCA
Pls treat
AG

AUDIT QUERRY

PAYMENT FOR WORK NOT DONE

Sequel to the examination of payment vouchers for the period stated above, it was revealed that the sum of Seven Million Ninety Eight Thousand Naira (₦ 7,098,000) only was paid to various payees for work not done as par our verification and inspection.

In view of the above therefore, the concerned officer(s) should be ask for explain or else refund that total amount involved and this office be inform for their verification.

This is copies to the Auditor General Local Government Councils and Zonal Director Audit Ringim Zone for their information and necssary action.

Warm Regards,

Zaharadden Abubakar CNA
Area Audit
Garki Local Government

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

11.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, HON. CHAIRMAN

GARKI *Local Government*

Station: GARKI
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 16,000,000
Payee: Sundry
Nature of Payment; UN-ACCOUNTED SECURITY VOTE
Date: JAN-JUN, 2025

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

DCA
Pls deal
QU kasim
AG 14/10/25

AUDIT QUERRY

UN ACCOUNTED SECURITY VOTE AND RUNNIG COST

Sequel to the Examination of Payment Vouchers for the pined stated above, it was observed that the sum of sixteen million naira (₦ 16,000,000) only Paid to the Local chairman security vote and running cost for vice chairman was not accounted.

In new of the above therefore, the concern officers should be ask to explain or else the total amount involved be refunded and this office be in form for verification.

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

Warm regards

Zaharaddeen Abubakar CNA
Area auditor
Garki Local Government

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

8

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/GRK/2025/LQ.2

The, HON. CHAIRMAN

GARKI *Local Government*

Station: GARKI
Pv. No.: CC *Date* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 35,434,768.59
Payee: Sundry
Nature of Payment: IRRIGULAR PAYMENT VOUCHERS
Date: JAN-JUN, 2025

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

AUDIT QUERRY

DCA
Pls deal
2ID Kagu AG 14/10/25

UNDOCUMENTED
IRREGULAR ~~(UN DEMENTED)~~ PAYMENT

During the examination of payment vouchers for the above period, it was observed that payment vouchers amounting to thirty five million four hundred and thirty four thousand seven hundred and sixty eight naira fifty nine Kabo (₦35, 434,768.59) only was paid to various payees without attaching the necessary supporting documents to authenticate the Payment.

The above therefore, is contradict to the provision of F.M 14.8, thus the officer (s) concerned should be ask to explain otherwise the total amount paid be refunded and this office be in form for further verification.

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

Warm regards

Zaharaddeen Abubakar CNA
Area auditor

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, Hon. Chairman

Garki *Local Government*

Station: Garki

Pv. No.: C - C *Date:* December, 2025

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

Amount N: N44,350,000

Payee: Sundry Persons

Nature of Payment: Irregular Payment Vouchers

Date: December, 2025

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

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS

As a result of an examination of paid payment vouchers for the period of December 2025, we observed that Payment vouchers worth **Forty Four Million, Three Hundred and Fifty Thousand Naira (₦44,350,000=)** only, were paid without being accompanied with necessary supporting documents to justify the payment. Refer to attached schedule for the details.

The above therefore, does not comply with the content of 14:4 (3) and 39:3 (6) of the Model Financial Memoranda. As such, the negligent officers should be asked to explain or else the amount paid be refunded back to treasury and this office be inform accordingly with recovery details. And or be charge against the defaulting officers.

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

Warm regards

Umar Faruk Haruna
Arca Auditor
Garki Local Government

6

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/GRK/2025/LQ.1

The, HON. CHAIRMAN

GARKI *Local Government*

Station: GARKI

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

Head CC *Sub Head:* CC

Amount N: 72,010,480

Payee: Sundry

Nature of Payment: UN-PRESENTED PAYMENT VOUCHERS

Date: JAN-JUN, 2025

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

DCA
Pls deal
(DD) Kaalu
AG 14/10/25

UN PRESENTED PAYMENT VOUCHERS
AUDIT QUERRY

Examination of Payment vouchers for the Period stated above, has revealed that the sum of seventy two million ten thousand four hundred and eighty naira (₦72, 010,480) only was paid to various payees without payment vouchers to authenticate the payment. Attached schedule refers for the details.

This is contrary to the provision of financial Memoranda (F.M) 14.3 and financial regulation (F.R) 6. Let the Concern Officer (S) be ask to explain or else the total amount paid be refunded and this office be furnished with treasury receipts for further necessary action.

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

Warm Regards

Zaharaddeen Abubakar CNA
Area Auditor
Garki Local Government.

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/GRK/L.Q/14/2025

The, Hon. Chairman

Garki *Local Government*

Station:	Garki
Pv. No.:	30
Date:	December, 2025
Head	0125000100
Sub Head:	22020604
Amount N:	N1,200,000
Payee:	Sundry Persons
Nature of Payment;	Un-Approved Expenditures
Date:	December, 2025

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

DCA
Pls deal

AG 10/3/26

AUDIT QUERRY

UN-APPROVED EXPENDITURE

Sequel to the examination of paid payment vouchers for the period stated above, we observed that payment vouchers worth **One Million Two Hundred Thousand Naira (₦1,200,000)** only, was paid to above-named person without chairman's approval to authenticate the payment.

The above contradicts the provision of **Financial Memoranda Chapter 1.10 (3-5)** refer.

In view of the above therefore, the concerned officers should be asked to explain or else the total amount committed be refunded and this office be informed for further audit verification.

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

Warm regards

Umar Faruk Haruna
Arca Auditor
Garki Local Government

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: ALG/AUD/RNG/ZO/R/1/25 Your Ref: ______ Date: 21ST JULY, 2025

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

The Honourable Chairman,
Garki Local Government Council,
Jigawa state.

DCA
Pls deal
AG 14/10/25

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

1.0 INTRODUCTION

The accounting record maintain by the treasury department has been inspected for the period stated above, the following observation are hereby forwarded to you for your information and early response.

2.0 PREVIOUS AUDIT REPORT

The audit report and quarries for the period of 2024 were sent and responded.

3.0 INTERNAL CONTROL SYSTEM

The internal control system is satisfactory as most of the payment vouchers have passed through the internal audit unit and pre-audit before payment.

4.0 CASH BOOK

The examination of the cash book maintain during the period revealed that all presented vouchers were posted but not casted and balanced.

5.0 BANK RECONCILIATION

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

2.

Bank reconciliation statement for the period under review were not prepare which contradicts the provision of financial memorandum (F.M. 19:23).

6.0 UN-PRESENTED PAYMENT VOUCHES

Payment vouchers to the turn of seventy two million ten thousand four hundreds and eighty naira (N72, 010,480) only were not presented to us up to the time of writing this report. Hence the Local Government served with local quarries NO. ALG/RNG/ZO/GRK/2025/L.Q.1

7.0 FICTITIOUS PAYMENT

It was observed with dismay that, payment vouchers with eleven million nine hundred and eighteen thousand eighteen naira fifty kobo (11,918,018.50), only were fictitious. Hence the local Government served with local quarry NO. ALG/RNG/ZO/GRK/2025/L.Q.5.

8.0 UN ACCOUNTED SECURITY VOTE AND RUNNING COST

We observed during examination of payment vouchers that the sum of sixteen s million (16,000,000). Naira was paid for security vote and running cost which were not accounted for. The local Government served with local quarry NO. ALG/RNG/GRK/2025/L.Q.3.

9.0 IRREGULAR (UNDOCUMENTED PAYMENT)

Various payment vouchers worth thirty five million four hundred and thirty four thousand seven hundred and sixty eight naira fifty nine kobo. (35,434,768.59) only were paid without the attachment of necessary supporting document: This is contrary to the provision of F.M. 0607. Hence the Local Government served with local quarry NO.ALG/RNG/ZO/GRK/2025/L.Q 2

10.0 UN POSTED PAYMENT VOUCHERS IN TO DAILY ABSTRACT OF EXPENDITURE

It was observed that payment vouchers worth fifty three million four hundred and seventy one thousand five hundred naira (53,471,500) only were not posted into daily abstract of expenditure refers to attached schedules

3

11.0 UN POSTED PAYMENT VOUCHERS IN TO D.V.A

We observed during the examination of payment vouchers , that payment vouchers worth twenty seven million two hundred and eighty one thousand naira (27,281,000) only were not posted in to departmental vote book of account (D.V.A).

12.0 PAYMENT FOR WORK NOT DONE

It was observed with dismay that, the sum of seven million ninety eight thousand naira (70,098,000), only was paid for work and purchase not done /rendered. Hence the Local Government served with local quarry no. ALG/RNG/ZO/GRK/2025/ L Q4 to that great

RECOMMENDATIONS

I recommended that the local government should desist from making any payment without preparing vouchers and the vouchers should be supported with relevant documents, payment should not be made without rendering work / service.

We wait for your response s within the minimal period of time intimately.

Warm Regards

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF NO...GRK/AUD/TREA/VOL.I/1/2025....

Our Ref:______ Your Ref:______ Date: 06/04/2026

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

The Auditor General,

Local Government Councils,

Jigawa State.

DCA
pls deal
AG 12/5/26

RESPONSE TO THE AUDIT REPORT AND QUERIES FOR THE PERIOD OF JANUARY TO JUNE, 2025

With reference to your letter No. LG/AUD/RNG/ZO/GRK/INSP/R.I/1/25 dated 21st July, 2025, I write and forward herewith the authorities response as follows:

1. **INTERNAL CONTROL:** In this regard, now the authorizing ask all the officers concern to ensure check and balance is being done as stated in the find out memorandum.
2. **UN-PRESENTED PAYMENT VOUCHERS:** Query No. ALG/RNG/ZO/GRK//L.Q.I amounting to Seventy Two Million, Ten Thousand Four Hundred and Eighty Naira **(₦72,010,480)** only. The payment vouchers are now available for verification, please.
3. **IRREGULAR (UNDOCUMENTED) PAYMENT VOUCHERS:** Query No. ALG/RNG/ZO/GRK/2025/L.Q2 to the tune of Thirty Five Million, Four Hundred and Thirty Four Thousand, Seven Hundred and Sixty Eight Naira, Fifty Nine Kobo **(₦35,434,768.59)** only. The payment vouchers are now being documented for your necessary action, please. And all the officers concern

Appropriately filed and treated as endorsed and directed pls.
DCA 12/05

The payment vouchers are now being documented for your necessary action, please. And all the officers concern are asked to ensure that all payment are been made with all necessary documentation.

4. **PAYMENTS FOR SERVICES NOT RENDERED**: Query No. LG/AUD/RNG/ZO/GRK/L.Q/8/2025 with Fourty Two Million, Four Hundred and Sixty Five Thousand Naira **(₦42,465,000)** only for services not rendered, the said services are now rendered and ready for your further verification, please.
5. **UN-SUPPLIED STORE ITEMS:** Query No. LG/AUD/RNG/ZO/GRK/L.Q/9/2025 to the tune of Thirty Two Million, One Hundred and Twenty Thousand, Four Hundred and Ninety-Nine Naira, Twenty Kobo **(₦32,120,499.20)** only for unsupplied store items, the said store items are now supplied to the store and ready for your further verification, please.
6. **UN-APPROVED EXPENDITURES:**
Query No. LG/AUD/RNG/ZO/GRK/L.Q/10/2025 amounting to Sixty Three Million, Five Hundred and Fourty Eight Thousand, Five Hundred and Fifty Naira, Ten Kobo **(₦63,548,550.10)** only for un-approved expenditures, now the expenditures were been approved and ready for your verification, please.

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

The same is copied to the Zonal Director Audit, Ringim Zone and Area Auditor for information and record purposes.

Best regards.

Musbahu M. Sani
Treasurer
For: Hon. Chairman

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF NO..GRK/AUD/TREA/VOL.I/2/2025.....

Our Ref: ________ Your Ref: ________ Date: 07/04/2026

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

The Auditor General,

Local Government Councils,

Jigawa State.

DCA
pls deal
AG 12/5/26

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

With reference to your letter No. LG/AUD/RNG/ZO/GRK/INSP/R.I/1/2 dated 4th March, 2026. I write and forward herewith the authorities response as follows:

1. **INTERNAL CONTROL:** In this regard, now the authorizing ask all the officers concern to ensure check and balance is being done as stated in the find memorandum.
2. **UNPRESENTED PAYMENT VOUCHERS:** Query No. LG/AUD/RNG/ZO/GRK/L-Q/6/2025 amounting to Fourty-Four Million, Three Hundred and Fifteen Thousand, Sixteen Naira **(₦44,315,016)** only.
   The payment vouchers are now available for verification please.
3. **IRREGULAR (UNDOCUMENTED) PAYMENT VOUCHERS:** Query No. LG/AUD/RNG/ZO/GRK/LQ/7/2025 to the tune of One Hundred and Sixty Three Million, One Hundred and Seventy-Seven Thousand, Five Hundred Naira **(₦163,177,500)** only.

Noted and acted on as already filed appropriately pls.
DCA 12/05

5. **PAYMENT FOR WORKS NOT DONE**:
   Query No. ALG/RNG/ZO/GRK/2025/L.Q.4 with Seven Million, Ninety-Eight Thousand Naira (₦7,098,000) only for work not done, the said works are now done and ready for further verification, please.
6. **FICTITIOUS PAYMENTS:** Query No. ALG/RNG/ZO/GRK/2025/L.Q.5 amounting to Eleven Million, Nine Hundred and Eighteen Thousand, Eighteen Naira, Fifty Kobo **(₦11,918,018.50)** only. For fictitious payments, the authority asked all the concerned officers to ensure good documentation and internal check for the sake of accountability and transparency. Now ready for your further verification, please.
   Finally, the management ensure you the compliance of your reports.

The same is copied to the Zonal Director Audit, Ringim Zone and Area Auditor for information and record purposes.

Best regards,

OFFICE OF THE EXECUTIVE CHAIRMAN
GARKI LOCAL GOVERNMENT COUNCIL
Sign: .... Date: ....

ADAMU HUDU KORE
Hon. Chairman

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In Case of reply quote

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

Our Ref: Your Ref: Date:

The Auditor General,

Local Government Councils,

Jigawa State.

RESPONSE TO THE AUDIT REPORT AND QUERIES FOR THE PERIOD OF JANUARY TO JUNE, 2025

With reference to your letter No. LG/AUD/RNG/ZO/GRK/INSP/R.I/1/25 dated 21st July, 2025, I write and forward herewith the authorities response as follows:

1. **INTERNAL CONTROL:** In this regard, now the authorizing ask all the officers concern to ensure check and balance is being done as stated in the find out memorandum.
2. **UN-PRESENTED PAYMENT VOUCHERS:** Query No. ALG/RNG/ZO/GRK//L.Q.I amounting to Seventy Two Million, Ten Thousand Four Hundred and Eighty Naira **(₦72,010,480)** only. The payment vouchers are now available for verification, please.
3. **IRREGULAR (UNDOCUMENTED) PAYMENT VOUCHERS:** Query No. ALG/RNG/ZO/GRK/2025/L.Q2 to the tune of Thirty Five Million, Four Hundred and Thirty Four Thousand, Seven Hundred and Sixty Eight Naira, Fifty Nine Kobo **(₦35,434,768.59)** only. The payment vouchers are now being documented for your necessary action, please. And all the officers concern are asked to ensure that all payments are been made with all necessary documentation.
4. **UN-ACCOUNTED SECURITY VOTE AND RUNNING COST:** Query No. ALG/RNG/ZO/GRK/2025/L.Q3 amounting to Sixteen Million Naira **(₦16,000,000)** only were now being accounted and ready for your verification, please.

4. **PAYMENTS FOR SERVICES NOT RENDERED**: Query No. LG/AUD/RNG/ZO/GRK/L.Q/8/2025 with Fourty Two Million, Four Hundred and Sixty Five Thousand Naira **(₦42,465,000)** only for services not rendered, the said services are now rendered and ready for your further verification, please.
5. **UN-SUPPLIED STORE ITEMS:** Query No. LG/AUD/RNG/ZO/GRK/L.Q/9/2025 to the tune of Thirty Two Million, One Hundred and Twenty Thousand, Four Hundred and Ninety-Nine Naira, Twenty Kobo **(₦32,120,499.20)** only for unsupplied store items, the said store items are now supplied to the store and ready for your further verification, please.
6. **UN-APPROVED EXPENDITURES:**
Query No. LG/AUD/RNG/ZO/GRK/L.Q/10/2025 amounting to Sixty Three Million, Five Hundred and Fourty Eight Thousand, Five Hundred and Fifty Naira, Ten Kobo **(₦63,548,550.10)** only for un-approved expenditures, now the expenditures were been approved and ready for your verification, please.

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

The same is copied to the Zonal Director Audit, Ringim Zone and Area Auditor for information and record purposes.

Best regards,

OFFICE OF THE EXECUTIVE CHAIRMAN
GARKI LOCAL GOVERNMENT COUNCIL
Sign: ....

ADAMU HUDU KORE
Hon. Chairman

GRK/AUD/TREA/VOL.I/1/2025

06/04/2026

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In Case of reply quote
Ref. No...

Our Ref: GRK/AUD/TREA/VOL.I/2/2025 Your Ref: Date: 07/04/2026

The Auditor General,

Local Government Councils,

Jigawa State.

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

With reference to your letter No. LG/AUD/RNG/ZO/GRK/INSP/R.I/1/2 dated 4th March, 2026. I write and forward herewith the authorities response as follows:

1. **INTERNAL CONTROL:** In this regard, now the authorizing ask all the officers concern to ensure check and balance is being done as stated in the find memorandum.
2. **UNPRESENTED PAYMENT VOUCHERS:** Query No. LG/AUD/RNG/ZO/GRK/L-Q/6/2025 amounting to Fourty-Four Million, Three Hundred and Fifteen Thousand, Sixteen Naira **(₦44,315,016)** only.
   The payment vouchers are now available for verification please.
3. **IRREGULAR (UNDOCUMENTED) PAYMENT VOUCHERS:** Query No. LG/AUD/RNG/ZO/GRK/LQ/7/2025 to the tune of One Hundred and Sixty Three Million, One Hundred and Seventy-Seven Thousand, Five Hundred Naira **(₦163,177,500)** only.
   The payment vouchers are now being documented for your necessary action, please. And all the officers concern are asked to ensure that all payment are been made with all necessary documentation.

the provision of Financial Memoranda chapter 14.9(2). Hence, Local Query No. **LG/AUD/RNG/ZO/GRK/L.Q/9 & 13/2025** was issued.

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

F. Un-Approved Expenditures

Payment vouchers amounting to **Sixty Four Million Seven hundred and Forty Eight Thousand Five hundred and Fifty Naira Ten kobo (N64,748,550.10)** only was paid without Chairman's approval. Hence local query NO:**LG/AUD/RNG/ZO/GRK/L.Q/10 & 14/2025** was issued.

3.0 CONCLUSION

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

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

Warm regards,

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

C. Irregular Payment Vouchers

Payment vouchers amounting to **Two Hundred and Seven Million Five Hundred and Twenty Seven Thousand Five Hundred Naira (₦207,527,500)** only were paid without the attachment of relevant documents to support the expenditure. Hence, Local Query No. **LG/AUD/RNG/ZO/GRK/L.Q/7& 12/2025** were issued.

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

D. Payment for Services Not Rendered

Examination/physical verification revealed that total payments amounting to **Forty Two Million Four Hundred and Sixty Five Thousand Naira (₦42,465,000)** only were made without rendering the service said to have been done. Hence, Local Query No. **LG/AUD/RNG/ZO/GRK/L.Q/8/2025** was issued

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

E. Un-Supplied Store Items

Physical verification was made to stores and store ledgers revealed that payments amounting to **Forty Eight Million One hundred and Twenty Thousand Four hundred and Ninety Nine Naira Twenty Kobo (₦48,120,499.20)** only were made for various supplied while the said items were not recorded in store ledgers and not found in the stores. This contradicts

2.0 CASHBOOK

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

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

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

A. Un-presented Payment Vouchers

Contrary to the provision of Financial Memoranda chapter 14:3, it was observed that payments to the tune of **Fifty Eight Million Six Hundred and nineteen Thousand Nine hundred and Thirty Six Naira Fifty Seven Kobo (N58,619,936.57=)** only were made without raising properly authorized payment vouchers. Hence, Local Query No. **LG/AUD/RNG/ZO/GRK/L.Q/6 & 11/2025** Were issued.

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

B. Bank Reconciliation Statement

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

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

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCIL

RINGIM ZONE, JIGAWA STATE

Our Ref: LG/AUD/RNG/ZO/GRK/INSP/R.1/1/2 *Your Ref:* *Date:* 4th March, 2026

15TH Ramadan 1447 AH

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

The Honorable Chairman,

Garki Local Government Council,

Jigawa State.

DCA
Pls deal
(2w) AG 10/3/26

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

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

1.0 INTERNAL CONTROL SYSTEM

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

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

are asked to ensure that all payments are been made with all necessary documentation.

4. **UN-ACCOUNTED SECURITY VOTE AND RUNNING COST:** Query No. ALG/RNG/ZO/GRK/2025/L.Q3 amounting to Sixteen Million Naira **(₦16,000,000)** only were now being accounted and ready for your verification, please.
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   Finally, the management ensure you the compliance of your reports.

The same is copied to the Zonal Director Audit, Ringim Zone and Area Auditor for information and record purposes.

Best regards.

Musbahu M. Sani
Treasurer
For: Hon. Chairman