

JIGAWA STATE

LOCAL GOVERNMENT COUNCILS



**20
25**

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

**ON THE ACCOUNTS OF 27
LOCAL GOVERNMENT COUNCILS**

FOR THE YEAR ENDED 31ST DECEMBER, 2025

JIGAWA STATE

LOCAL GOVERNMENT COUNCILS



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CONSOLIDATED REPORT OF THE AUDITOR GENERAL

**ON THE ACCOUNTS OF 27
LOCAL GOVERNMENT COUNCILS**

FOR THE YEAR ENDED 31ST DECEMBER, 2025



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

NATIONAL ANTHEM

Nigeria, we hail thee,
Our own dear native land,
Though tribes and tongues may
differ,
In brotherhood we stand
Nigerians all, are proud to serve
Our sovereign Motherland.

Our flag shall be a symbol
That truth and justice reign,
In peace or battle honoured,
And this we count as gain,
To hand on to our children
A banner without stain.

O God of all creation,
Grant this our one request:
Help us to build a nation
Where no man is oppressed,





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

Contents

Contents	Pages
Cover Page	1
National Anthem	2
Table Of Contents	3
His Excellency, The Executive Governor Jigawa State	5
His Excellency The Deputy Governor Jigawa State	6
The Honorable Speaker, Jigawa State House Of Assembly	7
The Secretary ToThe State Government	8
The Head Of Civil Servant	9
Honorable Commissioner Ministry For Local Government & Community Development	10
The Auditor General Local Government Audit	11
The 27 Local Government Chairmen	12
Part One	
Rendition To State House Of Assembly & Response	15
Rendition To Government House & Response	16
Consolidated Audit Certification	21
Statement of Accounting Policies	22
Consolidated Statement of Financial Performance	23
Consolidated Statement Of Financial Position	24
Consolidated Statement Of Cash Flow	25
Consolidated Statement of Changes in Net Assets / Equity	26
Consolidated Statement of Comparisons of Budget and Actual	27
Consolidated Note ToThe Accounts	28
Note 1 Statutory Allocations	29
Note 2: Value Added Tax	30
Note 3 Tax Revenue	31
Note 4 Non Tax Revenue	32
Note 5 Transfer from Other Government Entities	33
Note 6 Personnel Cost	34
Note 7 Social benefits	35
Note 8 Overhead Cost	36
Note 9 Grants and Contributions	37
Note 10 Transfer to Other Government Agencies	38
Note 11 Purchase/Construction and Rehabilitation of PPE	39
Note 12 Proceed from Repayment	40
Note 13 Proceed from Barrowing	41
Note 14 Cash and Cash Equivalents	42
Note 15 Receivable	43
Note 16 Plant Properties and equipment	44
Note 17 Deposit	45
Note 18 Non Current Liabilities	46
Note 19 Reserve	47
Note 20 Accumulated Surplus / Deficit	48
Supplementary Note 1 Determination of Consolidated Reserve	49
Supplementary Note 2 Details of IPSAS Adjustment	50
Supplementary Note 3.Comparismof Actual and Budget Statutory Allocation	51
Supplementary Note 4. Primary Health Care	52
Supplementary Note 5. Local Education Authority	53
Disclosure On The Statutory Allocation	54
Consolidated Report OfThe Auditor General	55
Computation Of The Terminal Benefits	56
Deduction From Terminal Benefits	57
Infraction	58



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

Contents

**Part Two
LOCAL GOVERNMENT COUNCILS ACCOUNT**

Contents	Page Order
Auyo Local Government Council	61
Babura Local Government Council	109
Birnin Kudu Local Government Council	161
Birniwa Local Government Council	213
Buji Local Government Council	283
Dutse Local Government Council	337
Gagarawa Local Government Council	395
Garki Local Government Council	445
Gumel Local Government Council	495
Guri Local Government Council	535
Gwaram Local Government Council	597
Gwiwa Local Government Council	647
Hadejia Local Government Council	689
Jahun Local Government Council	745
Kafin Hausa Local Government Council	795
Kaugama Local Government Council	849
Kazaure Local Government Council	905
Kiri Kasamma Local Government Council	957
Kiyawa Local Government Council	1021
Maigatari Local Government Council	1073
Malam Madori Local Government Council	1115
Miga Local Government Council	1161
Ringim Local Government Council	1209
Roni Local Government Council	1273
Sule Tankarkar Local Government Council	1313
Taura Local Government Council	1365
Yankwashi Local Government Council	1415



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



HIS EXCELLENCY
ALH. UMAR A. NAMADI, FCA
THE EXECUTIVE GOVERNOR
JIGAWA STATE



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



**HIS EXCELLENCY
ENGR. AMINU USMAN, MNSE
THE DEPUTY GOVERNOR
JIGAWA STATE**



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



**RT. HON.
HARUNA ALIYU
THE SPEAKER
JIGAWA STATE HOUSE OF ASSEMBLY**



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



MAL. BALA IBRAHIM
THE SECRETARY TO THE STATE GOVERNMENT
JIGAWA STATE



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



MUHAMMAD K. DAGACERI
THE HEAD OF CIVIL SERVICE
JIGAWA STATE



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



HON. IBRAHIM GARBA HANIN GIWA
HON. COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT
JIGAWA STATE



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



SHEHU A. KAILA, FCNA, ACIT, FCIFC, CCrFA
FRC/2025/PRO/ANAN/004/231669
AUDITOR - GENERAL (LOCAL GOVERNMENTS)
JIGAWA STATE



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

LOCAL GOVERNMENT COUNCIL CHAIRMEN



HON. ADAMU HUDU KORE
EXECUTIVE CHAIRMAN
GARKI LOCAL GOVT.



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



HON. SALISU SANI GBS
EXECUTIVE CHAIRMAN
MALAM MADORI LOCAL GOVT.



HON. BILYA AHMED A. KAFUR
EXECUTIVE CHAIRMAN
AUYO LOCAL GOVT.



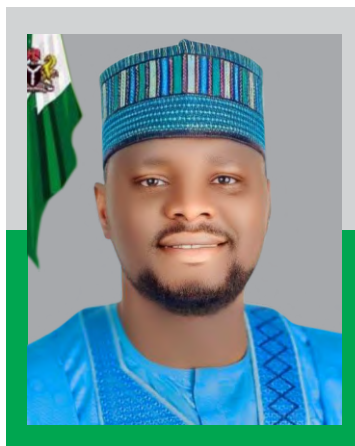
HON. HAMISU MUHAMMAD GARU
EXECUTIVE CHAIRMAN
BABURA LOCAL GOVT.



HON. (Dr.) MUHAMMAD UBA B/KUDU
EXECUTIVE CHAIRMAN
BIRNIN KUDU LOCAL GOVT.



HON. SHEHU BABA BIRNIWA
EXECUTIVE CHAIRMAN
BIRNIWA LOCAL GOVT.



HON. Arch. NAJIBULLAH FALALU
EXECUTIVE CHAIRMAN
BUJI LOCAL GOVT.



HON. ABDULKARIM MUSA FAGAM
EXECUTIVE CHAIRMAN,
GWARAM LOCAL GOVT.



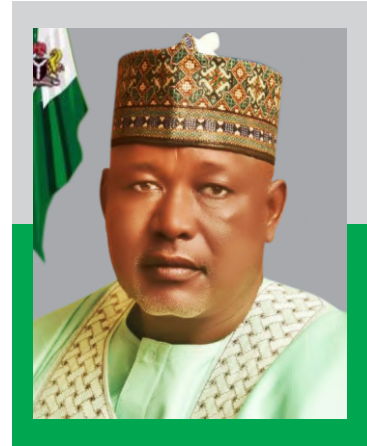
**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2025**



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



HON. MUHAMMAD GAKO
EXECUTIVE CHAIRMAN
GUMEL LOCAL GOVT.



HON. ABUBAKAR UMAR GURI
EXECUTIVE CHAIRMAN
GURI LOCAL GOVT.



HON. MUHD ZAKARI ABUBAKAR
EXECUTIVE CHAIRMAN
GWIIWA LOCAL GOVT.



HON. AHMAD ABBA ARI
EXECUTIVE CHAIRMAN
HADEJIA LOCAL GOVT.



HON. JAMILU MUHD. DAN MALAM
EXECUTIVE CHAIRMAN
JAHUN LOCAL GOVT.



HON. ABDULLAHI SAIDU NALAYI
EXECUTIVE CHAIRMAN
KAFIN HAUSA LOCAL GOVT.



HON. USMAN MASAKI DANSULE
EXECUTIVE CHAIRMAN
KAUGAMA LOCAL GOVT.



HON. MANSUR USMAN
EXECUTIVE CHAIRMAN
KAZAURE LOCAL GOVT.



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



HON. MUHAMMAD MAJI WAKILI
EXECUTIVE CHAIRMAN
K/KASAMMA LOCAL GOVT.



HON. ABDULHAMEED I. BALAGO
EXECUTIVE CHAIRMAN
KIYAWA LOCAL GOVT.



HON. USMAN M. NA ALLAH
EXECUTIVE CHAIRMAN
MAIGATARI LOCAL GOVT.



HON. BILYA DAUDA
EXECUTIVE CHAIRMAN
MIGA LOCAL GOVT.



HON. BADAMASI GARBA DABI
EXECUTIVE CHAIRMAN
RINGIM LOCAL GOVT.



HON. DR. ABBAYA'U
EXECUTIVE CHAIRMAN
RONI LOCAL GOVT.



HON. TASI'U ADAMU
EXECUTIVE CHAIRMAN
S/TANKARKAR LOCAL GOVT.



HON. SHUAIBU IBN HAMBALI
EXECUTIVE CHAIRMAN
TAURA LOCAL GOVT.



HON. SHUAIB USMAN ADAM
EXECUTIVE CHAIRMAN
YANKWASHI LOCAL GOVT.



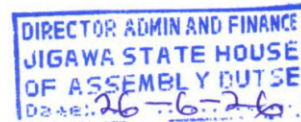
**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2025**

LG/AUD/ADM/79/V. II/161

26th June, 2026

11th Muharram, 1447 A.H

The Honorable Speaker,
Jigawa State House of Assembly
Gidan Bello Bashir
Jigawa State
Dutse



**RENDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT
COUNCIL, ON THE AUDITED ACCOUNTS OF THE TWENTY – SEVEN (27) LOCAL
GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST
DECEMBER, 2025.**

Sir

In accordance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State law no. 7 of 2007(as amended) I wish to forward the Account of Twenty – Seven (27) Local Government of the year ended 31st December, 2025 for you further legislative proceedings.

In addition to the above following accounts were also included,

- i. Copies of the Audited Financial Statement of One percent (1%) of Local Government Training Funds maintained by the Local Government Service Commission and the management Report for the year ended December 31st 2025.
- ii. Copies of Audited Financial Statements with their Management report maintained by the Directorate of Salary and Pension Administrations for the year ended 31st December 2025.
- iii. Copies of Audited Financial Statement with management reports of 0.5% and Stabilization Account, maintained by the Ministry for Local Government and Community Development for the Year ended 31st December 2025.



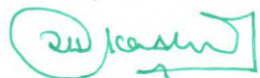
**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2025**

- iv. Copies of Audited Financial Statement with their Management Report of each of five (5) Emirates Councils in the State for the year ended 31st December 2025.
- v. Copies of Audited Financial Statement of 0.5% Statutory Allocation to the office of the Auditor General Local Government Council for the year ended 31st December 2025.

The Auditor General wishes to assure the Honorable Speaker's to provide further clarification if required.

Sincere and esteem regard to the entire Honorable Member of the House.

Thank you.

 26th - 06 - 2026

Shehu A. Kaila ACIT, FCIFC, FCNA

Auditor General

Directorate of Local Government Audit



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



JIGAWA STATE HOUSE OF ASSEMBLY

BELLO BASHIR HOUSE P.M.B. 7007 DUTSE

JIGAWA STATE, NIGERIA

Email: clerkdutse@yahoo.com

☎: 08035709474

Our Ref: JHA/ADM.S/59/V.I/205 Your Ref: Date: 26th June, 2026

11th Muharram, 1448



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



*DSA
kindly deal as appropriate
release AG 26/6/26*

**RE-RENDITION REPORT OF THE AUDITOR GENERAL LOCAL
GOVERNMENT COUNCIL ON THE AUDITED ACCOUNTS OF THE
TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2025**

Reference to your letter No. LG/AUD/ADM/79/VII/161 dated 11th Muharram, 1448 A.H equivalent to 26th June, 2026 on the above subject matter.

I am directed to write and acknowledgment the receipt of the government auditor general report of the audited accounts statement of the twenty seven (27) local government councils in the state for the year ended 31st December, 2025.

Esteem regard while appreciate your usual cooperation please.

Basheer

Surajo El-Basheer
Director Administration and Finance
For: clerk of the legislature.



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



LG/AUD/ADM/149/V. II

26TH June, 2026

11th Muharram, 1447 A.H

The Permanent Secretary
Office of the Executive Governor
Jigawa State

**FORWARD OF RENDING REPORT OF THE AUDITOR GENERAL – LOCAL
GOVERNEMENT COUNCIL ON THE ACCOUNT OF THE TWENTY – SEVEN (27)
LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST
DECEMBER,2025.**

In accordance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 as amended, the Jigawa State law no. 7 of 2007(as amended) and in line with World Bank Audited Finance Statement (AFS) HOPE GOVERNANCE requirements. I wish as directed to write and forward 5no. Copies of the Audited Financial Statement of the 27no. Local Government Council in hard copy and soft copy for uploading to the state website.

Please, accept our esteem regard and gratitude for the successful completion of the 2025 Annual Accounts.

Sincere regard


Ali Muhammad
Director Admin and Finance
For, Auditor General Local Government Councils



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



Government House Dutse

Jigawa State

P.M.B. - 7001
DUTSE, NIGERIA

GHS/A/37/VOL.II/129

26th June, 2026

Reference:.....

Date:.....
11 Muharram 1447 AH

The Auditor General,
Local Government Councils,
3rd & 3R-17 Floors Lock A-Q3
P.M.B. 7055,
Dutse,
Jigawa State.



DSA
Pls treat as usual
(20/06/26) AG 26-6-26

RE: FORWARDING OF RENDING REPORT OF THE AUDITOR GENERAL -
LOCAL CGOVERNMENT COUNCIL ON THE ACCOUNT OF THE TWENTY SEVEN
(27) LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST
DECEMBER, 2025

I am directed to refer your letter No. LG/AUD/ADM/149/VOL.II dated 26th June, 2026 (11 Muharram 1447 AH) on the above subject matter and acknowledge the receipt of five (5) copies of the Audited Financial Statement of the 27no. Local Government Councils in hard and soft copy for further appropriate action please.

2. Regards.

Sani Ibrahim Aliyu
Sani Ibrahim Aliyu
Chief Executive Officer Admin / Staff Officer,
For: Permanent Secretary



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

CONSOLIDATED ACCOUNTS WITH NOTES



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA CONSOLIDATED 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
			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
55,039,343,108.21	Government Share of FAAC (Statutory Revenue)	1	101,360,392,502.82	105,115,014,597.23	0.00	105,115,014,597.23	3,754,622,094.41
59,585,622,737.98	Government Share of VAT	2	76,317,878,048.86	76,469,045,244.33	0.00	76,469,045,244.33	151,167,195.47
50,000.00	Tax Revenue	3	105,819,523.33	5,270,000.00	0.00	5,270,000.00	(100,549,523.33)
527,865,895.97	Non Tax Revenue	4	1,932,276,888.99	1,030,138,000.00	0.00	1,030,138,000.00	(902,138,888.99)
4,657,782,406.68	Transfer from Other Government Entities	5	6,713,514,229.55	4,657,782,406.68	0.00	4,657,782,406.68	(2,055,731,822.87)
119,810,664,148.84	Total Revenue (a)		186,429,881,193.55	187,277,250,248.24	0.00	82,162,235,651.01	847,369,054.69
	EXPENDITURE						
36,272,519,707.42	Salaries & Wages	6	59,146,678,601.73	63,364,657,553.61	0.00	63,364,657,553.61	4,217,978,951.88
2,890,420,501.39	Social Benefit	7	7,398,099,475.09	5,306,127,560.00	0.00	5,306,127,560.00	(2,091,971,915.09)
34,270,539,284.28	Overhead Cost	8	61,596,865,795.21	71,163,003,974.70	0.00	71,163,003,974.70	9,566,138,179.49
26,135,417,814.87	Grants & Contributions	9	36,868,835,745.07	17,746,313,395.00	0.00	17,746,313,395.00	(19,122,522,350.07)
11,664,504,611.71	Transfer to other Govt Agencies	10	6,947,805,700.62	7,240,444,769.48	0.00	7,240,444,769.48	292,639,068.86
4,034,048,906.72	Depreciation		5,220,439,641.71	0.00			(5,220,439,641.71)
115,267,450,826.39	Total Expenditure (b)		177,178,724,959.43	164,820,547,252.79	0.00	164,820,547,252.79	(12,358,177,706.64)
4,543,213,322.46	Surplus/ (Deficits) for the period from operating activities C = (A-B)		9,251,156,234.12			(82,658,311,601.78)	
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
0.00	Total Non Operating Revenue / (Expenses) (D)		0.00				
4,543,213,322.46	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		9,251,156,234.12				
	Minority Interest Share of Surplus/ (Deficits) (f)						
4,543,213,322.46	Net Surplus/ (Deficits) for the period G=(E-F)		9,251,156,234.12				

5th - 06 - 2026

SHEHU A. KAILA, FCNA, ACIT, FCIFC, CCRFA
FRC/2025/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
DESCRIPTION	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	1,872,792,825.85	0.00	1,175,193,786.64	0.00
Receivables	15	591,171,290.44	0.00	591,556,874.58	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	2,463,964,116.29	0.00	1,766,750,661.22
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	140,945,038,783.93		132,260,615,716.00	
Intangible Assets					
Total Non Current Assets B			140,945,038,783.93		132,260,615,716.00
Total Assets C = A + B			143,409,002,900.22		134,027,366,377.22
LIABILITIES:-					
Current Liabilities					
Deposits	17	1,007,147,268.76	0.00	1,112,921,847.36	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D			1,007,147,268.76		1,112,921,847.36
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	635,617,458.14		399,362,590.66	
Total Non Current Liabilities E			635,617,458.14		399,362,590.66
Total Liabilities F = D + E			1,642,764,726.90		1,512,284,438.02
Net Assets: G = C - F		0.00	141,766,238,173.32	0.00	132,515,081,939.20
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	127,702,792,958.71		127,702,792,958.71	
Accumulated Surplus/(Deficits)	20	14,063,445,214.61		4,812,288,980.49	
Minority Interes					
Total Net Assets/Equity: H = G			141,766,238,173.32		132,515,081,939.20

5th - 06 - 2026

SHEHU A. KAILA, FCNA, ACIT, FCIFC, CCrFA
FRC/2025/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA CONSOLIDATED STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	NOTES	2025 N	2025 N	2024 N	2024 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	101,360,392,502.82	0.00	55,039,343,108.21	0.00
Government Share of VAT	2	76,317,878,048.86	0.00	59,585,622,737.98	0.00
Taxes Revenue	3	105,819,523.33	0.00	50,000.00	0.00
Non Tax Revenue (Independent Revenue)	4	1,932,276,888.99	0.00	527,866,895.97	0.00
Transfer from Other Government Entities	5	6,713,514,229.55	0.00	4,657,782,406.68	0.00
Total Inflow from operating Activities (A)			186,429,881,193.55		119,810,665,148.84
Outflows					
Salaries & Wages	6	59,146,678,601.73	0.00	36,890,420,501.39	0.00
Social Benefits	7	7,398,099,475.09	0.00	2,890,420,501.39	0.00
Overhead Cost	8	61,596,865,795.21	0.00	34,270,539,284.28	0.00
Grants & Contributions	9	36,868,835,745.07	0.00	26,135,417,814.87	0.00
Transfer to other government Entities	10	6,947,805,700.62	0.00	11,664,504,611.71	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		0.00	171,958,285,317.72	0.00	111,851,302,713.64
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		0.00	14,471,595,875.83	0.00	7,959,362,435.20
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(13,904,862,709.64)		(8,559,551,761.94)	8,559,551,761.94
Net Cash Flow from Investing Activities		0.00	(13,904,862,709.64)	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12	385,584.14	0.00	106,552,085.39	0.00
Repayment of Borrowings (other non Current liabilities)	13	130,480,288.88	0.00	9,564,250.32	0.00
Distribution of Surplus/Dividends Paid					116,116,335.71
Net Cash Flow from Financing Activities		0.00	130,865,873.02	0.00	0.00
Net Cash Flow From All Activities		0.00	697,599,039.21	0.00	133,826,802.94
Cash & Its Equivalent as at 1st January, 2024		0.00	1,175,193,786.64	0.00	1,041,366,983.70
Cash & Its Equivalent as at 31st December, 2024		0.00	1,872,792,825.85	0.00	1,175,193,786.64
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		9,251,156,234.12	0.00	0.00	4,543,213,322.46
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		5,220,439,641.71	0.00	0.00	4,034,048,906.12
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
Net Movement in Current Asset/Liabilities			14,471,595,875.83		
Net Movement in recievables		385,584.14	0.00	106,552,085.39	0.00
Net Movement in Payables		130,480,288.88	0.00	9,564,250.32	0.00
Net Cash Flow from Operating Activities		0.00	130,865,873.02	0.00	116,116,335.71
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(13,904,862,709.64)		(8,559,551,761.94)	8,559,551,761.94
Total Items Classified as Investing Activities			(13,904,862,709.64)		
Net Cash Flow From All (Operating) Activities		0.00	697,599,039.21	0.00	133,826,802.94
Cash & it's Equivalent as at 1 January,2023		0.00	1,175,193,786.64	0.00	1,041,366,983.70
Cash & it's Equivalent as at 31 December,2023		0.00	1,872,792,825.85	0.00	1,175,193,786.64



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	REVALUATION RESERV	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
Balance at 1st Jan. 2025	127,702,792,958.71		4,812,288,980.49	132,515,081,939.20
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	0.00	0.00	0.00	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit On Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and losses not recognized in the financial performance	0.00	0.00	0.00	0.00
Net Surplus for The Period	0.00	0.00	0.00	0.00
Balance at 31December 2025	0.00	0.00	0.00	0.00
Deficit On Revaluation of Property	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and losses not recognized in the financial performance	0.00	0.00	0.00	0.00
Net Surplus for The Period	0.00	0.00	9,251,156,234.12	9,251,156,234.12
Closing balance as at 31st 12 2025	127,702,792,958.71	0.00	14,063,445,214.61	141,766,238,173.32

5th - 06 - 2026

SHEHU A. KAILA, FCNA, ACIT, FCIFC, CCRFA
FRC/2025/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GRPS FOR YEAR ENDED 31ST DECEMBER, 2025 NOTES 1: STATUTORY ALLOCATION											
S/N	L.G.A	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	PARIS CLUB	E-MONEY	ECOLOGICAL	SOLID MINERALS	ADD INFLOW	TOTAL	
1	AUVO	2,341,152,147.31	136,554,427.53	21,472,347.03	5,271,541.07	138,393,245.78	37,037,037.00	0.00	977,689,493.20	3,657,570,238.92	
2	BABURA	2,774,254,602.15	161,504,455.24	25,395,508.06	42,074,892.51	157,375,234.00	37,037,037.00	6,234,710.84	755,859,143.56	3,959,735,583.36	
3	BIRNIN KUDU	3,446,834,019.06	259,109,067.11	31,516,614.88	7,737,446.19	157,874,544.46	37,037,037.00	0.00	787,689,493.20	4,727,798,221.90	
4	BIRNIWA	2,601,711,398.71	196,525,719.84	23,838,634.92	42,075,413.02	141,441,861.00	37,037,037.00	5,852,473.55	708,577,563.18	3,757,060,101.22	
5	BUJI	2,186,463,629.28	164,973,094.20	24,992,810.89	0.00	42,074,893.02	37,037,037.00	127,397,631.45	708,577,563.18	3,291,516,659.02	
6	DUTSE	3,078,089,958.81	231,576,932.91	28,167,756.12	6,915,288.90	173,894,946.55	37,037,037.00	42,074,933.02	708,577,563.18	4,306,334,416.49	
7	GAGARAWA	2,229,301,386.37	168,172,844.26	20,455,628.29	5,021,932.83	122,080,485.44	37,037,037.00	42,074,893.02	708,577,563.18	3,332,721,770.39	
8	GARKI	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	
9	GUMEL	2,257,048,757.13	131,689,426.65	20,707,355.49	5,083,732.80	130,448,063.39	37,037,037.00	0.00	789,205,410.64	3,371,219,783.10	
10	GURI	2,385,731,614.23	179,851,808.98	5,370,686.98	21,037,446.51	130,904,224.36	37,037,037.00	0.00	608,577,565.18	3,368,510,383.24	
11	GWARAM	3,327,380,265.72	250,184,301.72	30,431,055.06	7,470,937.21	182,159,989.10	37,037,037.00	42,074,893.02	708,577,563.18	4,585,316,042.01	
12	GWAWA	2,454,448,897.00	184,977,152.53	22,499,612.78	42,074,893.02	135,873,687.63	37,037,037.00	5,523,738.63	708,577,563.18	3,591,012,581.77	
13	HADEJIA	2,068,501,152.54	120,789,066.81	54,355,142.38	80,055,524.68	129,968,835.36	37,037,037.00	291,000,000.00	708,577,563.18	3,490,284,321.95	
14	JAHHUN	2,851,909,484.33	168,565,293.00	214,624,385.90	6,409,056.44	42,074,893.02	37,037,037.00	26,105,740.69	729,450,361.18	4,076,176,251.56	
15	KAFIN HAUSA	3,210,032,608.62	248,606,037.36	29,362,275.12	120,465,478.52	181,683,574.51	37,037,037.00	7,208,547.76	750,662,756.20	4,585,058,315.09	
16	KAUGAMA	2,346,866,219.41	176,921,114.72	21,519,720.26	0.00	99,929,649.47	37,037,037.00	5,283,171.37	708,577,563.26	3,396,134,475.49	
17	KAZAURE	2,485,056,455.11	187,216,076.81	22,771,943.33	5,590,566.79	147,423,993.12	37,037,037.00	42,074,893.02	708,577,563.18	3,635,748,558.36	
18	KIRI KASAMMA	2,592,747,369.83	195,263,095.28	29,581,633.53	0.00	156,820,898.32	37,037,037.00	0.00	750,762,446.20	3,762,212,480.16	
19	KIYAWA	2,683,283,401.69	201,735,401.31	24,537,994.84	48,099,062.04	151,266,380.07	37,037,037.00	0.00	708,577,623.18	3,854,536,900.13	
20	MAIGATARI	2,702,306,822.75	203,479,743.74	30,826,425.26	153,129,023.23	0.00	37,037,037.00	0.00	729,615,009.69	3,856,394,061.67	
21	MALLAM MADORI	2,530,144,384.33	147,452,129.62	23,185,943.95	147,407,671.87	5,692,235.48	37,037,037.00	0.00	750,652,456.20	3,641,571,858.45	
22	MIGA	2,319,281,582.09	174,847,675.95	26,488,773.42	137,095,041.12	0.00	37,037,037.00	0.00	708,577,562.99	3,403,327,672.57	
23	RINGIM	2,850,954,717.64	214,576,302.93	26,099,892.13	6,407,620.60	42,074,893.10	37,037,037.00	156,976,914.93	708,577,563.18	4,042,704,941.51	
24	RONI	2,102,511,410.69	158,680,990.58	19,301,090.95	121,275,519.86	0.00	37,037,037.00	4,738,489.62	750,661,456.20	3,194,205,994.90	
25	SULE TAN KARKAR	2,644,446,953.01	199,163,591.83	24,225,173.95	5,947,370.31	137,853,121.40	37,037,037.00	42,074,893.02	708,577,563.18	3,799,325,703.70	
26	TAURA	2,403,606,414.89	181,138,277.50	22,032,672.03	5,409,103.16	138,136,969.43	37,037,037.00	42,074,893.02	840,329,942.59	3,669,765,309.62	
27	YANKWASHI	2,225,336,235.00	167,848,193.00	20,416,018.00	5,012,208.00	126,883,709.00	37,037,037.00	0.00	729,615,009.00	3,312,148,409.00	
	TOTAL	69,679,397,122.40	4,961,744,006.79	867,817,420.16	1,032,870,533.48	3,016,861,223.56	999,999,999.00	930,845,709.98	19,870,856,487.45	101,360,392,502.82	



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 2 VALUE ADDED TAX FOR THE YEAR 2025					
S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
1	AUYO	2,657,972,524.60	2,629,415,311.00	(28,557,213.60)	2,073,920,490.39
2	BABURA	3,099,267,049.31	2,966,000,000.00	(133,267,049.31)	2,422,867,668.94
3	BIRNIN KUDU	3,709,726,541.66	3,302,000,000.00	(407,726,541.66)	2,905,579,401.07
4	BIRNIWA	2,717,863,237.57	2,646,000,000.00	(71,863,237.57)	2,119,278,262.55
5	BUJI	2,457,157,276.33	2,468,191,523.00	11,034,246.67	1,915,128,889.97
6	DUTSE	3,319,867,967.62	2,785,076,495.00	(534,791,472.62)	2,595,304,575.21
7	GAGARAWA	2,358,709,722.96	2,559,000,000.00	200,290,277.04	1,837,282,947.12
8	GARKI	2,775,295,326.92	2,725,385,239.00	(49,910,087.92)	2,166,691,834.91
9	GUMEL	2,513,928,292.81	2,764,433,026.00	250,504,733.19	1,960,019,729.35
10	GURI	2,559,490,077.99	4,026,781,972.00	1,467,291,894.01	1,996,047,035.29
11	GWARAM	3,473,184,505.57	3,584,177,892.00	110,993,386.43	2,718,537,353.84
12	GWIWA	2,614,573,620.00	2,386,000,000.00	(228,573,620.00)	2,038,603,530.02
13	HADEJIA	2,506,883,491.23	2,716,479,531.00	209,596,039.77	1,952,990,346.64
14	JA HUN	3,221,002,895.05	3,137,732,383.77	(83,270,511.28)	2,519,128,485.24
15	KAFIN HAUSA	3,464,347,015.25	2,978,843,214.50	(485,503,800.75)	2,708,549,239.31
16	KAUGAMA	2,635,516,383.43	2,559,998,496.00	(75,517,887.43)	2,055,372,641.03
17	KAZAURE	2,828,998,736.14	2,940,645,808.00	111,647,071.86	2,209,157,009.93
18	KIRI KASAMMA	3,003,033,246.32	2,936,316,435.00	(66,716,811.32)	2,346,851,291.80
19	KIYAWA	2,895,216,125.05	2,760,102,420.00	(135,113,705.05)	2,261,517,428.24
20	MAIGATARI	2,934,660,093.82	2,946,231,002.00	11,570,908.18	2,292,707,161.61
21	MALLAM MADORI	2,828,529,027.06	2,853,177,703.00	24,648,675.94	2,208,785,594.41
22	MIGA	2,637,179,786.69	2,446,656,699.26	(190,523,087.43)	2,057,518,597.38
23	RINGIM	3,006,038,484.23	3,029,737,838.00	23,699,353.77	2,349,148,565.29
24	RONI	2,343,777,611.88	2,561,307,915.80	217,530,303.92	1,825,475,601.72
25	SULE TAN KARKAR	2,651,292,027.03	2,871,837,859.00	220,545,831.97	2,068,620,136.26
26	TAURA	2,656,557,498.34	2,787,516,481.00	130,958,982.66	2,072,801,657.98
27	YANKWASHI	2,447,809,484.00	2,100,000,000.00	(347,809,484.00)	1,907,737,262.48
	TOTAL	76,317,878,048.86	76,469,045,244.33	151,167,195.47	59,585,622,737.98



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

**DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31ST, 2025
NOTE: 3 TAX AND NON TAX REVENUE FOR THE YAER 2025**

S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
1	AUYO	10,800,000.00	200,000.00	(10,600,000.00)	0.00
2	BABURA	0.00	0.00	0.00	0.00
3	BIRNIN KUDU	0.00	200,000.00	200,000.00	0.00
4	BIRNIWA	0.00	50,000.00	50,000.00	0.00
5	BUJI	4,001,990.00	300,000.00	(3,701,990.00)	0.00
6	DUTSE	0.00	200,000.00	200,000.00	0.00
7	GAGARAWA	13,000,000.00	100,000.00	(12,900,000.00)	0.00
8	GARKI	35,641,500.10	200,000.00	(35,441,500.10)	0.00
9	GUMEL	8,599,400.00	250,000.00	(8,349,400.00)	0.00
10	GURI	80,000.00	200,000.00	120,000.00	0.00
11	GWARAM	0.00	500,000.00	500,000.00	0.00
12	GWIWA	2,233,420.00	200,000.00	(2,033,420.00)	0.00
13	HADEJIA	0.00	1,000,000.00	1,000,000.00	0.00
14	JAHUN	6,007,049.13	300,000.00	(5,707,049.13)	0.00
15	KAFIN HAUSA		200,000.00	200,000.00	0.00
16	KAUGAMA	50,000.00	100,000.00	50,000.00	50,000.00
17	KAZAURE	0.00	0.00	0.00	0.00
18	KIRI KASAMMA	180,000.00	200,000.00	20,000.00	0.00
19	KIYAWA	741,200.00	50,000.00	(691,200.00)	0.00
20	MAIGATARI	0.00	100,000.00	100,000.00	0.00
21	MALLAM MADORI		200,000.00	200,000.00	0.00
22	MIGA	8,644,264.10	0.00	(8,644,264.10)	0.00
23	RINGIM	0.00	200,000.00	200,000.00	0.00
24	RONI	0.00	200,000.00	200,000.00	0.00
25	SULE TAN KARKAR	12,340,700.00	120,000.00	(12,220,700.00)	0.00
26	TAURA	0.00	0.00	0.00	0.00
27	YANKWASHI	3,500,000.00	200,000.00	(3,300,000.00)	0.00
	TOTAL	105,819,523.33	5,270,000.00	(100,549,523.33)	50,000.00



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

**DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31ST, 2025
NOTE: 4 NON TAX REVENUE FOR THE YAER 2025**

S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
1	AUYO	78,330,064.51	27,110,000.00	(51,220,064.51)	11,426,133.94
2	BABURA	69,507,658.01	49,470,000.00	(20,037,658.01)	17,523,828.12
3	BIRNIN KUDU	97,447,281.80	51,550,000.00	(45,897,281.80)	15,873,847.43
4	BIRNIWA	96,085,202.34	37,840,000.00	(58,245,202.34)	9,499,981.69
5	BUJI	49,379,989.90	36,820,000.00	(12,559,989.90)	30,128,200.71
6	DUTSE	88,071,989.13	43,910,000.00	(44,161,989.13)	15,196,155.85
7	GAGARAWA	57,198,849.00	29,040,000.00	(28,158,849.00)	4,322,000.00
8	GARKI	62,464,205.46	21,665,000.00	(40,799,205.46)	2,737,300.00
9	GUMEL	51,905,921.28	22,765,000.00	(29,140,921.28)	6,286,994.00
10	GURI	87,991,989.13	83,210,000.00	(4,781,989.13)	37,657,827.79
11	GWARAM	41,087,309.37	44,320,000.00	3,232,690.63	26,809,170.00
12	GWIIWA	24,611,291.30	30,170,000.00	5,558,708.70	13,079,597.99
13	HADEJIA	120,589,437.81	75,980,000.00	(44,609,437.81)	63,506,480.81
14	JAHUN	104,042,743.10	32,490,000.00	(71,552,743.10)	20,195,942.80
15	KAFIN HAUSA	85,724,869.88	58,370,000.00	(27,354,869.88)	33,778,568.65
16	KAUGAMA	30,151,302.07	13,810,000.00	(16,341,302.07)	23,696,798.02
17	KAZAURE	106,577,979.20	40,250,000.00	(66,327,979.20)	17,156,961.37
18	KIRI KASAMMA	81,372,007.70	23,500,000.00	(57,872,007.70)	4,328,565.02
19	KIYAWA	55,892,743.04	36,805,000.00	(19,087,743.04)	27,747,334.24
20	MAIGATARI	95,594,249.52	51,190,000.00	(44,404,249.52)	34,919,149.90
21	MALLAM MADORI	63,647,329.52	33,030,000.00	(30,617,329.52)	18,116,006.25
22	MIGA	67,223,346.76	40,680,000.00	(26,543,346.76)	11,188,826.25
23	RINGIM	78,191,436.76	27,460,000.00	(50,731,436.76)	20,142,698.79
24	RONI	62,442,973.54	22,650,000.00	(39,792,973.54)	11,738,924.00
25	SULE TAN KARKAR	52,889,307.43	27,263,000.00	(25,626,307.43)	5,220,284.35
26	TAURA	75,267,158.43	35,180,000.00	(40,087,158.43)	27,323,330.00
27	YANKWASHI	48,588,253.00	33,610,000.00	(14,978,253.00)	18,264,988.00
	TOTAL	1,932,276,888.99	1,030,138,000.00	(902,138,888.99)	527,865,895.97



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 5 TRANSFER FROM OTHER GOVERNMENT ENTITIES			
S/N	L.G.A	ACTUAL 2025	ACTUAL 2024
1	AUYO	194,623,890.09	138,877,445.86
2	BABURA	297,423,651.62	112,922,381.60
3	BIRNIN KUDU	152,381,416.88	162,225,908.38
4	BIRNIWA	134,940,985.12	98,722,381.60
5	BUJI	204,198,365.01	97,832,747.31
6	DUTSE	286,940,985.12	87,375,506.60
7	GAGARAWA	214,494,585.12	40,975,506.60
8	GARKI	204,954,541.48	130,115,632.76
9	GUMEL	406,221,806.28	581,630,280.88
10	GURI	207,940,985.12	146,680,256.86
11	GWARAM	175,940,985.12	69,022,381.60
12	GWIWA	130,440,985.12	74,825,506.60
13	HADEJIA	345,771,151.04	819,205,033.52
14	JAHUN	180,976,985.12	132,519,256.60
15	KAFIN HAUSA	75,475,506.60	104,722,381.60
16	KAUGAMA	252,460,985.12	126,612,381.60
17	KAZAURE	445,542,786.01	119,050,399.66
18	KIRI KASAMMA	160,940,985.11	136,999,966.11
19	KIYAWA	200,940,985.12	98,972,381.60
20	MAIGATARI	513,940,985.12	234,762,381.60
21	MALLAM MADORI	507,413,949.58	427,387,338.60
22	MIGA	122,440,985.12	76,582,302.16
23	RINGIM	248,703,985.12	151,141,756.60
24	RONI	223,440,985.12	113,398,394.44
25	SULE TAN KARKAR	390,572,661.57	201,432,104.56
26	TAURA	314,940,985.12	98,075,506.60
27	YANKWASHI	119,447,126.60	75,714,884.78
	TOTAL	6,713,514,229.55	4,657,782,406.68



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 6 PERSONNEL COST (SALARIES WAGES)					
S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
1	AUYO	1,771,775,094.20	1,975,053,039.00	203,277,944.80	1,120,997,637.67
2	BABURA	2,697,806,906.07	3,268,055,309.28	570,248,403.21	1,598,746,671.89
3	BIRNIN KUDU	2,633,034,252.93	2,853,933,601.00	220,899,348.07	1,609,452,625.50
4	BIRNIWA	1,440,773,163.27	1,611,295,890.45	170,522,727.18	883,918,018.66
5	BUJI	1,487,221,933.84	1,668,516,225.00	181,294,291.16	898,174,374.09
6	DUTSE	2,848,238,572.58	3,101,680,683.00	253,442,110.42	1,734,689,302.99
7	GAGARAWA	1,659,146,843.73	1,848,674,482.00	189,527,638.27	980,075,257.88
8	GARKI	2,139,698,673.89	2,350,299,336.00	210,600,662.11	1,297,231,602.41
9	GUMEL	2,478,844,526.33	2,821,389,230.27	342,544,703.94	1,555,099,762.15
10	GURI	895,707,193.88	1,347,282,104.00	451,574,910.12	805,958,303.49
11	GWARAM	2,896,609,884.83	3,426,127,886.00	529,518,001.17	1,949,885,324.43
12	GWIIWA	1,394,791,186.00	1,591,904,122.00	197,112,936.00	861,300,531.68
13	HADEJIA	2,588,916,884.74	3,000,200,077.00	411,283,192.26	1,625,428,640.62
14	JAHUN	2,240,434,958.16	2,498,346,256.12	257,911,297.96	1,347,296,885.78
15	KAFIN HAUSA	2,610,001,197.89	2,938,003,777.00	328,002,579.11	1,590,426,194.31
16	KAUGAMA	2,194,265,006.00	2,445,940,798.00	251,675,792.00	1,354,833,069.43
17	KAZAURE	2,969,587,185.27	2,978,908,866.00	9,321,680.73	1,579,799,256.00
18	KIRI KASAMMA	2,459,536,273.46	2,739,424,818.00	279,888,544.54	1,383,818,140.68
19	KIYAWA	1,906,956,030.16	2,180,502,196.00	273,546,165.84	1,234,527,331.68
20	MAIGATARI	2,362,496,367.00	2,008,113,819.00	(354,382,548.00)	1,435,816,606.44
21	MALLAM MADORI	2,743,551,263.99	2,743,551,263.99	0.00	1,649,927,595.80
22	MIGA	1,446,737,948.31	1,609,943,368.16	163,205,419.85	719,918,309.00
23	RINGIM	2,810,252,544.89	2,964,296,862.00	154,044,317.11	1,637,426,068.72
24	RONI	1,954,921,185.35	2,330,139,471.00	375,218,285.65	1,121,678,189.40
25	SULE TAN KARKAR	2,552,675,805.00	1,588,019,658.34	(964,656,146.66)	1,853,207,243.38
26	TAURA	2,352,823,200.65	2,685,099,139.00	332,275,938.35	1,458,400,346.00
27	YANKWASHI	1,609,874,519.31	789,955,276.00	(819,919,243.31)	984,486,417.34
	TOTAL	59,146,678,601.73	63,364,657,553.61	4,217,978,951.88	36,272,519,707.42



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE 7: SOCIAL BENEFIT					
S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	PREVIOUS 2024
1	AUYO	233,610,902.63	105,000,000.00	(128,610,902.63)	117,096,568.73
2	BABURA	333,826,325.50	250,000,000.00	(83,826,325.50)	105,069,786.75
3	BIRNIN KUDU	296,609,859.50	158,000,000.00	(138,609,859.50)	162,847,359.39
4	BIRNIWA	216,818,128.06	128,000,000.00	(88,818,128.06)	65,285,954.11
5	BUJI	197,693,275.26	100,000,000.00	(97,693,275.26)	47,084,012.00
6	DUTSE	311,068,008.56	205,000,000.00	(106,068,008.56)	129,120,919.48
7	GAGARAWA	214,764,611.41	165,000,000.00	(49,764,611.41)	70,998,523.54
8	GARKI	254,185,534.55	195,000,000.00	(59,185,534.55)	98,258,818.27
9	GUMEL	288,208,495.58	235,000,000.00	(53,208,495.58)	114,729,521.85
10	GURI	193,193,027.19	127,810,560.00	(65,382,467.19)	83,964,225.66
11	GWARAM	326,661,919.80	260,000,000.00	(66,661,919.80)	140,847,575.95
12	GWIWA	243,217,022.49	190,000,000.00	(53,217,022.49)	88,203,433.88
13	HADEJIA	335,402,082.81	358,000,000.00	22,597,917.19	115,845,481.78
14	JAHUN	301,321,407.50	195,000,000.00	(106,321,407.50)	112,955,138.54
15	KAFIN HAUSA	286,304,187.94	210,000,000.00	(76,304,187.94)	147,827,617.86
16	KAUGAMA	240,344,603.97	205,000,000.00	(35,344,603.97)	107,613,347.59
17	KAZAURE	307,528,569.99	235,000,000.00	(72,528,569.99)	121,906,763.84
18	KIRI KASAMMA	282,204,068.35	217,200,000.00	(65,004,068.35)	136,287,389.33
19	KIYAWA	260,274,254.05	275,000,000.00	14,725,745.95	85,088,423.35
20	MAIGATARI	194,934,465.28	250,000,000.00	55,065,534.72	109,036,618.05
21	MALLAM MADORI	305,485,546.80	145,000,000.00	(160,485,546.80)	99,255,957.64
22	MIGA	278,025,268.70	135,000,000.00	(143,025,268.70)	64,281,736.71
23	RINGIM	386,309,998.78	170,000,000.00	(216,309,998.78)	122,399,507.03
24	RONI	239,890,444.14	215,000,000.00	(24,890,444.14)	110,667,865.27
25	SULE TAN KARKAR	325,393,876.39	231,117,000.00	(94,276,876.39)	98,454,669.61
26	TAURA	270,204,805.80	186,000,000.00	(84,204,805.80)	130,509,321.80
27	YANKWASHI	274,618,784.06	160,000,000.00	(114,618,784.06)	104,783,963.38
	TOTAL	7,398,099,475.09	5,306,127,560.00	(2,091,971,915.09)	2,890,420,501.39



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 8 OVERHEAD COST					
S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	PREVIOUS 2024
1	AUYO	2,582,421,513.13	3,224,568,361.00	642,146,847.87	1,361,796,656.03
2	BABURA	2,299,617,984.59	2,304,443,300.00	4,825,315.41	937,823,245.02
3	BIRNIN KUDU	3,249,749,113.26	2,488,611,675.00	(761,137,438.26)	1,520,177,532.62
4	BIRNIWA	2,620,404,905.79	2,905,947,677.00	285,542,771.21	1,370,317,129.16
5	BUJI	2,268,732,320.99	2,179,351,677.00	(89,380,643.99)	1,126,652,300.04
6	DUTSE	2,508,253,799.82	2,979,200,072.00	470,946,272.18	1,672,423,208.64
7	GAGARAWA	2,198,034,942.16	5,977,406,494.00	3,779,371,551.84	1,043,193,146.07
8	GARKI	2,341,194,460.89	2,702,389,407.32	361,194,946.43	1,051,777,536.47
9	GUMEL	1,842,178,221.76	2,580,221,180.00	738,042,958.24	830,428,125.56
10	GURI	2,636,220,836.76	2,058,533,265.00	(577,687,571.76)	1,182,721,385.56
11	GWARAM	2,086,624,637.12	3,069,554,877.00	982,930,239.88	1,396,351,271.85
12	GWIIWA	2,632,362,105.67	2,381,101,677.00	(251,260,428.67)	1,791,224,659.82
13	HADEJIA	1,657,194,314.87	2,028,551,677.21	371,357,362.34	921,795,578.76
14	JAHUN	2,861,313,120.84	3,198,992,540.85	337,679,420.01	1,569,631,977.81
15	KAFIN HAUSA	2,506,062,399.49	1,698,963,300.00	(807,099,099.49)	1,647,250,437.18
16	KAUGAMA	1,852,374,971.84	3,853,019,248.00	2,000,644,276.16	964,402,270.62
17	KAZAURE	1,599,028,191.13	2,522,098,690.00	923,070,498.87	1,051,891,988.57
18	KIRI KASAMMA	2,394,401,095.43	2,830,308,070.32	435,906,974.89	1,251,501,671.41
19	KIYAWA	2,805,796,838.36	2,499,494,934.23	(306,301,904.13)	1,360,054,595.10
20	MAIGATARI	2,602,925,166.09	3,319,145,359.00	716,220,192.91	1,509,740,373.98
21	MALLAM MADORI	2,109,501,842.83	1,412,979,420.00	(696,522,422.83)	936,187,566.79
22	MIGA	2,809,986,262.85	1,693,863,970.00	(1,116,122,292.85)	1,626,605,889.03
23	RINGIM	1,804,503,523.88	1,143,975,677.00	(660,527,846.88)	1,230,465,433.33
24	RONI	1,713,747,545.22	3,413,947,305.01	1,700,199,759.79	960,842,472.73
25	SULE TAN KARKAR	1,854,375,145.31	1,916,644,259.00	62,269,113.69	1,081,552,629.88
26	TAURA	1,982,261,325.76	2,365,940,745.76	383,679,420.00	1,093,364,072.25
27	YANKWASHI	1,777,599,209.37	2,413,749,116.00	636,149,906.63	1,780,366,130.00
	TOTAL	61,596,865,795.21	71,163,003,974.70	9,566,138,179.49	34,270,539,284.28



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 9 GRANTS AND CONTRIBUTIONS					
S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	PREVIOUS 2024
1	AUYO	1,221,919,839.48	480,000,000.00	(741,919,839.48)	937,068,196.58
2	BABURA	1,194,921,651.78	650,000,000.00	(544,921,651.78)	1,079,432,069.61
3	BIRNIN KUDU	1,822,639,903.34	916,393,395.00	(906,246,508.34)	774,146,880.32
4	BIRNIWA	1,410,983,691.17	754,700,000.00	(656,283,691.17)	927,371,868.83
5	BUJI	1,507,408,227.71	672,000,000.00	(835,408,227.71)	972,504,460.08
6	DUTSE	1,519,721,993.65	630,000,000.00	(889,721,993.65)	1,120,790,541.10
7	GAGARAWA	1,335,212,256.09	544,000,000.00	(791,212,256.09)	949,684,379.77
8	GARKI	1,287,628,224.09	710,000,000.00	(577,628,224.09)	1,261,170,960.72
9	GUMEL	1,179,967,831.10	607,700,000.00	(572,267,831.10)	909,467,967.96
10	GURI	1,267,748,602.10	435,000,000.00	(832,748,602.10)	1,003,311,318.77
11	GWARAM	1,590,133,060.79	710,000,000.00	(880,133,060.79)	1,057,211,970.71
12	GWIWA	1,255,205,254.30	830,000,000.00	(425,205,254.30)	761,659,266.72
13	HADEJIA	1,342,930,276.23	640,000,000.00	(702,930,276.23)	932,161,962.82
14	JAHUN	1,455,620,335.41	540,000,000.00	(915,620,335.41)	1,052,546,821.38
15	KAFIN HAUSA	1,510,101,253.37	770,000,000.00	(740,101,253.37)	1,106,030,563.95
16	KAUGAMA	1,362,318,072.68	532,000,000.00	(830,318,072.68)	969,133,770.38
17	KAZAURE	1,429,220,536.70	690,000,000.00	(739,220,536.70)	958,534,477.49
18	KIRI KASAMMA	1,293,495,895.09	670,000,000.00	(623,495,895.09)	1,012,188,532.14
19	KIYAWA	1,243,421,016.06	715,000,000.00	(528,421,016.06)	1,227,736,665.89
20	MAIGATARI	1,513,091,953.26	660,000,000.00	(853,091,953.26)	1,073,347,505.49
21	MALLAM MADORI	1,397,813,876.11	928,000,000.00	(469,813,876.11)	1,196,054,392.03
22	MIGA	1,027,805,808.13	585,000,000.00	(442,805,808.13)	953,864,306.40
23	RINGIM	1,427,500,727.90	751,520,000.00	(675,980,727.90)	1,014,737,597.55
24	RONI	1,280,740,008.00	500,000,000.00	(780,740,008.00)	965,579,275.82
25	SULE TAN KARKAR	1,470,193,308.40	600,000,000.00	(870,193,308.40)	740,116,416.00
26	TAURA	1,237,528,060.77	645,000,000.00	(592,528,060.77)	870,433,242.46
27	YANKWASHI	1,283,564,081.36	580,000,000.00	(703,564,081.36)	309,132,403.90
	TOTAL	36,868,835,745.07	17,746,313,395.00	(19,122,522,350.07)	26,135,417,814.87



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 10 TRANSFER TO THE GOVERNMENT AGENCIES					
S/N	L.G.A	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	PREVIOUS 2024
1	AUYO	169,559,750.62	362,306,000.00	192,746,249.38	236,184,038.06
2	BABURA	324,907,305.10	162,080,000.00	(162,827,305.10)	542,091,235.07
3	BIRNIN KUDU	351,146,656.85	75,438,869.00	(275,707,787.85)	1,457,194,267.04
4	BIRNIWA	233,082,591.41	452,706,000.00	219,623,408.59	776,751,666.30
5	BUJI	187,337,858.21	161,580,000.00	(25,757,858.21)	450,807,898.55
6	DUTSE	151,376,157.49	66,464,020.48	(84,912,137.01)	127,173,778.72
7	GAGARAWA	238,869,287.37	215,680,000.00	(23,189,287.37)	251,656,177.84
8	GARKI	207,461,785.99	557,206,000.00	349,744,214.01	355,971,194.83
9	GUMEL	255,273,950.90	247,210,000.00	(8,063,950.90)	571,329,116.70
10	GURI	315,905,759.75	331,543,880.00	15,638,120.25	367,041,436.25
11	GWARAM	241,381,889.87	96,500,000.00	(144,881,889.87)	573,700,196.26
12	GWIWA	196,105,686.42	183,800,000.00	(12,305,686.42)	150,926,512.18
13	HADEJIA	178,404,447.33	135,206,000.00	(43,198,447.33)	491,417,179.52
14	JAHUN	260,620,820.34	288,206,000.00	27,585,179.66	403,915,346.96
15	KAFIN HAUSA	232,713,721.22	349,080,000.00	116,366,278.78	436,363,377.57
16	KAUGAMA	223,325,948.27	327,486,000.00	104,160,051.73	340,819,521.43
17	KAZAURE	429,961,026.64	340,000,000.00	(89,961,026.64)	497,743,963.84
18	KIRI KASAMMA	258,890,590.11	521,906,000.00	263,015,409.89	554,471,479.79
19	KIYAWA	231,541,224.83	89,280,000.00	(142,261,224.83)	299,280,672.90
20	MAIGATARI	241,243,081.76	754,206,000.00	512,962,918.24	382,603,859.99
21	MALLAM MADORI	211,416,654.71	21,080,000.00	(190,336,654.71)	451,534,719.28
22	MIGA	244,944,527.86	282,280,000.00	37,335,472.14	250,865,703.76
23	RINGIM	463,351,031.99	508,207,000.00	44,855,968.01	531,445,701.26
24	RONI	388,158,950.20	195,000,000.00	(193,158,950.20)	252,559,105.29
25	SULE TAN KARKAR	257,803,206.38	202,287,000.00	(55,516,206.38)	305,034,342.62
26	TAURA	196,782,687.43	129,580,000.00	(67,202,687.43)	240,745,915.90
27	YANKWASHI	256,239,101.57	184,126,000.00	(72,113,101.57)	364,876,203.80
	TOTAL	6,947,805,700.62	7,240,444,769.48	292,639,068.86	11,664,504,611.71



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

NOTE 11 PURCHASE AND CONSTRUCTION OF PPE					
S/N	L.G.A	ADMIN	ECONOMIC	SOCIAL	TOTAL
1	AUYO	329,797,596.27	229,149,156.16	69,515,465.64	628,462,218.07
2	BABURA	137,836,802.45	389,619,844.69	46,080,175.80	573,536,822.94
3	BIRNIN KUDU	212,750,832.59	79,391,508.56	41,088,960.18	333,231,301.33
4	BIRNIWA	206,056,708.44	220,364,290.22	305,868,805.97	732,289,804.63
5	BUJI	135,886,572.75	144,429,424.27	160,587,313.26	440,903,310.28
6	DUTSE	221,083,376.80	309,757,379.23	145,508,363.51	676,349,119.54
7	GAGARAWA	128,473,718.35	24,390,657.46	179,460,560.01	332,324,935.82
8	GARKI	438,066,725.15	33,181,494.42	112,421,343.03	583,669,562.60
9	GUMEL	153,812,500.00	81,110,596.32	24,873,994.00	259,797,090.32
10	GURI	366,362,086.98	345,250,129.53	149,562,935.46	861,175,151.97
11	GWARAM	292,830,477.47	376,580,858.85	213,303,652.64	882,714,988.96
12	GWIWA	384,883,864.19	65,726,890.00	183,866,386.00	634,477,140.19
13	HADEJIA	144,943,000.00	81,856,753.79	140,498,340.67	367,298,094.46
14	JAHUN	228,093,500.00	231,101,298.31	93,868,600.68	553,063,398.99
15	KAFIN HAUSA	322,443,686.25	309,602,686.15	210,324,600.00	842,370,972.40
16	KAUGAMA	300,710,459.84	33,521,300.14	27,125,137.84	361,356,897.82
17	KAZAURE	171,553,074.00	13,069,807.00	63,677,005.00	248,299,886.00
18	KIRI KASAMMA	199,005,371.17	71,664,770.29	57,792,660.00	328,462,801.46
19	KIYAWA	301,790,395.07	160,694,554.07	138,407,306.62	600,892,255.76
20	MAIGATARI	443,834,713.00	49,172,506.72	33,943,641.00	526,950,860.72
21	MALLAM MADORI	172,501,120.00	73,929,787.75	7,524,846.66	253,955,754.41
22	MIGA	123,271,000.00	382,123,204.00	0.00	505,394,204.00
23	RINGIM	195,231,988.00	154,180,527.60	140,501,431.50	489,913,947.10
24	RONI	274,973,005.56	61,479,948.42	74,174,108.62	410,627,062.60
25	SULE TANKARKAR	217,670,375.00	166,060,429.53	14,250,000.00	397,980,804.53
26	TAURA	246,026,642.96	138,891,681.08	56,605,620.98	441,523,945.02
27	YANKWASHI	251,133,976.37	174,752,166.75	211,954,234.60	637,840,377.72
	Total	6,601,023,568.66	4,401,053,651.31	2,902,785,489.67	13,904,862,709.64



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 12 PROCEED FROM BORROWING			
S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
1	AUYO	0.00	15,027,484.61
2	BABURA	0.00	
3	BIRNIN KUDU	0.00	(155,000.02)
4	BIRNIWA	0.00	0.00
5	BUJI	0.00	5,600,020.00
6	DUTSE	0.00	0.00
7	GAGARAWA	0.00	20,443,888.00
8	GARKI	0.00	0.00
9	GUMEL	0.00	0.00
10	GURI	0.00	0.00
11	GWARAM	0.00	12,336,277.00
12	GWIWA	0.00	0.00
13	HADEJIA	0.00	0.00
14	JAHUN	0.00	0.00
15	KAFIN HAUSA	0.00	0.00
16	KAUGAMA	40,105.00	27,198,989.97
17	KAZAURE	0.00	25,879,154.54
18	KIRI KASAMMA	0.00	0.00
19	KIYAWA	0.00	(4,525,651.80)
20	MAIGATARI	345,479.14	(4,207,811.97)
21	MALLAM MADORI	0.00	0.00
22	MIGA	0.00	0.00
23	RINGIM	0.00	
24	RONI	0.00	0.00
25	SULE TAN KARKAR	0.00	(1,485,723.94)
26	TAURA	0.00	0.00
27	YANKWASHI	0.00	10,440,459.00
	TOTAL	385,584.14	106,552,085.39



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 13 PROCEED FROM REPAYMENT			
S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
1	AUYO	0.00	0.00
2	BABURA	0.00	1,525,433.00
3	BIRNIN KUDU	0.00	(3,464,761.10)
4	BIRNIWA	0.00	0.00
5	BUJI	(5,600,000.00)	0.00
6	DUTSE	0.00	0.00
7	GAGARAWA	(12,035,394.20)	0.00
8	GARKI	0.00	0.00
9	GUMEL	0.00	0.00
10	GURI	0.00	(15,793.00)
11	GWARAM	85,171,833.00	(79,871.28)
12	GWIWA	0.00	0.00
13	HADEJIA	0.00	513,830.00
14	JAHUN	0.00	0.00
15	KAFIN HAUSA	0.00	0.00
16	KAUGAMA	(7,609,099.20)	45,388.00
17	KAZAURE	(28,497,808.55)	366,742.96
18	KIRI KASAMMA	0.00	0.00
19	KIYAWA	0.00	0.00
20	MAIGATARI	(826,555.65)	11,539,141.58
21	MALLAM MADORI	2,039,326.90	0.00
22	MIGA	97,837,986.58	0.00
23	RINGIM	0.00	(1,396,664.60)
24	RONI	0.00	0.00
25	SULE TAN KARKAR	0.00	530,199.76
26	TAURA	0.00	0.00
27	YANKWASHI	0.00	605.00
	TOTAL	130,480,288.88	9,564,250.32



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE: 14 CASH AND CASH EQUIVALENTS			
S/N	L.G.A	ACTUAL YAER 2025	PREVIOUS YEAR 2024
1	AUYO	26,048,745.81	34,501,345.82
2	BABURA	41,441,429.09	40,124,482.77
3	BIRNIN KUDU	15,210,572.61	14,268,197.58
4	BIRNIWA	62,885,329.66	11,288,087.74
5	BUJI	48,772,484.51	137,415,130.54
6	DUTSE	9,961,575.12	23,753,868.40
7	GAGARAWA	2,944,459.59	17,207,802.90
8	GARKI	6,947,683.91	50,428,884.72
9	GUMEL	48,386,777.48	781,690.00
10	GURI	55,848,505.24	1,785,641.41
11	GWARAM	390,848,941.87	54,274,648.17
12	GWIIWA	12,489,365.40	5,775,862.28
13	HADEJIA	3,016,584.67	9,634,283.08
14	JAHUN	114,055,219.50	198,223,336.78
15	KAFIN HAUSA	295,096,379.56	72,044,405.05
16	KAUGAMA	93,635,581.73	20,876,930.40
17	KAZAURE	45,052,667.57	40,307,812.14
18	KIRI KASAMMA	30,925,652.42	40,177,657.03
19	KIYAWA	5,119,665.00	46,673,330.88
20	MAIGATARI	11,220,609.39	52,754,189.88
21	MALLAM MADORI	34,950,211.48	13,473,658.82
22	MIGA	30,897,885.90	7,137,863.93
23	RINGIM	2,862,797.45	9,055,724.37
24	RONI	9,421,862.09	173,639,492.16
25	SULE TAN KARKAR	50,031,378.39	2,033,124.67
26	TAURA	267,930,991.20	32,524,065.12
27	YANKWASHI	156,789,469.21	65,032,270.00
	TOTAL	1,872,792,825.85	1,175,193,786.64



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025			
NOTE: 15 RECIEVABLE			
S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
1	AUYO	10,262,192.76	10,262,192.76
2	BABURA	4,986,495.00	4,986,495.00
3	BIRNIN KUDU	13,977,534.00	13,977,534.00
4	BIRNIWA	9,700,879.00	9,700,879.00
5	BUJI	20,015,117.00	20,015,117.00
6	DUTSE	65,188,021.20	65,188,021.20
7	GAGARAWA	70,833,667.80	70,833,667.80
8	GARKI	8,064,572.00	8,064,572.00
9	GUMEL	7,967,474.00	7,967,474.00
10	GURI	50,058,328.70	50,058,328.70
11	GWARAM	25,292,628.13	25,292,628.13
12	GWIWA	16,460,503.00	16,460,503.00
13	HADEJIA	15,230,361.00	15,230,361.00
14	JAHUN	44,110,778.00	44,110,778.00
15	KAFIN HAUSA	20,231,659.00	20,231,659.00
16	KAUGAMA	16,452,791.82	16,492,896.82
17	KAZAURE	7,738,157.04	7,738,157.04
18	KIRI KASAMMA	15,257,760.00	15,257,760.00
19	KIYAWA	42,491,091.70	42,491,091.70
20	MAIGATARI	2,919,761.28	3,265,240.42
21	MALLAM MADORI	7,879,344.44	7,879,344.44
22	MIGA	41,102,811.00	41,102,811.00
23	RINGIM	12,684,807.41	12,684,807.41
24	RONI	9,833,954.16	9,833,954.16
25	SULE TAN KARKAR	24,980,645.00	24,980,645.00
26	TAURA	8,533,827.00	8,533,827.00
27	YANKWASHI	18,916,129.00	18,916,129.00
	TOTAL	591,171,290.44	591,556,874.58



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE: 16 PROPERTIES, PLANT AND EQUIPMENTS									
S/N	L.G.A	LAND	BUILDING	FURNITURE	OFFICE	PLANTS & MECH.	MOTOR VEHICLES	TOTAL	
1	AUYO	25,926,987.80	954,506,156.32	15,138,066.67	2,505,000.00	104,992,585.86	276,595,645.42	1,379,664,442.07	
2	BABURA	1,812,734,693.88	3,340,489,688.38	7,294,333.33	9,776,125.00	823,090,400.61	211,139,554.60	6,204,524,795.81	
3	BIRNIN KUDU	646,515,918.37	4,032,824,441.89	4,989,312.36	1,669,725.00	313,526,701.87	203,085,000.00	5,202,611,099.49	
4	BIRNIWA	225,306,122.45	3,307,039,038.73	27,033,688.89	4,623,412.50	339,077,759.71	208,187,100.00	4,111,267,122.28	
5	BUJI	30,713,142.86	3,095,739,038.10	35,309,167.93	10,369,290.00	50,622,408.11	225,463,794.20	3,448,216,841.21	
6	DUTSE	83,559,183.67	4,620,788,924.07	14,983,155.40	11,951,250.00	587,760,427.49	354,478,000.00	5,673,520,940.63	
7	GAGARAWA	0.00	2,458,095,547.99	19,726,311.11	7,701,675.00	273,604,667.88	148,868,750.00	2,907,996,951.98	
8	GARKI	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	
9	GUMEL	0.00	2,958,511,483.98	13,386,693.33	7,148,100.00	178,872,628.31	193,975,000.00	3,351,893,905.62	
10	GURI	645,942,857.14	2,816,302,941.29	4,821,771.11	7,345,294.52	467,196,817.77	307,302,031.00	4,248,911,712.84	
11	GWARAM	626,840,816.33	4,817,287,345.91	16,367,955.56	5,326,500.00	341,518,968.23	220,781,027.04	6,028,122,613.06	
12	GWIWA	63,673,469.39	5,722,897,156.95	24,484,037.49	11,634,112.50	478,322,966.73	237,978,690.40	6,538,990,433.46	
13	HADEJIA	0.00	5,188,494,006.51	11,828,800.00	8,242,825.00	243,467,051.61	185,154,500.00	5,637,187,183.12	
14	JAHHUN	0.00	10,786,666,436.14	35,838,452.44	10,107,275.00	486,379,088.92	265,572,500.00	11,584,563,752.51	
15	KAFIN HAUSA	237,355,102.04	3,083,021,334.75	20,478,933.33	54,011,203.60	1,133,255,907.95	179,198,780.40	4,707,321,262.07	
16	KAUGAMA	197,877,551.02	1,099,374,400.67	10,730,478.65	678,367.50	36,374,537.44	72,351,180.00	1,417,386,515.28	
17	KAZAURE	106,530,612.24	4,386,271,108.98	16,478,133.33	5,605,050.00	221,053,014.98	261,190,459.20	4,997,128,378.74	
18	KIRI KASAMMA	392,672,660.00	1,570,742,774.25	26,027,234.05	65,317,720.00	404,309,764.10	214,246,800.00	2,673,316,952.41	
19	KIWAWA	821,583,673.47	11,256,884,414.67	34,867,216.67	12,146,875.00	464,306,093.95	352,139,226.02	12,941,927,499.77	
20	MAIGATARI	0.00	3,645,293,540.02	42,020,755.56	15,506,310.00	111,348,706.60	250,985,750.00	4,065,155,062.17	
21	MALLAM MADORI	0.00	3,697,679,259.54	22,234,534.00	9,209,340.00	543,680,895.27	168,942,125.00	4,441,746,153.81	
22	MIGA	0.00	2,582,338,348.09	36,351,466.67	10,204,237.50	403,108,854.05	187,715,000.00	3,219,717,906.32	
23	RINGIM	90,122,448.98	5,882,303,228.90	21,497,486.98	5,327,325.00	93,326,711.17	191,025,000.00	6,283,602,201.02	
24	RONI	0.00	4,959,679,306.14	59,062,666.67	6,963,450.00	242,955,949.45	221,300,366.14	5,489,961,738.41	
25	SULE TAN KARKAR	0.00	7,524,071,508.37	14,523,346.67	13,452,550.00	312,647,554.76	199,895,199.99	8,064,590,159.79	
26	TAURA	0.00	5,131,135,922.24	17,852,888.89	5,089,710.00	297,207,254.04	194,832,670.00	5,646,118,445.17	
27	YANKWASHI	51,810,612.25	4,200,563,458.93	22,756,222.22	5,230,125.00	315,617,859.68	248,843,575.16	4,844,821,853.24	
	TOTAL	8,790,270,341.68	115,399,565,959.63	585,293,775.99	311,944,723.12	9,887,631,258.95	5,970,332,724.57	140,945,038,783.93	



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE: 17 DEPOSIT			
S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
1	AUYO	12,533,169.11	12,533,169.11
2	BABURA	61,405,587.00	61,405,587.00
3	BIRNIN KUDU	93,969,628.00	93,969,628.00
4	BIRNIWA	26,439,819.00	26,439,819.00
5	BUJI	27,797,962.00	33,397,962.00
6	DUTSE	68,231,387.38	68,231,387.38
7	GAGARAWA	53,454,105.80	65,489,500.00
8	GARKI	31,397,357.94	31,397,357.94
9	GUMEL	22,998,169.00	22,998,169.00
10	GURI	32,232,984.49	32,232,984.49
11	GWARAM	85,171,853.00	168,773,190.20
12	GWIIWA	9,662,942.00	9,662,942.00
13	HADEJIA	9,666,492.50	9,666,492.50
14	JAHUN	55,433,494.78	55,433,494.78
15	KAFIN HAUSA	30,799,798.00	30,799,798.00
16	KAUGAMA	45,107,500.14	52,716,599.34
17	KAZAURE	36,101,433.21	50,734,854.24
18	KIRI KASAMMA	46,109,825.12	48,933,119.12
19	KIYAWA	63,368,771.42	63,368,771.42
20	MAIGATARI	33,469,315.99	55,603,497.03
21	MALLAM MADORI	12,334,995.07	11,042,707.00
22	MIGA	41,948,988.00	579,128.00
23	RINGIM	25,202,168.95	25,202,168.95
24	RONI	31,758,896.50	31,758,896.50
25	SULE TAN KARKAR	14,987,129.36	14,987,129.36
26	TAURA	28,821,935.00	28,821,935.00
27	YANKWASHI	6,741,560.00	6,741,560.00
	TOTAL	1,007,147,268.76	1,112,921,847.36



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025			
NOTE: 18 NON CURRENT LIABILITIES			
S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
1	AUYO	23,937,570.11	23,937,570.11
2	BABURA	12,480,051.00	12,480,051.00
3	BIRNIN KUDU	63,858,266.52	63,858,266.52
4	BIRNIWA	6,617,208.00	6,617,208.00
5	BUJI	3,433,680.00	3,433,680.00
6	DUTSE	20,459,313.61	20,459,313.61
7	GAGARAWA	12,677,282.00	12,677,282.00
8	GARKI	9,036,646.06	9,036,646.06
9	GUMEL	12,166,279.00	12,166,279.00
10	GURI	0.00	0.00
11	GWARAM	181,368,163.00	12,594,992.80
12	GWIWA	33,021,165.00	33,021,165.00
13	HADEJIA	6,386,926.00	6,386,926.00
14	JAHUN	4,863,016.00	4,863,016.00
15	KAFIN HAUSA	25,974,036.00	25,974,036.00
16	KAUGAMA	0.00	0.00
17	KAZAURE	27,671,313.65	41,535,701.17
18	KIRI KASAMMA	2,823,294.00	0.00
19	KIYAWA	13,475,626.82	13,475,626.82
20	MAIGATARI	21,307,625.39	0.00
21	MALLAM MADORI	31,755,590.38	31,008,551.55
22	MIGA	63,266,389.58	6,798,263.00
23	RINGIM	5,325,877.26	5,325,877.26
24	RONI	10,085,984.50	10,085,984.50
25	SULE TAN KARKAR	20,195,953.16	20,195,953.16
26	TAURA	1,357,293.00	1,357,293.00
27	YANKWASHI	22,072,908.10	22,072,908.10
	TOTAL	635,617,458.14	399,362,590.66



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025 NOTE 19: RESERVE			
S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
1	AUYO	590,494,411.10	590,494,411.10
2	BABURA	5,556,518,616.87	5,556,518,616.87
3	BIRNIN KUDU	4,876,087,178.37	4,876,087,178.37
4	BIRNIWA	3,388,093,110.00	3,388,093,110.00
5	BUJI	2,892,266,141.08	2,892,266,141.08
6	DUTSE	5,137,263,433.00	5,137,263,433.00
7	GAGARAWA	2,431,876,429.10	2,431,876,429.10
8	GARKI	5,361,798,796.90	5,361,798,796.91
9	GUMEL	2,990,407,088.32	2,990,407,088.32
10	GURI	3,064,364,626.27	3,064,364,626.27
11	GWARAM	5,149,067,690.51	5,149,067,690.51
12	GWIIWA	5,974,458,707.92	5,974,458,707.92
13	HADEJIA	5,179,596,139.15	5,179,596,139.15
14	JAHUN	11,361,153,529.43	11,361,153,529.43
15	KAFIN HAUSA	3,811,589,920.78	3,811,589,920.78
16	KAUGAMA	793,073,441.34	793,073,441.33
17	KAZAURE	4,905,873,385.75	4,905,873,385.75
18	KIRI KASAMMA	2,422,722,303.71	2,422,722,303.71
19	KIYAWA	12,808,200,500.78	12,808,200,500.78
20	MAIGATARI	3,695,752,168.41	3,695,752,168.41
21	MALLAM MADORI	4,197,679,006.38	4,197,679,006.38
22	MIGA	2,540,956,852.38	2,540,956,852.38
23	RINGIM	5,913,162,523.14	5,913,162,523.14
24	RONI	5,310,358,917.26	5,310,358,917.26
25	SULE TAN KARKAR	7,783,173,933.67	7,783,173,933.67
26	TAURA	5,209,885,553.26	5,209,885,553.26
27	YANKWASHI	4,356,918,553.83	4,356,918,553.83
	TOTAL	127,702,792,958.71	127,702,792,958.71



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

**DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31ST, 2025
NOTE 20: ACCUMULATED SURPLUS/DEFICIT**

S/N	L.G.A	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
	AUYO	789,010,230.32	275,518,898.26
	BABURA	620,548,465.03	279,955,722.90
	BIRNIN KUDU	197,884,133.21	44,958,478.69
	BIRNIWA	762,703,193.94	140,934,239.74
	BUJI	593,506,659.64	379,231,294.46
	DUTSE	522,716,402.96	115,791,545.61
	GAGARAWA	483,767,262.47	272,850,259.60
	GARKI	447,552,316.66	112,386,215.81
	GUMEL	382,676,620.78	212,406,013.68
	GURI	1,258,220,936.02	542,965,719.35
	GWARAM	1,028,656,476.55	96,947,822.79
	GWIWA	550,797,486.94	139,349,800.36
	HADEJIA	459,784,571.14	283,874,086.43
	JAHUN	321,279,709.80	199,943,453.57
	KAFIN HAUSA	1,154,285,545.85	310,506,129.27
	KAUGAMA	689,293,947.35	297,707,522.55
	KAZAURE	80,273,070.74	(11,194,451.98)
	KIRI KASAMMA	247,844,942.00	80,527,161.20
	KIYAWA	104,493,357.45	(57,185,156.44)
	MAIGATARI	328,766,323.05	13,576,184.86
	MALLAM MADORI	242,806,117.89	142,678,418.33
	MIGA	645,546,373.26	361,732,671.55
	RINGIM	355,459,236.53	63,402,792.43
	RONI	157,013,756.40	106,535,926.06
	SULE TAN KARKAR	321,245,166.99	120,676,123.47
	TAURA	682,518,482.11	193,919,450.86
	YANKWASHI	634,794,429.51	92,292,657.07
	TOTAL	14,063,445,214.61	4,812,288,980.49



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2025								
NOTE: 16 PROPERTIES, PLANT AND EQUIPMENTS								
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
BALANCE B/F/FORWARD (1/1/2025)	9,123,232,306.12	113,927,811,565.93	511,725,854.44	380,441,950.00	7,581,559,717.90	4,759,747,700.00	136,284,519,094.39	
COST OF ASSETS 31/12/2025	32,456,110.00	6,152,801,626.48	195,298,268.62	85,499,591.40	3,552,723,982.42	3,886,083,130.72	13,904,862,709.64	
ADDITION FOR THE YEAR	9,155,688,416.12	120,080,613,192.41	707,024,123.06	465,941,541.40	11,134,283,700.32	8,645,830,830.72	150,189,381,804.03	
TOTAL ASSET								
DEPRECIATION CHARGE B/F	182,304,306.12	2,279,434,968.93	51,027,934.77	60,808,510.00	503,995,718.56	946,331,940.01	4,023,903,378.39	
DEPRECIATION CHARGE FOR THE YEAR	183,113,768.32	2,401,612,263.85	70,702,412.31	93,188,308.28	742,656,722.81	1,729,166,166.14	5,220,439,641.71	
ACCUMULATED DEPRECIATION 31/12/25	365,418,074.44	4,681,047,232.78	121,730,347.07	153,996,818.28	1,246,652,441.37	2,675,498,106.15	9,244,343,020.10	
NET BOOK VALUE AS AT 31/12/2024	8,790,270,341.68	115,399,565,959.63	585,293,775.99	311,944,723.12	9,887,631,258.95	5,970,332,724.57	140,945,038,783.93	



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

**CONSOLIDATED DISCLOSURE ON GOVERNMENT SHARE OF STATUTORY RECEIVES, GOVERNMENT
SHARE OF VAT, TAX AND NON TAX REVENUE, RECEIPT FROM OTHER GOVERNMENT ENTITIES AND
RECURRENT AND CAPITAL EXPENDITURE ON THE ACCOUNT OF 27 LOCAL GOVERNMENT
COUNCILS JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2025**

1. GOVERNMENT SHARE OF STATUTORY REVENUE.

The State Local Government Joint Account Allocation Committee SLJAAC released the total sum of One Hundred and One Billion Three Hundred and Sixty Million Three Hundred and Ninety Two Thousand Five Hundred and Two Naira Eighty Two kobo(₦101,360,392,502.82) only as Government share of statutory revenue from the federation account for the year ended 31st December, 2025 representing 96.43 percent of the budgeted amount of One Hundred and Five Billion One Hundred and Fifteen Million Fourteen Thousand Five Hundred and Ninety Seven Naira Twenty Three Kobo(₦105,115,014,597.23) only.

2. GOVERNMENT SHARE OF VAT.

The financial statement of 27 Local Government Council revealed that the sum of Seventy Six Billion Three Hundred and Seventeen Million Eight Hundred and Seventy Eight Thousand Forty Eight Naira Eighty Six Kobo (₦76,317,878,048.86) only was received from the federation account share of VAT during the year ended 31st December, 2024 which percentage 99.80 percent of the budgeted amount of Seventy Six Billion Four Hundred and Sixty Nine Million Forty Five Thousand Two Hundred and Forty Four Naira Thirty Three Kobo(₦76,469,045,244.33) only.

3. TAX REVENUE

The total sum of One Hundred and Five Million Eight Hundred and Nineteen-Thousand-Five-Hundred-and-Twenty-Three-NairaThirty-Three Kobo (₦105,819,523.33) Only was released by the 27 Local Government Council as non-Tax revenue during the period of January- December, 2025. This represents 2,007.96 percent of the Budgeted amount of Five Million Two Hundred and Seventy Thousand Naira (₦5,270,000.00) only.

4. NON-TAX REVENUE.

The total sum of One Billion Nine Hundred and Thirty-Two Million Two Hundred and Seventy-Six Thousand Eight Hundred- and Eighty-Eight-Naira, Ninety-Nine Kobo (₦1,932,276,888.99) Only was released by the 27 Local Government Council as non-Tax revenue during the period of January- December, 2025. This represents 187.57 percent of the Budgeted amount of One Billion Thirty Million One Hundred and Thirty-Eight Thousand Naira(₦1,030,138,000.00) only.

5. TRANSFER FROM OTHER GOVERNMENT ENTITIES.

The sum of Six Billion Seven Hundred and Thirteen Million Five Hundred and Fourteen-Thousand-Two-Hundred-and-Twenty-Nine-Naira Fifty-Five Kobo(₦6,713,514,229.55)only was received as share of State internally generate revenue and receipt From Stabilization Account from Ministry for Local Government For the year 2025 representing 12,432.43 percent of the budgeted Figure amount of Fifty-Four Million Naira (₦54,000,000.00) only.

6. SALARIES AND WAGES.

Salaries and wages amounting to Fifty-Nine Billion One Hundred and Forty-Six Million Six Hundred and Seventy-Eight Thousand Six Hundred and One Naira Seventy-Three Kobo (₦59,146,678,601.73) only was expended by the 27 local Government Councils representing



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

93.34% of the budget amount of Sixty-Three Billion Three Hundred and Sixty-Four Million Six Hundred and Fifty-Seven-Thousand-Five-Hundred-and Fifty-Three-Naira Sixty-One kobo (₦63,364,657,553.61) only.

7. SOCIAL BENEFIT.

The account of 27 local Government Council revealed that the sum of Seven Billion Three Hundred and Ninety-Eight-Million-Ninety-Nine-Thousand-Four-Hundred-and Seventy-Five-Naira Nine Kobo (₦7,398,099,475.09) only was paid as social benefit for the year 2024 representing 139.43 percent of the budgeted amount of Five Billion Three Hundred and Nine Million One Hundred and Twenty-Seven Thousand Five Hundred and Sixty Naira (₦5,309,127,560.00) Only.

8. OVERHEAD COST.

The sum of Sixty-One Billion Five Hundred and Ninety-Six Million Eight Hundred and Sixty-Five-Thousand-Seven-Hundred-and Ninety-Five-Naira Twenty-One Kobo (₦61,596,865,795.21) only was expended on Overhead cost by 27 Local Government Councils during the year ended 31st December, 2025 This amount represents 86.56 percent of budgeted amount of Seventy-One Billion One Hundred and Sixty-Three-Million-Three-Thousand-Nine-Hundred-and Seventy-Four-Naira Seventy Kobo (₦71,163,003,974.70) only.

9. GRANT AND CONTRIBUTIONS.

The 27 Local Government Councils have made grant and contribution to the Government agencies such as Local Government Services Commission, Emirate Councils, Joint projects and others amounting to Thirty Six Billion Eight Hundred and Sixty Eight Million Eight Hundred and Thirty Five Thousand Seven Hundred and Forty Five Naira seven Kobo (₦36,868,835,745.07) only representing 207.75 percent of the budgeted amount of Eighteen Billion, Three Hundred and Nineteen Million, Nine Hundred and Twenty Thousand, Seven Hundred and Ninety Naira (₦18,319,926,790.00) Only.

10. TRANSFER TO OTHER GOVERNMENT AGENCIES.

The sum of Six Billion Nine Hundred and Forty Seven Million Eight Hundred and Five Thousand Seven Hundred Naira Sixty Two Kobo (₦6,947,805,700.62) only was transferred to the other government agencies such as Ministry of works and Transport (street light Fund), Ministry of water Resources, Stabilization account and others during the year 2025 representing 95.96 percent of the budgeted figure of Seven Billion, Seven Hundred and Seventy Five Million, Nine Hundred and Forty Four Thousand, Seven Hundred and Sixty Nine Naira, Forty Eight Kobo (₦7,775,944,769.48) Only.

11. CAPITAL EXPENDITURE.

Capital expenditure for the provision of social amenities to the community was incurred by the 27 local Government Councils amounting to Thirteen Billion Nine Hundred and Four Million Eight Hundred and Sixty-Two Thousand Seven Hundred and Nine Naira Sixty-Four Kobo (₦13,904,862,709.64) only representing only 56.80 percent of the budgeted amount of Twenty Four Billion Four Hundred and Eighty One Million Seven Hundred and Thirty Eight Thousand Twenty Two Naira Six Kobo (₦24,481,738,022.06) only.



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

REVENUE AND EXPENDITURE, 2025				
DESCRIPTION	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦	PERCENTAGE %
REVENUE				
Government share statutory revenue	101,360,392,502.82	105,115,014,597.23	3,754,622,094.41	96.43
Government share of VAT	76,317,878,048.86	76,469,045,244.33	151,167,195.47	99.80
Tax Revenue	105,819,523.33	5,270,000.00	(100,549,523.33)	2,007.96
Non-Tax Revenue	1,932,276,888.99	1,030,138,000.00	(902,138,888.99)	187.57
Transfer from other Government entities	6,713,514,229.55	54,000,000.00	(6,659,514,229.55)	12,432.43
TOTAL REVENUE	186,429,881,193.55	182,673,467,841.56	(3,756,413,351.99)	14,824.20
EXPENDITURE				
Salaries & wages	59,146,678,601.73	63,364,657,553.61	4,217,978,951.88	93.34
Social benefit	7,398,099,475.09	5,306,127,560.00	(2,091,971,915.09)	139.43
Overhead cost	61,596,865,795.21	71,163,003,974.70	9,566,138,179.49	86.56
Grants and Contribution	36,868,835,745.07	17,746,313,395.00	(19,122,522,350.07)	207.75
Transfer to other government agencies	6,947,805,700.62	7,240,444,769.48	292,639,068.86	95.96
Capital Expenditure	13,904,862,709.64	24,481,738,022.06	10,576,875,312.42	56.80
Administrative Sector				
Economic sectors				
Social sector				
TOTAL EXPENDITURE	185,863,148,027.36	376,277,546,697.21	357,414,398,669.85	4.94

RECOMMENDATION

- a. There is urgent need for Local Government Councils to exploits new avenue to Improve the non-Tax revenue generation, to avoid over-depending on Federal Allocation.
- b. The Local Governments should reduce overspending on recurrent expenditure and direct More resources on capital project for the well-being of the electorate.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December. 2025**



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE TWENTY
SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER 2025**

INTRODUCTION

In compliance with the provision of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 92-99 of Jigawa State Government Law No. of 2007 (as amended), I have examined the Accounts and Financial statements of Twenty seven (27) Local Government Councils of the state for the year ended 31st December 2025 in accordance with public Finance (Control Management act 1958), Model Financial Memoranda and Circular Guidance.

Therefore, the individual Accounts are certified as correct subject to the variations raised and contained in the Management and this Report, while the irregularities observed therein had been forwarded through Audit Local queries / Inspection Reports to the respective Chief Accounting Officers for their responses, comments and further action.

GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING

- (i) All 27 Local Government Councils have Received their complete allocations from the Federation Account through State Local Government Joint Allocation Account Committee (SLJAAC)
- (ii) There was an improvement in the manner at which books of Account were kept compared to previous year.
- (iii) The cash book and other subsidiaries ledgers were adequately kept and updated accordingly
- (iv) There is need for improvement in the exploration of independent revenue
- (v) Advances and deposits which were not retried and unsettled respectively should be resolve.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection Reports and Local queries were issued to the councils on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December 2025, queries worth Thirty Billion, Eight Hundred Million, Four Hundred and Seventeen Thousand, Two Hundred and Ninety Six Naira Eighteen Kobo (**N30,800,417,296.18**) only were raised and issued to the Local Government Councils accordingly.

The councils responded to same queries issued to them, while we were able to resolve the sum of Thirty Billion Five Hundred and Thirteen Million, Five Hundred and Seventy Seven Thousand Three Hundred and Sixty Five Naira Ninety Seven Kobo (**N30,513,577,365.97**) only, thus leaving a balance of Two Hundred and Eighty Six Million, Eight Hundred and Thirty Nine Thousand, Nine Hundred and Thirty Naira Twenty One Kobo (**N286,839,930.21**) only which is yet to be cleared. Summary of the Queries and responses is hereby given in the next page.

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2025/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS JIGAWA STATE SCHEDULE OF QUERIES / REPORTS FOR THE YEAR 2025							
S/N	LOCAL GOVT.	TOTAL NO. OF QUERIES ISSUED	TOTAL VALUE OF QUERIES	VARIFIED / RESOLVED AMOUNT	%	UNRESOLVED AMOUNT	%
1	AUYO	20	1,048,246,145.00	1,048,246,145.00	100.00	0.00	0.00
2	BABURA	12	531,177,902.23	531,177,902.23	100.00	0.00	0.00
3	BIRNIN KUDU	12	549,427,614.78	549,427,614.78	100.00	0.00	0.00
4	BIRNIWA	14	1,470,562,275.39	1,470,562,275.39	100.00	0.00	0.00
5	BUJI	17	920,694,744.00	869,778,930.26	94.47	50,915,813.74	5.53
6	DUTSE	16	1,690,106,109.75	1,639,062,598.23	96.98	51,043,511.52	3.02
7	GAGARAWA	14	782,189,937.33	748,218,936.33	95.66	33,971,001.00	4.34
8	GARKI	14	563,942,746.96	563,942,746.96	100.00	0.00	0.00
9	GUMEL	14	759,856,549.44	759,856,549.44	100.00	0.00	0.00
10	GURI	13	1,919,707,366.85	1,919,707,366.85	100.00	0.00	0.00
11	GWARAM	13	897,148,094.90	897,148,094.90	100.00	0.00	0.00
12	GWIWA	12	763,893,340.80	763,893,340.80	100.00	0.00	0.00
13	HADEJA	13	722,799,445.40	722,799,445.40	100.00	0.00	0.00
14	JAHUN	10	944,100,109.00	908,762,993.75	96.26	35,337,115.25	3.74
15	KAFIN HAUSA	20	1,372,526,461.43	1,372,526,461.43	100.00	0.00	0.00
16	KAUGAMA	20	1,751,555,072.13	1,707,460,722.85	97.48	44,094,349.28	2.52
17	KAZAURE	12	934,742,792.00	934,742,792.00	100.00	0.00	0.00
18	KIRIKASAMMA	13	1,089,627,483.73	1,062,518,172.85	97.51	27,109,310.88	2.49
19	KIYAWA	13	1,785,799,521.66	1,785,799,521.66	100.00	0.00	0.00
20	MAIGATARI	19	2,682,288,974.57	2,682,288,974.57	100.00	0.00	0.00
21	MALAM MADORI	15	954,531,575.89	954,531,575.89	100.00	0.00	0.00
22	MIGA	12	1,721,644,710.00	1,707,270,349.77	99.17	14,374,360.23	0.83
23	RINGIM	11	568,897,183.40	568,897,183.40	100.00	0.00	0.00
24	RONI	18	1,870,132,983.00	1,870,132,983.00	100.00	0.00	0.00
25	SULE TANKARKAR	21	1,212,297,940.82	1,201,085,152.51	99.08	11,212,788.32	0.92
26	TAURA	12	412,060,101.10	393,278,421.11	95.44	18,781,679.99	4.56
27	YANKWASHI	14	880,460,114.62	880,460,114.62	100.00	0.00	0.00
TOTAL		394	30,800,417,296.18	30,513,577,365.97	99.07	286,839,930.21	0.93



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

COMPUTATION OF TERMINAL BENEFITS

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authority and Five Emirate Councils of the State. To this effect, a total sum of One Thousand Three Hundred and Seventy One (1371) number of files were received from the Directorate of Salary and Pension Administration, treated and returned for payment accordingly, total amount payable as gratuities and death pension tuned to Two Billion, Six Hundred and Seventy Six Million, Three Hundred and Seventy Four Thousand, Seven Hundred and Eighty Naira Forty Eight Kobo(2,676,374,780.48) only.

S/N	LOCAL GOVERNMENT	SUMMARY OF GRATUITY(NET)AND DEATH BENEFITS CLAIMS FOR THE YEAR ENDED 31 DECEMBER, 2025			RETIREMENT GRATUITY N	DEATH BENEFIT N	TOTAL AMOUNT N
		RETIRED	DEATH	TOTAL			
1	AUYO	28	9	37	55,231,089.00	14,029,900.00	69,260,989.00
2	BABURA	59	12	71	117,160,385.00	14,604,507.02	131,764,892.02
3	BIRNIN KUDU	46	8	54	107,216,573.00	13,923,695.06	121,140,268.06
4	BIRNIWA	31	3	34	65,426,389.39	8,853,702.05	74,280,091.44
5	BUJI	29	5	34	44,472,176.30	7,430,230.00	51,902,406.30
6	DUTSE	43	8	51	83,931,708.79	10,361,823.00	94,293,531.79
7	GAGARAWA	32	10	42	61,372,685.90	15,653,152.04	77,025,837.94
8	GARKI	53	10	63	91,076,444.23	15,934,471.08	107,010,915.31
9	GUMEL	27	16	43	79,431,450.58	23,402,746.04	102,834,196.62
10	GURI	25	4	29	52,666,576.00	5,526,664.00	58,193,240.00
11	GWARAM	75	9	84	119,415,855.00	10,446,577.00	129,862,432.00
12	GWIIWA	21	5	26	46,322,160.00	7,401,120.00	53,723,280.00
13	HADEJIA	38	10	48	92,807,066.00	13,000,074.00	105,807,140.00
14	JA'HUN	39	6	45	106,634,894.00	8,056,738.00	114,691,632.00
15	KAFIN HAUSA	50	8	58	113,345,780.00	14,947,170.00	128,292,950.00
16	KAUGAMA	46	13	59	86,809,264.00	20,796,450.00	107,605,714.00
17	KAZAURE	57	6	63	108,558,235.00	13,555,388.00	122,113,623.00
18	KIRIKA SAMMA	57	19	76	110,698,362.00	26,529,663.00	137,228,025.00
19	KIYAWA	46	5	51	95,700,254.00	8,402,602.00	104,102,856.00
20	MAIGATARI	36	15	51	93,312,328.00	23,396,374.00	116,708,702.00
21	MALAM MADORI	43	13	56	92,020,166.00	27,328,148.00	119,348,314.00
22	MIGA	25	10	35	65,183,928.00	28,781,600.00	93,965,528.00
23	RINGIM	42	19	61	87,166,417.00	25,333,335.00	112,499,772.00
24	RONI	43	6	49	83,349,971.00	4,325,367.00	87,675,338.00
25	SULE TANKARKAR	51	13	64	91,469,381.00	22,376,756.00	113,846,137.00
26	TAURA	36	7	43	69,886,315.00	11,039,136.00	80,925,451.00
27	YANKWASHI	36	8	44	51,913,836.00	8,357,682.00	60,271,518.00
	TOTAL=	1114	257	1371	2,272,579,690.19	403,795,090.29	2,676,374,780.48



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

DEDUCTION FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, overstay or loan as the case may be. To this effect, Audit uncovered Four Hundred and Twelve (412) number of staff retired and deceased owed their respective Local Government, the sum of One Hundred and Four Million, Nine Hundred and Thirty Nine Thousand, Nine Hundred and Fifty Naira (104,939,950) only which has been deducted and remitted back by the pension authorize. Below are the details:

SUMMARY OF LOAN, OVER PAYMENT, OVER STAY DEDUCTION FROM RETIRED/DECEASED OFFICERS INRESPECT 27 LOCAL GOVERNMENT COUCLIS FOR THE YEAR ENDED 31 DECEMBER, 2025							
S/N	LOCAL GOVERNMENT	LOANED	OVER S/P	INVOLVED	TOTAL LOAN	TOTAL OVER S/P	TOTAL AMOUNT
1	AUYO	2	10	12	589,335	2,231,519	2,820,854
2	BABURA	9	21	30	604,167	6,347,701	6,951,868
3	BIRNIN KUDU	2	17	19	160,396	4,444,252	4,604,648
4	BIRNIWA	1	10	11	83,333	2,843,037	2,926,370
5	BUJI	2	4	6	182,689	644,284	826,973
6	DUTSE	0	15	15	0.00	4,582,223	4,582,223
7	GAGARAWA	2	12	14	333,333	4,244,024	4,577,357
8	GARKI	1	20	21	208,333	3,994,633	4,202,966
9	GUMEL	1	14	15	125,000	3,496,415	3,621,415
10	GURI	2	9	11	416,667	1,911,770	2,328,437
11	GWARAM	2	12	14	295,421	5,919,493	6,214,914
12	GWIIWA	1	8	9	291,667	1,644,531	1,936,198
13	HADEIJA	0	9	9	0.00	1,041,668	1,041,668
14	JA'HUN	1	8	9	104,167	4,271,461	4,375,628
15	KAFIN HAUSA	0	24	24	0.00	5,163,311	5,163,311
16	KAUGAMA	5	11	16	976,032	2,875,255	3,851,287
17	KAZAURE	1	12	13	73,122	2,595,913	2,669,035
18	KIRIKA SAMMA	1	30	31	166,667	6,480,461	6,647,128
19	KIYAWA	3	5	8	385,000	650,309	1,035,309
20	MAIGATARI	5	9	14	615,000	3,982,304	4,597,304
21	MALAMI MADORI	7	18	25	615,000	5,006,633	5,621,633
22	MIGA	0	11	11	0.00	2,145,002	2,145,002
23	RINGIM	2	9	11	333,333	5,451,892	5,785,225
24	RONI	0	14	14	0.00	4,152,481	4,152,481
25	SULE TANKARKAR	0	25	25	0.00	6,158,966	6,158,966
26	TAURA	0	13	13	0.00	1,801,160	1,801,160
27	YANKWASHI	0	12	12	0.00	4,300,590	4,300,590
	TOTAL	50	362	412	6,558,662	98,381,288	104,939,950



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON INFRACTIONS RAISED
ON THE ACCOUNTS OF 27 LOCAL GOVERNMENT COUNCILS JIGAWA STATE FOR
THE YEAR ENDED 31ST DECEMBER, 2025**

The Auditor general has raised issues on **13No.** Infractions amounting **₦286,839,930.21** made by local government councils which are yet to be resolved, below are the details of issued raised:

ISSUE NO.1: UNPRESENTED PAYMENT VOUCHERS:

An expenditure to the tune of Twenty Nine Million, Nine Hundred and Ninety Four Thousand, Four Hundred and Sixty Eight Naira Thirty One Kobo **₦29,994,468.31** was expanded in **2No.** Infractions that are paid without presenting vouchers to justify the payments made in transaction. Table below shows details

S/No	LOCAL GOVT.	LQ REF	AMOUNT
1.	SULE TANKARKAR	ALG/AUD/GMZO/STK/LQ1/2025	11,212,788.32
2.	TAURA	LG/AUD/RNG/ZO/LQ4/2025	18,781,679.99
	TOTAL		29,994,468.31

Contravene: This action contradicts chapter 14:3 of Model Financial Memorandum.

Recommendation: The Auditor general has recommended that the local Government treasurers are held liable for all outstanding payment vouchers and money therein involved should be refunded to the Local Government treasury.

ISSUE NO.2: IRREGULAR PAYMENTS:

Several payments worth Two Hundred and Nine Million, Eight Hundred and Fifty Two Thousand Eighty Five Naira Seventy Six Kobo **₦209,852,085.76** was made with a total **7No.** Infractions identified in the payments made Local Government Councils which were paid without proper documentation.

S/NO	LOCAL GOVT.	LQ REF	AMOUNT
1.	BUJI	LG/AUD/JHZO/BUJ/LQ8/2025	50,915,815.74
2.	DUTSE	ALG/AUD/BKZO/DUT/LQ1/2025	51,043,511.52
3.	GAGARAWA	ALG/AUD/GMZO/GGW/LQ2/2025	15,102,407.00
4.	JAHUN	ALG/JHN/ZO/JHN/LQ6/2025	35,337,115.25
5.	KAUGAMA	ALG/MRZO/KGM/LQ10/2025	31,366,013.14
6.	K/KASAMMA	LG/AUD/HZO/KKM/LQ2/2025	11,712,862.88
7.	MIGA	ALG/JHN/ZO/MGA/LQ8/2025	14,374,360.23
	TOTAL		209,852,085.76

Several Taxes worth Forty Six Million Nine Hundred and Ninety Three Thousand Three Hundred and Seventy Eight Naira Fourteen Kobo (**₦46,993,378.14**) with a total **4No.** Infractions identified in the tax deducted by the Local Government Councils that are not remitted.



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

ISSUE NO.3: UNREMITTED TAXES:

S/NO	LOCAL GOVT.	QUERRY REFERENCE	AMOUNT
1.	GAGARAWA	ALG/AUD/GMZ0/GGW/LQ7/2025	18,045,162.00
2.	GAGARAWA	ALG/AUD/GMZ0/GGW/LQ13/2025	823,432.00
3.	KIRKASAMMA	LG/AUD/HZO/KKM/LQ5/2025	15,396,448.00
4.	KAUGAMA	LG/AUD/KGM/ LQ12/2025	12,728,336.14
	TOTAL		46,993,378.14

Contravene: This action contradicts chapter 14:1-5 of Model Financial Memorandum Recommendation: The Auditor General has recommended that the treasurers be held liable for all irregularities in payments and defaulting Local Government Councils should be appropriately sanctioned.

SUMMARY

S/NO	DETAILS OF INFRACTION	NUMBER OF QUERIES	AMOUNT
1	UNPRESENTED PAYMENT VOUCHERS	2	29,994,468.31
2	IRREGULAR PAYMENT	7	209,852,083.76
3	UNREMITTED TAX	4	46,993,378.14
	TOTAL	13	286,839,930.21

 5th - 06 - 2026

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2025/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.

