MAIGATARI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
MAIGATARI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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2025

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MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

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16/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/3/26
RECEIVED

The Auditor General,
Local Government Council,
Jigawa State

DSA
kindly treat
AG 16/3/26

Sir,

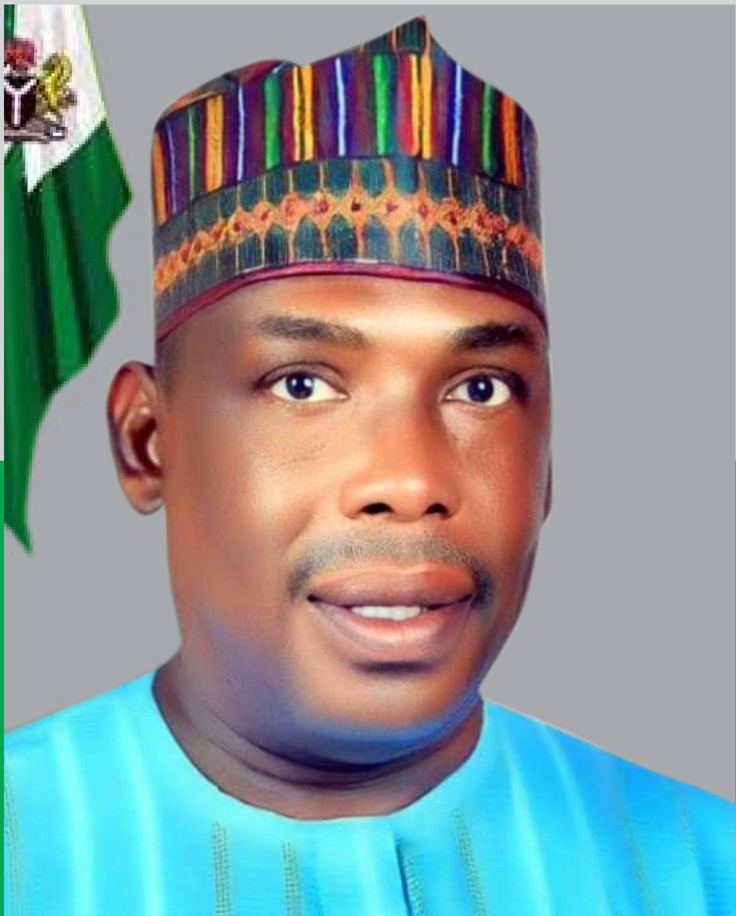
FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF MAIGATARI LOCAL GOVERNMENT COUNCIL.

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

For your further necessary action and guidance please.

Best regards,

Nura Abdulwahab
Treasurer
For:-Hon. Chairman



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

MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Local Govt. Secretariat
Maigatari Town.

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Date_______________

RESPONSIBILITY FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN).As indicated in the Notes to the Financial Statements, the year 2025 and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; Judgment's and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded to prevent fraud and irregularities with resources being safeguarded.

The Financial Statements reflect the true and fair view of the Financial Position of Maigatari 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.

16/3/26
....
MUTARI BALA KILA
TREASURER

16/3/26
....
USMAN MOHAMMED NA'ALLAH
HON. CHAIRMAN

MAIGATARI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

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*Ref. No.:*______________________

*Date:*______________________

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

1. **General information**

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

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

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

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

The Financial Statements presented include:

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

2.2 **The Accounting Policies**

A. Measurement Basis

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

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

C. Other Accounting Policies

1. **Basis of Accounting**

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

2. Accounting Period

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

3. **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

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

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

1. **General information**

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

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

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

5. **Comparative Information**

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

6. **Completeness**

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

7. **Prudence**

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

8. **Neutrality**

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

9. **Verifiability**

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

10. **Understandability**

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

11. **Budget Figures**

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

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

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

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

a. Receivables from Exchange Transactions

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

18. Prepayments

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

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

MAIGATARI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024

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)**
2,142,633,060.06	Government Share of FAAC (Statutory Revenue)	**1**	3,856,394,061.67	4,325,960,976.00	0.00	4,325,960,976.00	469,566,914.33
2,292,707,161.61	Government Share of VAT	**2**	2,934,660,093.82	2,946,231,002.00	0.00	2,946,231,002.00	11,570,908.18
0.00	Tax Revenue	**3**	0.00	100,000.00	0.00	100,000.00	100,000.00
34,919,149.90	Non Tax Revenue	**4**	95,594,249.52	51,190,000.00	0.00	51,190,000.00	(44,404,249.52)
234,762,381.60	Transfer from Other Government Entities	**5**	513,940,985.12	2,000,000.00	0.00	2,000,000.00	(511,940,985.12)
4,705,021,753.17	**Total Revenue (a)**		**7,400,589,390.13**	7,325,481,978.00	**0.00**	**7,325,481,978.00**	(75,107,412.13)
	EXPENDITURE						
1,435,816,606.44	Salaries & Wages	**6**	2,362,496,367.00	2,008,113,819.00	0.00	2,008,113,819.00	(354,382,548.00)
109,036,618.05	Social Benefit	**7**	194,934,465.28	250,000,000.00	0.00	250,000,000.00	55,065,534.72
1,509,740,373.98	Overhead Cost	**8**	2,602,925,166.09	3,319,145,359.00	1,176,181,479.00	2,142,963,880.00	716,220,192.91
	Other over Head Cost			0.00			0.00
1,073,347,505.49	Grants & Contributions	**9**	1,513,091,953.26	660,000,000.00	0.00	660,000,000.00	(853,091,953.26)
382,603,859.99	Transfer to other Govt Agencies	**10**	241,243,081.76	754,206,000.00	0.00	754,206,000.00	512,962,918.24
138,101,053.36	Depreciation		170,708,218.55	0.00	0.00	0.00	(170,708,218.55)
4,648,646,017.31	**Total Expenditure (b)**		**7,085,399,251.94**	**6,991,465,178.00**	**1,176,181,479.00**	**5,815,283,699.00**	**(93,934,073.94)**
				0.00			
56,375,735.86	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		315,190,138.19	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/(Expenses) (c)**		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**315,190,138.19**	**0.00**	**0.00**	**0.00**	**0.00**
0.00	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**315,190,138.19**	**0.00**	**0.00**	**0.00**	0.00

The accompanying notes form part of these statements

MUTARI BALA KILA
Treasurer
Maigatari Local Government, Jigawa State

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
DESCRIPTION	**NOTES**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	11,220,609.39	0.00	52,754,189.88	0.00
Receivables	**15**	2,919,761.28	0.00	3,265,240.42	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	**14,140,370.67**	**0.00**	**56,019,430.30**
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**	4,065,155,062.17	0.00	3,708,912,420.00	0.00
Intangible Assets					
Total Non Current Assets B		0.00	**4,065,155,062.17**	**0.00**	3,708,912,420.00
Total Assets C = A + B		**0.00**	**4,079,295,432.84**	**0.00**	**3,764,931,850.30**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	33,469,315.99	0.00	55,603,497.03	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		0.00	**33,469,315.99**	0.00	**55,603,497.03**
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**	21,307,625.39	0.00	0.00	0.00
Total Non Current Liabilities E		0.00	**21,307,625.39**	**0.00**	**0.00**
Total Liabilities F = D + E		**0.00**	**54,776,941.38**	**0.00**	**55,603,497.03**
Net Assets: G = C - F		**0.00**	**4,024,518,491.46**	**0.00**	**3,709,328,353.27**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	3,695,752,168.41	0.00	3,695,752,168.41	0.00
Accumulated Surplus/(Deficits)	**20**	328,766,323.05	0.00	13,576,184.86	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**4,024,518,491.46**	**0.00**	**3,709,328,353.27**

The accompanying notes form part of these statements

16/3/26

MUTARI BALA KILA
Treasurer
Maigatari Local Government, Jigawa State

MAIGATARI 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**	3,856,394,061.67	0.00	2,142,633,060.06	0.00
Government Share of VAT	**2**	2,934,660,093.82	0.00	2,292,707,161.61	0.00
Taxes Revenue	**3**			0.00	
Non Tax Revenue (Independent Revenue)	**4**	95,594,249.52	0.00	34,919,149.90	0.00
Transfer from Other Government Entities	**5**	513,940,985.12	0.00	234,762,381.60	0.00
Total Inflow from operating Activities (A)		**7,400,589,390.13**	**7,400,589,390.13**	**0.00**	**4,705,021,753.17**
Outflows					
Salaries & Wages	**6**	2,362,496,367.00	**0.00**	1,435,816,606.44	0.00
Social Benefits	**7**	194,934,465.28	**0.00**	109,036,618.05	0.00
Overhead Cost	**8**	2,602,925,166.09	**0.00**	1,509,740,373.98	0.00
Grants & Contributions	**9**	1,513,091,953.26	**0.00**	1,073,347,505.49	0.00
Other Over Head Cost		0.00	**0.00**	0.00	0.00
Transfer to other government Entities	**10**	241,243,081.76	**0.00**	382,603,859.99	0.00
Finance Cost		0.00	**0.00**	0.00	0.00
Total Outflow from Operating Activities (B)		**6,914,691,033.39**	**6,914,691,033.39**	**0.00**	**4,510,544,963.95**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**485,898,356.74**	**0.00**	**194,476,789.22**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(526,950,860.72)	0.00	(115,261,304.95)	0.00
Net Cash Flow from Investing Activities		0.00	**(526,950,860.72)**	0.00	**(115,261,304.95)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	**12**	345,479.14	0.00	11,539,141.58	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	(826,555.65)	0.00	(4,207,811.97)	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		0.00	**(481,076.51)**	0.00	**7,331,329.61**
Net Cash Flow From All Activities		0.00	(41,533,580.49)	0.00	50,546,813.88
Cash & Its Equivalent as at 1st January, 2025		0.00	52,754,189.88	0.00	2,207,376.00
Cash & Its Equivalent as at 31st December, 2025		0.00	**11,220,609.39**	**0.00**	**52,754,189.88**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		315,190,138.19	0.00	56,375,735.36	0.00
Add Back Non-Cash Movement Items:					
Depreciation		170,708,218.55	0.00	138,101,053.36	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	**485,898,356.74**	0.00	**194,476,789.22**
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		345,479.14	0.00	11,539,141.58	0.00
Net Movement in Payables		(826,555.65)	0.00	(4,207,811.97)	0.00
Net Cash Flow from Operating Activities		**0.00**	**(481,076.51)**	0.00	**7,331,329.61**
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(526,950,860.72)	0.00	(151,261,304.95)	0.00
Total Items Classified as Investing Activities		**0.00**	**(526,950,860.72)**		**(151,261,304.95)**
Net Cash Flow From All (Operating) Activities		**0.00**	(41,533,580.49)	0.00	50,546,813.88
Cash & it's Equivalent as at 1 January,2025		0.00	52,754,189.88	0.00	2,207,376.00
Cash & it's Equivalent as at 31 December,2025		**0.00**	**11,220,609.39**	0.00	**52,754,189.88**

The accompanying notes form part of these statements

MUTARI BALA KILA
Treasurer
Maigatari Local Government, Jigawa State

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2024

NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	.	₦	₦	₦
Balance at 1st Jan.2025	3,695,752,168.41	0.00	13,576,184.86	3,709,328,353.27
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,695,752,168.41	0.00	13,576,184.86	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	315,190,138.19	315,190,138.19
Balance at 31December 2024	3,695,752,168.41	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	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 Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	**0.00**	**0.00**	**0.00**	**0.00**
Closing Balance as at 31st 12 2025	**3,695,752,168.41**	**0.00**	**328,766,323.05**	**4,024,518,491.46**

The accompanying notes form part of these statements

MUTARI BALA KILA
Treasurer
Maigatari Local Government, Jigawa State

MAIGATARI 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	2,702,306,822.75	1,342,488,927.00	(1,359,817,895.75)	529,811,299.55
	SHARE OF EXCHANGE	203,479,743.74	1,400,000,000.00	1,196,520,256.26	1,237,383,230.83
	SHARE OF NON OIL REVENUE	30,826,425.26	400,000,000.00	369,173,574.74	64,813,994.63
	E-MONEY	153,129,023.23	1,064,752,845.00	911,623,821.77	
	ECOLOGICAL	37,037,037.00	100,000,000.00	62,962,963.00	73,817,575.25
	ADD FUND/PARIS	729,615,009.69	18,719,204.00	(710,895,805.69)	34,892,821.49
	TOTAL	**3,856,394,061.67**	**4,325,960,976.00**	**469,566,914.33**	**201,914,137.31**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	E-MONEY	ECOLOGICAL	INFLOW /PARIS	TOTAL
JANUARY	78,784,185.80	88,368,808.14	0.00	11,585,633.68	0.00	593,590,483.08	772,329,110.70
FEBRUARY	161,436,090.22	46,079,861.22	0.00	7,609,591.06	0.00		215,125,542.50
MARCH	172,077,959.60	0.00	6,076,258.10	12,901,266.08	0.00	114,987,080.10	306,042,563.88
APRIL	198,492,281.08	6,296,602.11	0.00	9,209,725.87	0.00		213,998,609.06
MAY	202,637,342.76	18,069,016.01	0.00	14,335,789.98	0.00	21,037,446.51	256,079,595.26
JUNE	184,882,972.02	17,185,404.62	0.00	10,199,114.13	37,037,037.00	0.00	249,304,527.77
JULY	222,908,974.14	8,995,748.23	24,750,167.16	10,753,453.43	0.00	0.00	267,408,342.96
AUGUST	288,378,459.65	9,182,343.99	0.00	13,841,273.94	0.00	0.00	311,402,077.58
SEPTEMBER	299,725,823.25	9,301,959.42	0.00	11,854,461.75	0.00	0.00	320,882,244.42
OCTOBER	273,281,703.10	0.00	0.00	18,823,330.19	0.00	0.00	292,105,033.29
NOVEMBER	305,702,999.64	0.00	0.00	17,505,418.08	0.00	0.00	323,208,417.72
DECEMBER	313,998,031.49	0.00	0.00	14,509,965.04	0.00	0.00	328,507,996.53
TOTAL	**2,702,306,822.75**	**203,479,743.74**	**30,826,425.26**	**153,129,023.23**	**37,037,037.00**	**729,615,009.69**	3,856,394,061.67

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,934,660,093.82**	**2,946,231,002.00**	**11,570,908.18**	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	227,779,419.05	0.00	227,779,419.05	170,730,415.84	0.00	170,730,415.84
	FEBRUARY	271,189,353.72	0.00	271,189,353.72	146,218,245.19	0.00	146,218,245.19
	MARCH	231,519,282.07	0.00	231,519,282.07	157,548,477.15	0.00	157,548,477.15
	APRIL	226,762,708.58	0.00	226,762,708.58	191,657,585.40	0.00	191,657,585.40
	MAY	224,193,953.00	0.00	224,193,953.00	175,941,511.91	0.00	175,941,511.91
	JUNE	258,490,238.85	0.00	258,490,238.85	175,056,736.88	0.00	175,056,736.88
	JULY	244,694,869.54	0.00	244,694,869.54	192,220,656.87	0.00	192,220,656.87
	AUGUST	243,705,464.25	0.00	243,705,464.25	218,039,468.70	0.00	218,039,468.70
	SEPTEMBER	259,475,085.38	0.00	259,475,085.38	197,642,589.72	0.00	197,642,589.72
	OCTOBER	312,468,518.69	0.00	312,468,518.69	203,593,223.61	0.00	203,593,223.61
	NOVEMBER	252,004,944.60	0.00	252,004,944.60	240,190,701.82	0.00	240,190,701.82
	DECEMBER	182,376,256.09	0.00	182,376,256.09	223,865,548.52	0.00	223,865,548.52
	TOTAL	**2,934,660,093.82**	0.00	**2,934,660,093.82**	**2,292,705,161.61**	0.00	**2,292,705,161.61**

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

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	100,000.00	100,000.00	0.00
	TOTAL	**0.00**	100,000.00	100,000.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	31,350,200.00	12,850,000.00	(18,500,200.00)	0.00
	FEES	18,769,301.59	12,440,000.00	(6,329,301.59)	0.00
	FINES	0.00	0.00	0.00	0.00
	SALES	11,830,400.00	1,600,000.00	(10,230,400.00)	0.00
	EARNINGS	19,289,500.00	19,800,000.00	510,500.00	0.00
	RENT ON LAND AND OTHER PROPERTIES	11,830,400.00	1,200,000.00	(10,630,400.00)	0.00
	REPAYMENT	2,524,447.93	2,000,000.00	(524,447.93)	0.00
	INVESTMENT INCOME	0.00	1,000,000.00	1,000,000.00	0.00
	INTEREST EARNERD	0.00	300,000.00	300,000.00	0.00
	TOTAL	**95,594,249.52**	**51,190,000.00**	(44,404,249.52)	0.00
	NON TAX REVENUE	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
4a	**Break Down of Non tax Revenue**			0.00	
	LICENCES			0.00	
	Radio/television station Licenses		70,000.00	70,000.00	0.00
	Boat & Canoe (small craft) Licenses	300,000.00	70,000.00	(230,000.00)	0.00
	Bake/bakery House license	1,000,000.00	250,000.00	(750,000.00)	0.00
	Brick-making, etc, Licenses	1,000,000.00	150,000.00	(850,000.00)	0.00
	Cart Licenses		400,000.00	400,000.00	0.00
	Dane Gun Licenses	200,000.00	40,000.00	(160,000.00)	0.00
	Cattle Dealer Licenses	2,000,000.00	1,200,000.00	(800,000.00)	0.00
	Dried Fish & Meat licenses	4,000.00	120,000.00	116,000.00	0.00
	Fishing Permits		100,000.00	100,000.00	0.00
	Hawkers permits	5,000,000.00	770,000.00	(4,230,000.00)	0.00
	produce buying licenses/Corn Grinding	4,147,000.00	3,000,000.00	(1,147,000.00)	0.00
	Tractor Hiring services	4,950,000.00	5,000,000.00	50,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses		100,000.00	100,000.00	0.00
	Trade Kiosk/Lockup Shop Produce License	1,115,200.00	250,000.00	(865,200.00)	0.00
	Forestry / Timber License		100,000.00	100,000.00	0.00
	Hide and Skin Buyers License		50,000.00	50,000.00	0.00
	Food and Water Processing License	3,000,000.00	50,000.00	(2,950,000.00)	0.00
	Communication Equipment Installation Permit		100,000.00	100,000.00	0.00
	produce buying licenses and registration of store	3,000,000.00	50,000.00	(2,950,000.00)	0.00
	Public Conveniences Permit	2,000,000.00	200,000.00	(1,800,000.00)	0.00
	welding machine license		200,000.00	200,000.00	0.00
	Auto Spare Parts		300,000.00	300,000.00	0.00
	Building Materials / Block Making License Fees	3,400,000.00	250,000.00	(3,150,000.00)	0.00
	Sewing / Tailoring Services	234,000.00	30,000.00	(204,000.00)	0.00
	TOTAL	**31,350,200.00**	**12,850,000.00**	(18,500,200.00)	0.00

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Contractor Registration Fees	**1,000,000.00**	500,000.00	(500,000.00)	0.00
	Marriage / Divorce Fees		50,000.00	50,000.00	0.00
	Disinfection of Produce Fees		100,000.00	100,000.00	0.00
	Tender Fees	12,391,249.05	7,000,000.00	(5,391,249.05)	0.00
	Bill Board Advertisement Fees		100,000.00	100,000.00	0.00
	Survey / Planning / Building Fees		100,000.00	100,000.00	0.00
	Birth / Death Registration	2,016,800.00	100,000.00	(1,916,800.00)	0.00
	Land use/sand dragging	1,850,000.00	1,000,000.00	(850,000.00)	0.00
	Business / Petty Trade Operating Fees		100,000.00	100,000.00	0.00
	Inspection fees/slaughter stock		50,000.00	50,000.00	0.00
	Timber & Forest Fees	511,252.54	100,000.00	(411,252.54)	0.00
	Customary Right Of Occupancy Fees		200,000.00	200,000.00	0.00
	Building Plan Approval Fees		100,000.00	100,000.00	0.00
	Title / Plot Transfer Fees / Commission		100,000.00	100,000.00	0.00
	Indigeneship Registration Fees/slaughter stock		1,500,000.00	1,500,000.00	0.00
	Milling charges		100,000.00	100,000.00	0.00
	Hide and Skin inspection charges		70,000.00	70,000.00	0.00
	Non refundable land application fees		20,000.00	20,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)		300,000.00	300,000.00	0.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	1,000,000.00	250,000.00	(750,000.00)	0.00
	Water Charges		100,000.00	100,000.00	0.00
	Auto Mechanic /Car Wash Registration Fees		400,000.00	400,000.00	0.00
	Annual Communication Equipment Installation/ Optic Fibre Laying Fees		100,000.00	100,000.00	0.00
	TOTAL	**18,769,301.59**	**12,440,000.00**	(6,329,301.59)	0.00
	SALES/RENT			0.00	
		0.00	500,000.00	(1,500,000.00)	0.00
	Sales of Stores / Scraps / Unserviceable Items	2,000,000.00	50,000.00	50,000.00	0.00
	Advertisement		50,000.00	50,000.00	0.00
	Sale of Technical Know-how (Technology Process or Design)	5,116,400.00	1,000,000.00	(4,116,400.00)	0.00
	produce from sales of farm product	4,714,000.00	0.00	(4,714,000.00)	0.00
	TOTAL	**11,830,400.00**	**1,600,000.00**	(10,230,400.00)	0.00

	EARNINGS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Earning from Cattle Market	13,509,000.00	8,000,000.00	(5,509,000.00)	0.00
	Earning from Market	2,030,500.00	5,000,000.00	2,969,500.00	0.00
	Earning from Motor Park	700,000.00	3,000,000.00	2,300,000.00	0.00
	Maintenance / Repairs Fees	0.00	200,000.00	200,000.00	0.00
	Hire of Sump Lorry and Other Environmental Sanitation Services	0.00	100,000.00	100,000.00	0.00
	Broadband Access Network Proceeds	0.00	1,000,000.00	1,000,000.00	0.00
	Earning from Comm., Activities, shop & shopping centre	1,000,000.00	1,500,000.00	500,000.00	0.00
	slaughter fees	2,050,000.00	1,000,000.00	(1,050,000.00)	0.00
	TOTAL	**19,289,500.00**	**19,800,000.00**	510,500.00	0.00
	REPAYMENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Unclaimed deposit	2,524,447.93	2,000,000.00	(524,447.93)	0.00
	TOTAL	**2,524,447.93**	**2,000,000.00**	(524,447.93)	0.00
	RENT ON LAND AND OTHER PROPERTIES	11,830,400.00	1,200,000.00	(10,630,400.00)	0.00
	TOTAL	**11,830,400.00**	**1,200,000.00**	**(10,630,400.00)**	**0.00**
	INVESTMENT INCOME	0.00	1,000,000.00	1,000,000.00	0.00
	TOTAL	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**
	INTEREST EARNERD	0.00	300,000.00	300,000.00	0.00
	TOTAL	**0.00**	**300,000.00**	300,000.00	0.00
	GRAND TTAL	**95,594,249.52**	**51,190,000.00**	(44,404,249.52)	0.00

NOTE	TRANSFER FROM OTHER GOV T. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	391,500,000.00	0.00	(391,500,000.00)	232,786,875.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% Contribution PHC salary	120,465,478.52	0.00	(120,465,478.52)	0.00
	Total Transfer From Other Gov t. Entities	**513,940,985.12**	2,000,000.00	(511,940,985.12)	**234,762,381.60**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	MONTHS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	JANUARY	30,000,000.00	0.00	164,625.55	18,000,000.00
2	FEBRUARY	0.00	0.00	164,625.55	36,846,875.00
3	MARCH	0.00	11,993,858.85	164,625.55	25,000,000.00
4	APRIL	28,500,000.00	12,045,325.08	164,625.55	15,500,000.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	61,400,000.00
6	JUNE	10,000,000.00	12,067,516.26	164,625.55	21,400,000.00
7	JULY	55,000,000.00	12,071,822.57	164,625.55	1,800,000.00
8	AUGUST	85,000,000.00	12,051,462.93	164,625.55	0.00
9	SEPTEMBER	150,000,000.00	12,083,037.06	164,625.55	10,500,000.00
10	OCTOBER	0.00	12,077,734.73	164,625.55	10,000,000.00
11	NOVEMBER	20,000,000.00	12,015,434.43	164,625.55	16,000,000.00
12	DECEMBER	10,000,000.00	12,050,827.89	164,625.55	16,340,000.00
	TOTAL	**391,500,000.00**	**120,465,478.52**	**1,975,506.60**	**232,786,875.00**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	41,102,442.00	57,412,555.00	16,310,113.00	40,988,411.22
	Legislative Council	22,699,820.00	37,917,776.00	15,217,956.00	12,193,868.48
	Administrative and General services	114,884,585.00	118,189,604.00	3,305,019.00	85,370,495.05
	SUB-TOTAL	**178,686,847.00**	**213,519,935.00**	34,833,088.00	**138,552,774.75**
	ECONOMIC SECTOR			0.00	
	Agriculture Section	14,464,217.00	13,978,676.00	(485,541.00)	5,896,005.00
	Forestry Section	26,161,767.00	27,896,096.00	1,734,329.00	7,543,734.00
	Livestock Section (Veterinary)	105,670,193.00	88,944,549.00	(16,725,644.00)	65,319,449.94
	Treasury Account Section	97,177,778.00	129,047,954.00	31,870,176.00	28,040,339.82
	Internal Audit	4,022,796.00	2,988,461.00	(1,034,335.00)	1,394,472.00
	Planning, Research & Statistics Department	80,991,198.00	99,976,656.00	18,985,458.00	57,181,241.19
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	28,787,676.00	29,220,878.00	433,202.00	19,879,147.00
	Road & Communication Section	4,241,524.00	2,480,200.00	(1,761,324.00)	2,235,104.89
	Mechanical Section	14,833,552.00	13,590,285.00	(1,243,267.00)	15,590,545.00
	Electrical Section	5,984,553.00	5,430,433.00	(554,120.00)	6,001,749.00
	Land & Survey Section	6,713,862.00	7,717,746.00	1,003,884.00	5,957,076.00
	Building Section	9,556,973.00	10,272,452.00	715,479.00	6,569,115.00
	SUB-TOTAL	**398,606,089.00**	**431,544,386.00**	32,938,297.00	**221,607,978.84**
	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)	270,238,960.00	210,895,195.00	(59,343,765.00)	134,907,132.86
	Education (Teaching Staff)	811,791,375.00	1,018,795,449.00	207,004,074.00	519,239,642.34
	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)	252,685,049.00	252,681,403.00	(3,646.00)	139,706,513.26
	Curative	359,492,317.00	405,274,755.00	45,782,438.00	209,725,808.71
	Rural Water Supply	10,156,931.00	10,328,979.00	172,048.00	7,744,608.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	41,086,513.00	40,826,221.00	(260,292.00)	47,193,145.00
	Information, Youth, Sport & Culture	8,166,421.00	13,763,770.00	5,597,349.00	6,948,469.00
	Social Welfare Section	26,850,037.00	51,961,268.00	25,111,231.00	6,418,772.00
	Trade Section and Cooperatives	4,735,828.00	3,586,779.00	(1,149,049.00)	3,771,761.00
	SUB-TOTAL	**1,785,203,431.00**	**2,008,113,819.00**	**222,910,388.00**	**1,075,655,852.17**
	GRAND TOTAL	**2,362,496,367.00**	**2,653,178,140.00**	**290,681,773.00**	**1,435,816,605.76**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	76,040,818.90	100,000,000.00	23,959,181.10	43,447,711.48
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	89,104,619.90	100,000,000.00	10,895,380.10	49,771,023.38
	CONTRIBUTION TO PENSION FOR PHC STAFF	29,789,026.48	50,000,000.00	20,210,973.52	15,818,883.19
	TOTAL	**194,934,465.28**	**250,000,000.00**	**55,065,534.72**	**109,037,618.05**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	112,139,100.00	51,500,000.00	(60,639,100.00)	44,009,096.00
	Legislative Council	54,346,000.00	48,000,000.00	(6,346,000.00)	39,701,474.00
	Administrative and General services	580,027,665.59	132,000,000.00	(448,027,665.59)	211,744,992.32
	SUB-TOTAL	**746,512,765.59**	**231,500,000.00**	(515,012,765.59)	**295,455,562.32**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	9,082,944.00	11,500,000.00	2,417,056.00	0.00
	Forestry Section	4,138,000.00	6,500,000.00	2,362,000.00	9,520,455.00
	Livestock Section (Veterinary)	5,122,000.00	9,000,000.00	3,878,000.00	5,131,647.00
	Treasury Account Section	25,563,500.00	207,000,000.00	181,436,500.00	9,661,200.00
	Internal Audit		500,000.00	500,000.00	38,105,664.00
	Planning, Research & Statistics Department	84,827,801.00	19,500,000.00	(65,327,801.00)	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	32,858,550.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,054,500.00	7,100,000.00	2,045,500.00	30,105,664.00
	Road & Communication Section	10,396,894.00	7,500,000.00	(2,896,894.00)	29,197,850.00
	Mechanical Section	62,157,489.00	20,000,000.00	(42,157,489.00)	27,114,332.38
	Electrical Section	125,328,696.54	155,000,000.00	29,671,303.46	73,214,399.00
	Land & Survey Section	2,359,000.00	1,200,000.00	(1,159,000.00)	1,795,982.30
	Building Section	33,072,058.56	12,600,000.00	(20,472,058.56)	12,139,605.00
	SUB-TOTAL	**367,102,883.10**	**203,400,000.00**	(163,702,883.10)	**268,845,348.68**
	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)	53,996,600.00	25,000,000.00	(28,996,600.00)	0.00
	Education (Teaching Staff)	37,740,000.00	65,000,000.00	27,260,000.00	41,076,184.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	40,469,000.00
	Preventive (Water, Sanitation and Hygiene)	74,759,000.00	39,600,000.00	(35,159,000.00)	60,312,025.96
	Curative	51,368,288.00	50,200,000.00	(1,168,288.00)	101,959,293.34
	Rural Water Supply	215,682,728.10	187,500,000.00	(28,182,728.10)	0.00
	Traditional Officer (District Head Office)	0.00	160,000,000.00	160,000,000.00	68,338,000.00
	Community Development Section	54,764,057.75	18,600,000.00	(36,164,057.75)	17,555,000.00
	Information, Youth, Sport & Culture	38,473,361.00	13,580,000.00	(24,893,361.00)	64,628,246.75
	Social Welfare Section	105,366,781.00	52,126,000.00	(53,240,781.00)	11,134,840.03
	Trade Section and Cooperatives	7,494,000.00	9,300,000.00	1,806,000.00	0.00
	SUB-TOTAL	**639,644,815.85**	**628,063,880.00**	**(11,580,935.85)**	**405,472,590.08**
	GRAND TOTAL	**1,753,260,464.54**	**1,062,963,880.00**	**(690,296,584.54)**	**969,773,501.08**
	OTHER OVER HEAD	**849,664,701.55**	**1,080,000,000.00**	**230,335,298.45**	**539,966,872.90**
	TOTAL	**2,602,925,166.09**	**2,142,963,880.00**	**(459,961,286.09)**	**1,509,740,373.98**
8.20	**OVER HEAD COST BY SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Settlement of Outstanding Liabilities	21,351,839.00	47,000,000.00	25,648,161.00	0.00
	Land Compensation	16,597,664.00	30,000,000.00	13,402,336.00	0.00
	Renovation of Local Government Secretariat	10,413,729.00	20,000,000.00	9,586,271.00	0.00
	Renovation of L.G.E.A Secretariat	10,399,087.00	10,000,000.00	(399,087.00)	0.00
	Renovation of Duplex House (CM House)	22,944,000.00	30,000,000.00	7,056,000.00	0.00
	Renovation of Guest House	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Renovation of Staff quarters	3,958,092.66	32,000,000.00	28,041,907.34	0.00
	sub-Total	**95,664,411.66**	**189,000,000.00**	93,335,588.34	0.00

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Tractor Loan Repayment to Jasco	8,308,751.00	10,000,000.00	1,691,249.00	0.00
	Earth filling at Maigatari Falkin	3,081,850.00	500,000.00	(2,581,850.00)	0.00
	Earth filling kwanardniya	8,473,665.00	4,000,000.00	(4,473,665.00)	0.00
	Earth filling at Jajeri, kwanar daniya to Turbus	2,505,000.00	4,000,000.00	1,495,000.00	0.00
	Contribution for the Sensitization of Climate Change Mitigation	8,150,000.00	10,000,000.00	1,850,000.00	0.00
	purchase of Grains	19,746,162.00	30,000,000.00	10,253,838.00	0.00
	Grazing reserve	4,500,000.00	5,000,000.00	500,000.00	0.00
	Poultry farming	8,495,000.00	30,000,000.00	21,505,000.00	0.00
	Fishing farming	31,386,496.00	30,000,000.00	(1,386,496.00)	0.00
	Purchase of vetinery drugs	9,146,356.00	10,000,000.00	853,644.00	0.00
	forest and shoulder bolt	1,650,000.00	5,000,000.00	3,350,000.00	0.00
	Demarcation of grazing reserves	15,000,000.00	15,000,000.00	0.00	0.00
	capacity building for dry land	7,370,000.00	20,000,000.00	12,630,000.00	0.00
	road side tree planting	2,759,000.00	4,000,000.00	1,241,000.00	0.00
	Sub-Total	**130,572,280.00**	**177,500,000.00**	**46,927,720.00**	0.00
				0.00	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fencing of borehole and repairs	4,112,670.35	5,000,000.00	887,329.65	0.00
	Solar fencing and repairs	4,472,300.00	5,000,000.00	527,700.00	0.00
	Renovation of Women Centre	39,334,323.00	20,000,000.00	(19,334,323.00)	0.00
	Provision for Students Care Programme	62,629,172.54	67,000,000.00	4,370,827.46	0.00
	Purchase of Security Equipment	1,285,000.00	3,000,000.00	1,715,000.00	0.00
	Procurement of Security Equipment	12,000,000.00	10,000,000.00	(2,000,000.00)	0.00
	Contrib. for unified project programme	63,641,202.00	100,000,000.00	36,358,798.00	0.00
	Conversion of streetlight to solar	22,400,000.00	40,000,000.00	17,600,000.00	0.00
	Additional Extension of Street lighting at Abuja Quarters etc	8,000,000.00	50,000,000.00	42,000,000.00	0.00
	Purchase of Hand pumps materials	154,609,177.00	50,000,000.00	(104,609,177.00)	0.00
	Conversion of water pump Generator to solar structure	420,000.00	20,000,000.00	19,580,000.00	0.00
	conv. Of motorize to solar	12,799,437.00	15,000,000.00	2,200,563.00	0.00
	conversion Of motorize to solar water	43,836,500.00	50,000,000.00	6,163,500.00	0.00
	Purchase of Submersible Pumps materials	44,844,400.00	40,000,000.00	(4,844,400.00)	0.00
	Rehabilitation of PHC Office Maigatari	5,000,000.00	5,000,000.00	0.00	0.00
	Empowerment General	74,201,943.00	30,000,000.00	(44,201,943.00)	0.00
	Palliatives General	60,001,885.00	20,000,000.00	(40,001,885.00)	0.00
	Purchase of Hand pumps materials	9,840,000.00	10,000,000.00	160,000.00	0.00
	Sub-Total	**623,428,009.89**	**540,000,000.00**	**(83,428,009.89)**	0.00
	TOTAL	**849,664,701.55**	**1,080,000,000.00**	**230,335,298.45**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	63,578,545.25	100,000,000.00	36,421,454.75	41,071,064.45
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	63,578,545.25	100,000,000.00	36,421,454.75	41,071,064.45
	2% Sule Lamido University Kafin Hausa	127,275,030.07	60,000,000.00	(67,275,030.07)	98,170,643.00
	Contribution to State & LG Joint Projects &Programmes	556,000,000.00	150,000,000.00	(406,000,000.00)	413,000,000.00
	5% EMIRATE	301,763,241.85	100,000,000.00	(201,763,241.85)	171,773,580.66
	STABILIZATION	400,896,590.84	150,000,000.00	(250,896,590.84)	308,261,152.93
	TOTAL	**1,513,091,953.26**	**660,000,000.00**	(853,091,953.26)	**1,073,347,505.49**
NOTE	**TRANSFER TO OTHER GOVT. AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	16,037,600.00	150,000,000.00	133,962,400.00	179,643,850.00
	Ministry for Water Resources (Water Facilities)	0.00	180,000,000.00	180,000,000.00	152,620,322.86
	Directorate of Special Services (Vigilante, Hisbah & Disable)	13,700,666.00	23,126,000.00	9,425,334.00	17,881,666.65
	Directorate of Salary and Pension Administration(retirement benefit)	18,233,845.28	250,000,000.00	231,766,154.72	31,258,020.48
	PHC agencies (Masaki, & Allura Da Zare)	10,720,000.00		(10,720,000.00)	1,800,000.00
	Min. of information (JBC)	600,000.00	1,080,000.00	480,000.00	600,000.00
	Jigawa state health insurance (J. BASIC HEALTH)	10,610,000.00	150,000,000.00	139,390,000.00	500,000.00
	STATE EMERGENCY MANAGEMENT AGENCY(RAMADAN FEEDING)	105,090,970.48	0.00	(105,090,970.48)	0.00
	SECURITY GUARD (Directorate of special service)	66,250,000.00	0.00	0.00	0.00
	TOTAL	**241,243,081.76**	**754,206,000.00**	**512,962,918.24**	**384,303,859.99**

NOTE	CONSTRUCTION AND PURCHASE OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	Purchase of Official Vehicle to the office of the Vice Chairman, Secretary and Speaker	103,099,375.00	150,000,000.00	46,900,625.00	0.00
	Construction of a town Hall and Recreational Center and Maintenance works at Maigatari	277,026,452.00	261,000,000.00	(16,026,452.00)	0.00
	Construction of police out post	1,863,620.00	30,000,000.00	28,136,380.00	0.00
	Construction of District Head office	1,945,266.00	20,000,000.00	18,054,734.00	0.00
	Construction of midwife Quarters at jajiri	50,000,000.00	20,000,000.00	(30,000,000.00)	0.00
	Purchase of photocopier and printer for office	9,900,000.00	15,000,000.00	5,100,000.00	0.00
	SUB TOTAL	**443,834,713.00**	**591,000,000.00**	**(301,669,426.00)**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	construction of slaughter slab kukayasku	741,650.00	10,000,000.00	9,258,350.00	0.00
	Construction of Refuse Disposal incinerators at maigatarikudu, maigatariarewa	4,836,990.00	5,000,000.00	163,010.00	0.00
	Construction of 2No public convenience @ Katika and Bosuwa	5,000,000.00	55,000,000.00	50,000,000.00	0.00
	Construction of Drainage	454,361.72	30,000,000.00	29,545,638.28	0.00
	Construction of Photo Type shops	16,662,655.00	10,000,000.00	(6,662,655.00)	0.00
	Construction of Hybridge Solar street light	11,350,125.00	20,000,000.00	8,649,875.00	0.00
	Construction of Tea Come Shops	5,738,725.00	5,000,000.00	(738,725.00)	0.00
	Installation of solar street light	4,388,000.00	5,000,000.00		0.00
	SUB TOTAL	**49,172,506.72**	**140,000,000.00**	**(90,827,493.28)**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Drilling of borehole at KankarenKadeta	1,900,000.00	2,000,000.00	100,000.00	0.00
	Construction of 1 block islamiyya	4,200,000.00	5,000,000.00	800,000.00	0.00
	Construction of Bore-hole at Bosuwa, jajeri, and Hana kango (ongoing)	4,013,571.00	6,000,000.00	1,968,382.00	0.00
	Construction of Hand pump	8,806,335.00	10,000,000.00	1,193,665.00	0.00
	purchase of furniture to primary school	2,140,000.00	50,000,000.00	47,860,000.00	0.00
	Construction of Health post	10,000,000.00	100,000,000.00	90,000,000.00	0.00
	Provision of water at NYSC Lodge	2,865,735.00	3,000,000.00	134,265.00	0.00
	SUB TOTAL	**33,943,641.00**	**176,000,000.00**	**142,056,312.00**	0.00
	GRAND TOTAL	**526,950,860.72**	**651,000,000.00**	**(2,108,843,510.00)**	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	3,265,240.42
	CURRENT YEAR ADVANCE	2,919,761.28
	MARGINS	**345,479.14**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	54,776,941.38
	PREVIOUS YEAR NCL	55,603,497.03
	MARGINS	**(826,555.65)**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	251,811.88	13,749,607.00
	OVERHEAD ACCOUNT	320,401.50	145,512.00
	SALARY ACCOUNT	630,202.40	25,496,377.00
	PROJECT ACCOUNT	5,680,533.76	4,691,606.00
	LOAN ACCOUNT	0.00	4,252.00
	REVENUE ACCOUNT	4,337,659.85	8,666,836.00
	TOTAL	**11,220,609.39**	**52,754,190.00**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	19,761.28	365,240.42
	OTHER ADVANCE	2,900,000.00	2,900,000.00
	TOTAL	**2,919,761.28**	**3,265,240.42**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2025)		3,410,826,265.31	50,118,444.44	12,643,850.00	92,581,163.61	280,843,750.00	3,847,013,473.36
	ADDITION FOR THE YEAR 31/12/25		378,469,719.72	2,140,000.00	9,900,000.00	33,341,766.00	103,099,375.00	526,950,860.72
			3,789,295,985.03	52,258,444.44	22,543,850.00	125,922,929.61	383,943,125.00	4,373,964,334.08
	DEPRECIATION B/F		68,216,525.31	5,011,844.44	2,528,770.00	6,175,163.61	56,168,750.00	138,101,053.36
	DEPRECIATION CHARGE FOR THE YEAR		75,785,919.70	5,225,844.44	4,508,770.00	8,399,059.40	76,788,625.00	170,708,218.55
	TOTAL DEPRECIATION		144,002,445.01	10,237,688.88	7,037,540.00	14,574,223.01	132,957,375.00	308,809,271.91
								0.00
	NET BOOK VALUE AS AT 31/12/2025		**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**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	1,893,743.05	1,893,181.00
	8% CPS	16,835,985.00	16,835,985.00
	MHWUN	1,834,323.00	1,834,323.00
	PARTY CONTR.	1,514,000.00	1,514,000.00
	RET.MONEY	9,452,060.20	260,716.29
	GOVT TAX	649,627.74	649,627.74
	7.5% VAT	1,289,577.00	179,447.00
	TOTAL	**33,469,315.99**	**23,167,280.03**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE		
	5%WHT	9,518,314.00	9,265,614.00
	OTHERS	11,789,311.39	23,170,603.00
	TOTAL	**21,307,625.39**	**32,436,217.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	**3,695,752,168.41**	0.00		3,695,752,168.41
	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	**3,695,752,168.41**	0.00	0.00	**3,695,752,168.41**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	13,576,184.86	(42,799,551.00)
	SURPLUS/DEFICIT FOR THE YEAR	315,190,138.19	56,375,735.86
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**328,766,323.05**	**13,576,184.00**

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 Maigatari 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.

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

1. GENERAL SHARE OF FAAC (STATUTORY REVENUE)

Representing89.15 % of the total budgetary provision for the year 2025 amounting toFour Billion, Three Hundred and Twenty Five Million, Nine Hundred and Sixty Thousand, Nine Hundred and Seventy Six Naira only (₦4,325,960,976.00),Maigatari Local Government have received the total Sum of Three Billion, Eight Hundred and Fifty Six Million, Three Hundred and Ninety Four Thousand, Sixty One Naira, Sixty Seven Kobo (₦3,856,394,061.67) only as FAAC share (statutory revenue).

2. GOVERNMENT SHARE OF VAT

A total of Two Billion, Nine Hundred and Thirty Four Million, Six Hundred and Sixty Thousand, Ninety Three Naira, Eighty Two Kobo (₦2,934,660,093.82) only which represents 99.61% of the total budgeted Sum of Two Billion, Nine Hundred and Fourty SixMillion, Two Hundred and Thirty One Thousand, Two Naira Only (₦2,946,231,002.00) was received by the Maigatari Local Government during the year 2025 as share of VAT.

3. NON TAX REVENUE

The Sum of Ninety Five Million, Five Hundred and Ninety Four Thousand, Two Hundred and Fourty Nine Naira, Fifty Two Kobo (₦95,594,249.52) only which represents 186.74% of the total budgetary provision of Fifty One Million, One Hundredand Ninety Thousand Naira only (₦51,190,000.00) was received by the local government as non-tax revenue during the year 2025.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The Sum of Five Hundred and Thirteen Million, Nine Hundred and Fourty Thousand, Nine Hundred and Eighty Five Naira, Twelve Kobo (₦513,940,985.12) only was received by the local government which represents 25,697.05% of budgeted amount during the year which is Two Million Naira only (₦2,000,000.00) from the State Independent Revenue and Stabilization from the Ministry for Local Government.

5. BANK RECONCILIATION

All the accounts maintained by the local government council have been properly reconciled.

6. BUDGET PERFORMANCE

The budget performance of the local government can be seen in table analysis below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
SHARE OFGOVERNMENT STATUTORY REVENUE	3,856,394,061.67	4,325,960,976.00	(469,566,914.33)	89.15
GOVERNMENT SHARE OF VAT	2,934,660,093.82	2,946,231,002.00	11,570,908.18	99.61
TAX REVENUE			100,000.00	
NON TAX REVENUE	95,594,249.52	51,190,000.00	(44,404,249.52)	186.74
TRANSFER FROM OTHER GOVERNMENT ENTITIES	513,940,985.12	2,000,000.00	(511,940,985.12)	25,697.05
TOTAL REVENUE	**7,400,589,390.13**	**7,325,481,978.00**	**(75,107,412.13)**	101.03
EXPENDITURE				
RECURRENT EXPENDITURE	7,085,399,251.94	6,991,465,178.00	(93,934,073.94)	101.34
CAPITAL EXPENDITURE	526,950,860.72	665,791,911.00	138,841,005.28	79.15
TOTAL EXPENDITURE	**7,612,350,159.66**	**7,657,257,089.00**	**44,906,929.34**	**99.41**

1. TOTAL REVENUE

The total Sum of Seven Billion, Four Hundred Million, Five Hundred and Eighty Nine Thousand, Three Hundred and Ninety Naira, Thirteen Kobo (₦7,400,589,390.13) only representing 101.03% of the budgeted amount of Seven Billion, Three Hundred and Twenty Five Million,Four Hundred and Eighty OneThousand, Nine Hundred and Seventy Eight Naira only (₦.7,325,481,978.00) was received by Maigatari Local government from Federation account, Independent revenue and receipts from other government entities during the year 2025.

2. RECURRENT EXPENDITURE

The total Sum of Seven Billion, Eighty Five Million, Three Hundred and Ninety Nine Thousand, Two Hundred and Fifty OneNaira Ninety Four Kobo (₦7,085,399,251.94) which represents 101.34% of the budgetary provision of Six Billion, Nine Hundred and Ninety One Million, Four Hundred and SixtyFive Thousand, One Hundred and Seventy Eight Naira only (₦6,991,465,178.00) was expended on recurrent expenditure during the year 2025.

3. CAPITAL EXPENDITURE

Capital expenditure to the tune of Five Hundred and Twenty Six Million, Nine Hundred and Fifty Thousand, Eight Hundred and SixtyNaira, Seventy Two Kobo (₦526,950,860.72) which represents 79.15% of the total budget provision of Six Hundred and Sixty Five Million, Seven Hundred and Ninety One Thousand, Nine Hundred and Eleven Naira only (₦665,791,911.00) was expended on capital expenditure.

4. RECOMMENDATIONS

a. More effort should be intensified to expand the local government revenue sources to enable the Local Government serve as expected.

b. The direction of the Local Government should be more on capital projects/expenditures instead of recurrent expenditures.

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

1. The Local Government kept books of account with exception of INVESTMENT FIXIED ASSET REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Maigatari 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 INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Two Billion Six Hundred and Eighty Two Million Two Hundred and Eighty Eight Thousand Nine Hundred and Seventy Four Naira Fifty Seven Kobo {N 2,682,288,974.57} only was issued to Maigatari Local Government Council and the same amount was Resolved and Verified no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/MGR/LQ1/25	Un Presented Payment vouchers	35,001,335.15	35,001,335.15	0.00
2	ALG/AUD/MGR/LQ/2/25	Irregular Expenditure	176,619,574.04	176,619,574.04	0.00
3	ALG/AUD/MGR/LQ/3/25	Un Accounted Expenditure	61,322,079.15	61,322,079.15	0.00
4	ALG/AUD/MGR/LQ/4/25	Payment for items not take Charge	72,777,696.00	72,777,696.00	0.00
5	ALG/AUD/MGR/LQ/5/25	Un Approved Payment vouchers	18,000,000.00	18,000,000.00	0.00
6	ALG/AUD/MGR/LQ/6/25	Payment for Services yet to be Rendered	10,911,000.00	10,911,000.00	0.00
7	ALG/AUD/MGR/LQ/7/25	Fictitious Payment	29,350,000.00	29,350,000.00	0.00
8	ALG/AUD/MGR/LQ/8/25	Un Posted Receipt and Expenditure into Cashbook and Books for Accounting	916,563,950.00	916,563,950.00	0.00
9	ALG/AUD/MGR/LQ/9/25	Un Presented Payment	120,835,243.34	120,835,243.34	0.00
10	ALG/AUD/MGR/LQ/10/25	Un Accounted Transaction	160,595,855.40	160,595,855.40	0.00
11	ALG/AUD/MGR/LQ/11/25	Fictitious Payment	57,727,111.00	57,727,111.00	0.00
12	ALG/AUD/MGR/LQ/12/25	Irregular Payment	668,647,511.57	668,647,511.57	0.00
13	ALG/AUD/MGR/LQ/13/25	Services not Rendered	110,963,416.51	110,963,416.51	0.00
14	ALG/AUD/MGR/LQ/14/25	Unremitted Contract Tax	63,026,501.89	63,026,501.89	0.00
15	ALG/AUD/MGR/LQ/15/25	Unremitted Local Revenue	6,138,945.25	6,138,945.25	0.00
16	ALG/AUD/MGR/LQ/16/25	Partly Executed items Contract Execution	1,863,432.00	1,863,432.00	0.00
17	ALG/AUD/MGR/LQ/17/25	Un Presented Payment	125,723,340.42	125,723,340.42	0.00
18	ALG/AUD/MGR/LQ/18/25	Unremitted Contract Tax	11,613,776.65	11,613,776.65	0.00
19	ALG/AUD/MGR/LQ/19/25	Irregular Payment	34,608,206.20	34,608,206.20	0.00
	TOTAL		2,682,288,974.57	2,682,288,974.57	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 Maigatari Local Government staff and local Education Authorities. To this effect, a number of Fifty One [51] 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 Sixteen Million Seven Hundred and Eight Thousand Seven Hundred and Two Naira (N 116,708,702.00) only.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Fourteen [14] numbers of staff retired and deceased owed Maigatari Local Government Council, the sum of Four Million Five Hundred and Ninety Seven Thousand Three Hundred and Four Naira (N 4,597,304.00) only which has been deducted and remitted back by the pension administration.

QUERIES

Balance [illegible] 6.

35,001,335.15

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MGR/LQ1/25

The, ~~HON: CHAIRMAN~~

Maigatari Local Government

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

Audit Form 1 Station: Maigatari
Pv. No.: CC Date:
Head CC Sub Head CC
Amount N: 34,822,335.15 35,001,335.15
Payee: VARIOUS
Nature of Payment: VARIOUS
Date:

AUDIT QUERRY

DCA
Go through & treat
AG 6/10/2x

UN-PRESENTED PAYMENT VOUCHERS JAN-JUNE 2025

It was observed with dismay that, the sum of thirty four million eight Hundred and twenty two thousand three hundred thirty five naira fifteen kobo (₦34,822,335.15) was expended for the period of January – June 2025 with out payment vouchers. All efforts were made to the local official to produce the payment vouchers but all are in vain.

This practice is contrary to the provision of financial memorandum chapter (14:3) In view of this, therefore, the officers concerned should explain or appropriate measure be taken against them. refer to the attached for details.

This is copied to the Auditor General Local Government council Jigawa State and zonal Director Audit Gumel zone for their information

Mansur A. Adahama
Area Auditor
Maigatari Local Government

MAIGATARI LOCAL GOVERNMENT AUDIT
JIGAWA STATE
Sign: Date:

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

12

Babale

176,619,574.04

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MGR/LQ2/25

The, ~~HON. CHAIRMAN~~

Maigatari Local Government

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

Audit Form 1

Station: Maigatari

Pv. No.: CC Date:

Head CC Sub Head CC

Amount N: ~~181,689,574~~ 176,619,574.04

Payee: VARIOUS

Nature of Payment: VARIOUS

Date:

AUDIT QUERRY

DCA
Pls deal
AG
6/10/25

IRREGULAR EXPENDITURE JANUARY – JUNE 2025

Payment vouchers to the tune of the one hundred and eighty one million six hundred and eight nine hundred five hundred and seventy four hundred naira (₦181,689,574) Attached schedule refers were observed paid without supporting documents attached. This is contrary to the provision of financial memorandum chapter 14:4 and 14:5

In view of the above, therefore, the attention of the concerned officers is here by drown to produce and attach the requested documents and pass same to this office for further verification and inspection. Refer to the attached for details

This is copied to the Auditor General Local Government council and zonal Director Audit Gumel zone for their information and further necessary action.

Ward regards.

Acted on as endorsed and filed appropriately please.
DCA
2/10/25

Mansur A. Adahama
Area Auditor
Maigatari Lo...

MAIGATARI LOCAL GOVERNMENT AUDIT
JIGAWA STATE
Sign: Date:

22

Balance 61,322,079.15

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MGR/LQ3/25

Local Query No. ~~HON. CHAIRMAN~~

The, Maigatari Local Government

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

Audit Form 1 Maigatari
Station:
Pv. No.: CC Date:
Head CC Sub Head CC
Amount N: 58,698,079.15
61,322,079.15
Payee: Sundry Person
Nature of Payment: VARIOUS
Date:

AUDIT QUERRY

DCA
Kindly study & deal
AG 6/10/25

UN-ACCOUNTED EXPENDITURE JAN-JUNE 2025

It was observed with dismay that, the sum of Fifty Eight million six Hundred and ninety eight thousand and seventy nine naira fifteen kobo (₦58,698,079.15) was expended for the period of January – June 2025 without raising and posting payment vouches' into cash book to support the payment made.

In view of the above, therefore, the attention of the officers concerned should be drawn to account for the expended amount and pass same to this office for verification other wise appropriate action be take against them. Refer to the attached for details.

This is copied to the Auditor General Local Government council Jigawa State and zonal Director Audit Gumel zone for their information and further necessary action.

Mansur A. Adahama
Area Auditor
Maigatari Local Government

MAIGATARI LOCAL GOVERNMENT AUDIT
JIGAWA STATE
Sign: Date:

OK, noted and would be treated as directed please
DCA
8/10/25

TV with actual balance
26

72,777,696=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MGR/LQ4/25

Audit Form 1 Maigatari
Station:
Pv. No.: CC Date:
Head CC Sub Head CC
Amount N: 61,252,696 72,777,696=
Payee: VARIOUS
Nature of Payment: VARIOUS
Date:

Local Govt No. HON. CHAIRMAN
The Maigatari
Local Government

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

DCA
Pls deal
AG 6/10/25

AUDIT QUERRY

PAYMENT FOR ITEMS NOT TAKEN ON CHARGE
JANUARY – JUNE 2025

Posting of payment vouchers against store ledgers were conducted in which revealed that, the total sum of sixty one million two hundred and fifty two thousand six hundred and ninety six naira (₦61,252,696) was paid for the items not received and accounted into store.

In view of the above, therefore, you are required to produce the items and account for them into store or else re found the amount involved into the local Government account and this office be informed for further inspection.

The same copied to the Auditor General Local Government council and zonal Director Audit Gumel zone for their information and further necessary action.

Mansur A. Adahama
Area Auditor
Maigatari Local Government.

MAIGATARI LOCAL GOVERNMENT AUDIT
JIGAWA STATE
Date:
Sign:

To be treated as endorsed when filed as appropriately please.
DCA 22/10/25

Balance 18,000,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/MGR/LQ5/25
The, HON. CHAIRMAN
Maigatari
Local Government

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

Station: Maigatari
Pv. No.: CC *Date:*
Head CC *Sub Head* CC
Amount N: 11,700,000 ×
Payee: SUNDRY 18,000,000
Nature of Payment;
Date:

AUDIT QUERRY

UN APPROVED PAYMENT VOUCHER'S

It was observed with dismay that the sum of Eleven million and seven hundred thousand naira (₦11,700,000) was expended without payment vouchers being approved by the chairman. This practice has contradicts the provision of financial memorardum which states that, ''only properly authorized payment vouchers could be admitted as a charge against public funds" chapter 14:3. refers.

In view of the above, therefore, the officers concerned should produce the appropriate payment vouchers covering the amount other wise appropriate action be taken against them. refer to the attached for details..

This is copied to the Auditor General Local Government council Jigawa State and zonal Director Audit Gumel zone for their information

Mansur A. Adahama
Area Auditor
Maigatari Local Government.

MAIGATARI LOCAL GOVERNMENT AUDIT
JIGAWA STATE
Sign: Date:

DCA
Pls treat
AG 6/10/25

Deal as endorsed and ... when filed appropriately ...

7V with actual budget
33

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/MGR/LQ6/25

Local Query No.

The HON. CHAIRMAN

Maigatari Local Government

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

Audit Form Station: Maigatari

Pv. No. CC Date:

Head CC Sub Head: CC

Amount N: 10,911,000

Payee: Sundry Person

Nature of Payment: VARIOUS

Date:

AUDIT QUERRY

DCA
Pls deal
AG 6/10/25

PAYMENT FOR SERVICES YET TO BE RENDERED JANUARY - JUNE 2025

Examination of the paid payment vouchers revealed to us that the sum of ten million nine hundred and eleven thousand naira (10,911,000) has been paid with out rendering the intended service. This action contradicts section 17 of the operational guideline and chapter 14:9 (2) of the financial memorandum.

Let the concerned officer be ask to explain this anomalies or else recover the whole amount involved and this office be furnished with RVs raised.

This is copied to the Auditor General Local Government council Jigawa State and zonal Director Audit Gumel zone for their information

Treat accordingly as endorsed within filed appropriately please.

Mansur A. Adahama
Area Auditor
Maigatari Local Government.

MAIGATARI LOCAL GOVERNMENT AUDIT
JIGAWA STATE
Sign: Date:

Pls with actual balance

36

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/AUD/MGR/LQ7/25

The, HON. CHAIRMAN Maigatari Local Government

Station: Maigatari

Pv. No.: CC Date:

Head CC Sub Head: CC

Amount N: 29,350,000 ✓

Payee: Balarabe Usman

Nature of Payment: Various

Date:

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

DCA
Pls deal as usual
AG 6/10/25

AUDIT QUERRY

FICTITIOUS PAYMENTS

The attached listed payment vouchers amounting to twenty nine millions three hundred and fifty thousand naira (₦29,350,000) was paid to Balarabe Usman (HOD Community) for the purchases and supply of roofing sheet, purchase and supply of Bags of Cements, purchase of white yard, Empowerment of women and financial assistance to vulnerable persons, to my surprise the expenditure was incurred without the following .

No Beneficiary list, their payment details and sign.

No Receipt and S.R.V for the white yard purchases

No list and sign of the beneficiaries

Irrelevant receipt for the cement purchase

Irrelevant receipt for the roofing sheet purchased

In view of the above, therefore, officers concerned should explain or appropriate measure be taken against him

This is copied to the Auditor General Local Government council Jigawa State and zonal Director Audit Gumel zone for their information

Mansur A.

Mansur A. A...
A...
Maigatari Local Government.

MAIGATARI LOCAL GOVERNMENT AUDIT JIGAWA STATE
Sign: Date:

To be treated as endorsed and directed when filed appropriately pls.

DCA 3/10/25

NIL Balance
c/fe 79,537,597.80 ✓
~~916,503,760~~
₦~~432,810,624.29~~
Balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MGR/LQ7/2025 8

The, Chairman
Maigatari Local Government

Station: Maigatari
Pv. No.: CC Date: July -Nov 2025
Head CC Sub Head: CC
Amount N: 916,563,950 x
Payee: Sundries 916,503,760.
Nature of Payment; Un-accounted Receipts
Date: July -Nov 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Kindly deal
AAG 17/2/26

AUDIT QUERRY

UN-POSTED RECEIPTS AND EXPENDITURE INTO THE CASHBOOK AND OTHER BOOKS OF ACCOUNT NOVEMBER, 2025

During audit treasury inspection for the month of November, 2025 revealed that the amount received as the allocation for the month (₦916,563,950) only were not posted into the cashbook and other books of account.

This is contrary to model financial memorandum chapter 39:3(C)2. In view of the above therefore, the officers concern should be directed to effect all entries and post to the all relevant books and forward to this office for further examination

4/2/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI LOCAL GOVERNMENT

Balance = ₦30,898,000 = Ntp.

120,835,243.34

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/STK/L09/2025

Local Querry No. LQ 9

The, The Chairman,

Maigatari *Local Government*

Audit Form 1

Station: Maigatari

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

Head CC *Sub Head:* CC

Amount N: 120,830,245.34

Payee: Sundries 120,835,243.34

Nature of Payment; Un-presented Payments Vouchers

Date: July- Nov. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
P/s deal
AAG 17/2/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS JULY –NOVEMBER, 2025

It was observed with great dismay that, the sum of One Hundred and Twenty Million Eight Hundred and Thirty Thousand Two Hundred and Forty Five Naira Thirty Four Kobo (**₦120,830,245.34)** only was expended to incur various expenditures during the period of July – November, 2025 without payment vouchers. All efforts were made to the Local Government Officials to produce the payment vouchers but all in vain.

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

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

4/2/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI L.G

Bolance

NIL
cte

160,595,855.40

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/MGR/LQ9/2025 10

Local Query No Chairman

The, Maigatari

Local Government

Audit Form I

Station: Maigatari

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount N: July - Nov 2025

Payee: 160,600,855.40

Nature of Payment; Sundry Persons

UN-Accounted

Transaction

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
2i/c
AG 17/2/26

AUDIT QUERRY

UN-ACCOUNTED TRASACTION JULY – NOVEMBER, 2025

It was observed with a great dismay that, the sum of One Hundred and Sixty Million, Six Hundred Thousand Eight Hundred and Fifty Five Naira Forty Kobo (N160,600,855.40) only was expended for the period of July – November, 2025 without raising and posting payment vouchers into cash book to support the payment made. This action contradict chapter 39:3(a) of the model financial memorandum.

In view of the above therefore, the attention of the officers concerned should be drawn to account for the expenditure made and pass same to this office for verification or otherwise an appropriate action be taken against them. Refer to the attached for details, this is copied to the Auditor General Local Government Council, Jigawa State and Zonal Director Audit Gumel Zone for their information and further necessary action.

4/2/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI LOCAL GOVERNMENT

TV with involved amount ctc.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/MGR/LQ~~10~~ 11/2025

Local Querry Chairman

The,

Maigatari *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/0/26
RECEIVED

DCA
P/s deal
AG 17/2/26

Audit Form 1
Station: Maigatari
Pv. No.: CC *Date:* July -Nov 2025
Head CC *Sub Head:* CC
Amount N: 57,727,111
Payee: Sundry Person
Nature of Payment; Fictitious Payment
Date: July -Nov 2025

AUDIT QUERRY

FICTITIOUS PAYMENT JULY – NOVEMBER, 2025

During audit treasury inspection for the period of July – November, 2025 payment totaling to Fifty Seven Million Seven Hundred and Twenty Seven Thousand One Hundred and Eleven Naira (₦57,777,111.00) only observed as fictitious these expenditure could not be traced for, and the officers responsible were not in the position to explain further. This is contrary to chapter 14:9(2) of the model financial memorandum.

In view of the above therefore, the officers responsible for such an act should be directed to refund the amount involved and this office be furnish with details of the refund for further clarification

7/2/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI LOCAL GOVERNMENT

Balance ~~30,550,000~~ 64,614

668,647,511.57

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/MGR/LQ12/2025

The, Chairman

Maigatari *Local Government*

Station: Maigatari

Pv. No.: CC *Date:* July–Nov, 2025

Head CC *Sub Head:* CC

Amount N: 666,068,165.97

Payee: VARIOUS

Nature of Payment; IRREGULAR PAYMENT

Date: July–Nov, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
17/2/26

AUDIT QUERRY

IRREGULAR PAYMENT JULY-NOVEMBER, 2025

Payment to the tune of Six Hundred and Sixty Six Million Sixty Eight Thousand One Hundred and Sixty Five Naira Ninety Seven Kobo (₦666,068,165.97) only were observed been made without evidence and supporting documents (refer to attached details). This is contrary to model financial memorandum chapter 14:3. In view of the above therefore, the attention of the concern officers should drown to produce and attach the required documents and pass the same to this office for further verification. This is copied to the Auditor General Local Government Council and the Zonal Director Gumel Zonal Audit Office for their further action.

4/2/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI LOCAL GOVERNMENT

7V with total amount

110,963,416.51

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/MGR/LQ13/2025

Local Query No. LQ~~12~~ 13

The, Chairman

Maigatariri *Local Government*

Audit Form 1

Station: Maigatari

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount N: 115,584,416.51 ×

Payee: Sundry 110,963,416.51

Nature of Payment; Service Not Render

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG 7/2/26

AUDIT QUERRY

PAYMENT FOR **SERVICES NOT RENDERED**

JULY TO NOVEMBER, 2025

In the course of examining payment vouchers for the period of July to November, 2025, we noticed that expenditures totaling to One Hundred and Fifteen Million Five hundred and Eighty Four Thousand Four Hundred and Sixteen Naira Fifty One kobo (₦ 115,584,416.51) Only, were not been rendered (See Details Attached).

This action violet chapter 14:9 (2) and 39:3 of the model financial memorandum (refers). In view of the above therefore the officers who have been paid to render the services should be required to refund the amount involved to the Local Government Treasury and forward the details of the refund to this office for further clarification.

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

Nasiru Suleiman
Area Auditor
Maigatari

34,668,396.20

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/GMZ/MGR/LQ~~18~~19/2025

The, Chairman

Maigatari *Local Government*

Station: Maigatari

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

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

Amount N: 34,643,396.20 × 34,668,396.20

Payee: Sundry Persons

Nature of Payment; Irregular Payments.

Date:

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS DECEMBER, 2025

Subsequent to the examination of payment vouchers for the period of December 2025. It was observed that a lot of payment vouchers were paid without attaching some vital supporting documents to authenticate the payment amounting to Thirty Four Million Six Hundred and forty Three Thousand Three Hundred and Ninety Six Naira Twenty Kobo (₦34,643,396.20) only refer to attached list.

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

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

4/3/2026
NASIRU SULEIMAN
AREA AUDTOR
MAIGATARI LOCAL GOVT.

Balance
63,026,501.89

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

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

The, Chairman

Maigatari Local Government

Station: Maigatari

Pv. No.: CC Date: July -Nov 2025

Head CC Sub Head: CC

Amount N: ~~65,053,712.34~~ 63,026,501.89

Payee: Sundries

Nature of Payment; Un-Remitted Contract Tax Deducted

Date: July -Nov 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
P's deal
17/2/26

AUDIT QUERRY

UN-REMITTED CONTRACT TAX DEDUCTED JULY –NOVEMBER, 2025

During the recent audit treasury inspection for the period of July - November, 2025. It was observed that contract tax deducted from contractors amounting to Sixty Five Million Fifty Three Thousand Seven Hundred and Twelve Naira Thirty Four Kobo (₦65,053,712.34) only has not been remitted to the body concerned (refer to details attached).

This action violet chapter 39:3(a) of the model financial memorandum. In view of the above therefore, the officers concern should be ask to remit the same amount to the organization concern and this office be furnish with relevant payment remitter for further examination. The same is copied to the Auditor General Local Government Council and the Zonal Auditor Gumel Zonal Audit Office for their information and further action.

7/2/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI LOCAL GOVERNMENT

NIL Balance
cte

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/MGR/LQ~~14~~15/2025

Local Querry No. LQ~~14~~ 15

The, Chairman
Maigatari *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
KAG 18/2/26

Audit Form 1
Station: Maigatari
Pv. No.: CC *Date:* CC
Head CC *Sub Head:* CC
Amount N: 6,138,945.25
Payee: Sundries
Nature of Payment:

Date:

AUDIT QUERRY

UNREMITTED LOCAL REVENUE GENERATED
JUL Y TO NOVEMBER, 2025

Revenue generated from various source of Maigatari Local Government Council, amounting to Six Million One Hundred and Thirty Eight Thousand Nine Hundred and Fourty Five Naira Twenty Five Kobo (₦ 6,138,945.25) Only have not been remitted to the Local Government Revenue Account. (refer to details attached).

This action contradict chapter 39:3 (a) of the model financial memorandum. As such the officers responsible should be directed to remit the amount involved to the designated account and this office be furnish with the details of the remittance for further examination.

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

4/2/2026

Nasiru Suleiman
Area Auditor
Maigatari

TV with actual balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/GMZ/MGR/LQ~~15~~16/2025

Local Query No. LQ~~15~~ 16

The, Chairman Maigatari *Local Government*

Audit Form I
Station: Maigatari
Pv. No.: CC *Date:* CC
Head CC *Sub Head:* CC
Amount N: 1,863,432
Payee: Engr. Abdullahi Maikano
Nature of Payment: Unfixed Items on contract.
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/2/26
RECEIVED

DCA
Pls deal
AG
18/2/26

AUDIT QUERRY

PARTLY EXECUTED

UNFIXED ITEMS ON CONTRACT EXECUTION
JULY-NOVEMBER 2025

During Audit treasury inspection for the period of July to November, 2025, unfixed items on execution of contract was observed (see attached details).

The items worth One Million Eight Hundred and Sixty Three Thousand Four Hundred and Thirty Two Naira (₦ 1,863,432) Only were observed not been fixed as per bill of Quantity requirement.

The attention of the contractors should be drawn for the lapses and ensure that all un-fixed items were fixed accordingly and this office be inform for further verification.

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

9/2/2026

Nasiru Suleiman
Area Auditor
Maigatari

125,723,340.42

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/MGR/LQ~~16~~17/2025

The, Chairman

Maigatari Local Government

Station: Maigatari

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

Head C-CC Sub Head: CC-C

Amount N: 126,123,340.42 X

Payee: Sundry Persons 125,723,340.42

Nature of Payment; Unpresented Payments Vouchers.

Date:

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS DECEMBER, 2025

As a result of examination of payment vouchers for the period of December, 2025. we observed that various payment worth One Hundred and Twenty Six Million One Hundred and Twenty three Thousand Three Hundred and Forty Naira Forty Two (₦126,123,340.42) only. Were made without preparing the authorized payment vouchers to validate the payment (refer to attached list).

The above is contrary to the provision of chapter 14.3 of the financial memorandum. As such therefore, the concerned officers should be asked to explain or else the total sum paid be recovered and this office be furnish with recovery details accordingly.

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

4/3/2026

NASIRU SULEIMAN
AREA AUDTOR
MAIGATARI LOCAL GOVT.

Bal = 11,613,776.65

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/GMZ/MGR/LQ~~17~~ 18/2025

The, Chairman

Maigatari Local Government

Station: Maigatari

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

Head C-CC Sub Head: CC-C

Amount N: ~~11,076,314.57~~ 11,613,776.65

Payee: Sundry Persons

Nature of Payment: Unremitted Contracts Tax Deducted.

Date:

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

DCA
Pls deal
AG 13/3/26

AUDIT QUERRY

UNREMITTED CONTRACTS TAX DEDUCTED DECEMBER, 2025

During the recent Audit Treasury inspection for the period of December, 2025. It was observed that contract tax deduction from contractors amounting to Eleven Million Seventy Six Thousand three Hundred & Fourteen Naira Fifty Seven Kobo (₦11,076,314.57) only. Has not been remitted to the authority concerned (refer to details attached).

This action violet chapter 39.3(9) of the model financial memorandum. In view of the above there, the contractors concerned should be ask to remit the same amount to the organization concern and this office be furnish with relevant payment for further examination.

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

4/3/2026

NASIRU SULEIMAN
AREA AUDITOR
MAIGATARI LOCAL GOVT.

INSPECTION REPORT AND RESPONSE TO QUERIES

1.

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

Our Ref: AUD/GML/Z0/MGT//A.I/V.1//2025 Your Ref: Date: 16/7/2025

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

The Hon Chairman,
Mai Gatari Local Govt, Council

DCA
Pls [illegible] as [illegible] [illegible] AG 6/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE 2025

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

INTERNAL CONTROL SYSTEM

Internal control system enforced by the local govt. was weak as most of the payment vouchers were not presented to internal auditor for his blessing before payment as contained in the model financial memorandum chapter 40:10, to ensure that a very sound and effective internal control exists.

CASH BOOK

Cash book presented to us was posted against the payment vouchers. However, it was not balanced and reconciled.

BANK RECONCILIATION STATEMENT

It was observed that contrary to the model financial memorandum chapter 19:10, no bank reconciliation was prepared during the period under review.

UNPRESENTED PAYMENT VOUCHERS

It was observed during our inspection for the period under review that payment vouchers worth sixty-two million nine hundred and thirty-one thousand one hundred and four naira eighty-five kobo (₦62,936,104.85) only were up to the the time of writing this report not presented for auditing as a result of that Query letter No. ALG/AUD/MGR/LQ1/2025 was issued.

UN ACCOUNTED PAYMENT VOURCHES FROM THE CASH BOOK

Expenditure worth fifty-eight million six hundred and ninety-eight thousand nine hundred and ninety-eight naira fifteen kobo (₦58,698,079.15) only was made. However the said amount is yet to be accounted, as a result of which query letter no ALG/AUD/MGR/LQ2/2025 was issued.

To be treated accordingly as endorsed and directed when filed appropriately, please.
[illegible]
DCA
22/10/25

2

IRREGULAR PAYMENT

Payment vouchers amounting to one million eight hundred and eighty one million six hundred and eighty nine thousand five hundred and seventy four naira , (₦181, 689.574) only were made without the attachment of necessary documents to support the payment. As a result, query No. ALG/AUD/MGR/LQ3/2025 was issued.

PAYMENT FOR ITEM NOT TAKEN ON CHARGE

Expenditure to the tune of sixty-one million two hundred and fifty-two thousand six hundred and ninety-six naira (₦61,252,696) only ware made either irregularly or actually for goods not supplied. As such, query letter No. ALG/AUD/MGR/LQ4/2025 was issued to that respect.

UNAPPROVED PAYMENT VOUCHERS BY THE HON. CHAIRMAN

A total sum of eleven million seven hundred thousand naira (₦11,700,000) only was observed during the examination of the payment vouchers that no approval of the hon. chairman as such. Query No. ALG/AUD/MGR/LQ5/2025 was issued.

PAYMENT FOR SERVICES YET TO BE RENDERED

An expenditure worth ten million nine hundred and eleven thousand naira (₦10,911,000) only was observed as services yet to be rendered and hence query No. ALG/AUD/MGR/LQ6/2025 was issued to that.

FICTITIOUS PAYMENT

It was observed that a total sum of Twenty-nine million, three hundred and fifty thousand Naira (₦29,350,000.00) only was expended as fictitious, refers to the query No. ALG/AUD /MGR//LQ7/2025 issued to that respect.

DAILY ABSTRACTS OF EXPENDITURE

During the period under review, the subsidiary books posting stopp in the month of May 2025. The management was notified for necessary action.

CONCLUSION

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

RECOMMENDATIONS

The attention of the management is hereby drawn to the following recommendations for possible consideration:

- Improve the internal control system.

- Ensure monthly bank reconciliation between the bank and the cash book.
- Prepare un presented payment vouchers with full supporting documents.
- Should account for the unaccounted payment.

All financial activities must be in accordance with the provisions of the Model Financial Memorandum.

Same is copied to the Auditor-General, Local Government Council, Dutse, Jigawa State, for his information.

Ismaila Dauda ACMA
Zonal Director,
Gumel Zone.

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

Our Ref: LG/AUD/GMZ/MGR/R1/Vol.1/25 Your Ref: ______ Date: 6TH/02/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 12/2/26
RECEIVED

DCA
Kindly deal
AG 17/2/25

The Chairman,
Maigatari Local Government Council,
Jigawa State.

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER, 2025

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

INTERNAL CONTROL SYSTEM

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

I. **CASH BOOK**

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

II. **BANK RECONCILIATION STATEMENT**

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

III. UNPRESENTED PAYMENT VOUCHERS

During Audit inspection, we observed that payment amounting to One Hundred and Twenty Million Eight Hundred and Thirty Thousand Two Hundred and Forty Five Naira Thirty Four Kobo (N 120,830,245.34) only were up to the time of writing this report not been presented for Auditing which resulted in issuing query letter reference No. LG/AUD/GMZ/MGR/LQ8/2025

IV. IRREGULAR PAYMENTS

Various payment vouchers amounting to Six Hundred and Sixty Six Million Sixty Eight Thousand One Hundred Sixty Five Naira Ninety Seven Kobo (N666,068,165.97) only were paid without proper documentations, such as invoice, store receipt voucher (SRV), agreement etc. to support the payments. This is contrary to the provision of model financial memoranda chapter 14, as a result of that Audit query with reference No. LG/AUD/GMZ/MGR/LQ11/2025 was issued.

V. INTERNALLY GENERATED REVENUE JULY TO NOVEMBER, 2025

The local revenue records maintained by the revenue officer were presented and examined, revealed that the sum of Six Million One Hundred and Thirty Eight Thousand Nine Hundred and Forty Five Naira Twenty Five Kobo (N 6,138,945.25) only, was not been remitted. As such Audit query with reference No. LG/AUD/GMZ/MGR/LQ14/2025 was issued.

VI. DAILY ABSTRACT OF EXPENDITURE

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

MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Local Govt. Secretariat
Maigatari Town.

In case of reply please quote
Ref. No. MGTLG/FIN/TRE/VOL.1/XX

Date 30/4/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/4/26
RECEIVED

The Auditor General,

Local Government Audit,

Jigawa State.

DCA
Pls deal
AG 25/5/26

REAPONSE TO AUDIT QUERIES LQ1 - 6 JANUARY – JUNE 2025

Reference to Audit Quires issued No ALG/AUD/MGR/LQ1/25 and all necessary correction has been affected refer attached is the response to the Queries from LQ1 to LQ6 Finally we consider and appreciate the observation and correction given to us in order to ensure the smooth running of our operations and comply with the financial regulations.

Best Regard

Usman Muhammad Na Allah

Hon. Chairman

1. **LG/AUD/MGR/LQ1/2025** the quires observed that the sum of Thirty four million eight hundred and twenty two thousand three hundred and thirty five naira fifteen kobo (34,822,335.15) only revealed that the expenditure was expended January – June,2025 without payment vouchers now it was treated and the payment voucher is ready for audit Verification
2. **LG/AUD/MGR/LQ2/2025** the quires observed that the sum of one hundred and eighty one million six hundred and eighty nine thousand five hundred and seventy four naira(181,689,574) only revealed that the payment was made without supporting document now is Treated and the payment voucher is ready and available for audit Verification.
3. **LG/AUD/MGR/LQ3/2025** the quires observed that the sum of fifty eight million six hundred and ninety eight thousand Zero seventy nine naira point fifteen kobo (58,698,079.15) only was un - accounted expenditure for the period of January to June. all the payment voucher is raised and posted into cash book. For audit verification
4. **LG/AUD/MGR/LQ4/2025** the quires observed that the sum of sixty-one million two hundred and fifty-two thousand six hundred and ninety six naira (61,252,696) only as Items not received and accounted into store. Now all is treated and available. For audit verification
5. **LG/AUD/MGR/LQ5/2025** the quires observed that the sum of Eleven million seven hundred thousand naira (11,700,000) only as un approved payment vouchers are now approved and available. For audit verification.
6. **LG/AUD/MGR/LQ6/2025** the quires observed that the sum of Ten million nine hundred and eleven thousand naira (10,911,000) only as Service not rendered all the expenditure is ratified and available. for audit verification
7. **LG/AUD/MGR/LQ7/2025** the quires observed that the sum of Twenty-nine million three and fifty thousand naira (29,350,000) only as fictitious payments All affected are now available fully documented and ready for audit verification.

CC TO:

Zonal Area Auditor
Gumel Zone

Area Auditor
Maigatari Local Government

MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No...

The Auditor General,
Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/4/26
RECEIVED

DCA
Pls deal AG 20/4/26

RESPONSE TO AUDIT QUERIES JULY – DECEMBER 2025

Reference to Audit Quires issued No AUD/GMZ/MGR/R1/VCL./25 dated 6th February, 2026 and all necessary correction has been affected refer attached is the response to the Queries from LQ7 to LQ18 Finally we consider and appreciate the observation and correction given to us in order to ensure the smooth running of our operations and comply with the financial regulations.

Best Regard

Usman Muhammad Na Allah
Hon. Chairman

Noted and filed appropriately please.
DCA
20/04

1. **LG/AUD/MGR/LQ7/2025** the quires observed that the sum of **nine hundred and sixteen million five hundred and sixty three, nine hundred and fifty naira (916,563,950) only** revealed that the amount received as the allocation for the month were not posted into cash book and other books of account. Is now effected and posted ready for audit Verification.
2. **LG/AUD/MGR/LQ8/2025** the quires observed that the sum of **one hundred and twenty million eight hundred and thirty two hundred and forty five point thirty four kobo (120,830,245.34) only** revealed that the amount was expended to incur various expenditure without payment voucher now the payment voucher is ready for audit Verification.
3. **LG/AUD/MGR/LQ9/2025** the quires observed that the sum of **one hundred and sixty million six hundred thousand eight hundred and fifty five point forty kobo (160,600,855.40) only** as un - accounted traction all the payment voucher is raised and posted into cash book. For audit verification
4. **LG/AUD/MGR/LQ10/2025** the quires observed that the sum of **Fifty seven million seven hundred and seventy seven thousand one and eleven naira (57,777,111.00) only** as fictitious expenditure are traced and available. For audit verification.
5. **LG/AUD/MGR/LQ11/2025** the quires observed that the sum of **six hundred and sixty six million sixty eight thousand and one hundred and sixty five naira point ninety seven kobo (666,068,165.97) only** as irregular payment.

   All affected payment vouchers were fully documented and available for audit verification.
6. **LG/AUD/MGR/LQ12/2025** the quires observed that the sum of **one hundred and fifteen million five and eighty four thousand one hundred and sixteen naira point fifty one kobo (115,584,416.51) only** as service not rendered.

   All affected is now done and available for audit verification.

7. **LG/AUD/MGR/LQ~~13~~14/2025** the quires observed that the sum of sixty five **million fifty three thousand seven hundred and twelve naira point thirty four kobo (65,053,712.34) only** as un – remitted contract tax deduction.

   All affected deduction are now made and ready for audit verification.

8. **LG/AUD/MGR/LQ~~14~~15/2025** the quires observed that the sum of **six million one hundred and thirty eight thousand nine hundred and forty five naira point twenty five kobo (6,138,945.25) only** as un – remitted local government revenue.

   All affected revenue are now available and ready for audit verification.

9. **LG/AUD/MGR/LQ~~15~~16/2025** the quires observed that the sum of **one million eight hundred and sixty three thousand four hundred and thirty two naira (1,863,432.00) only** as unfixed items on contract execution

   All affected are now fixed and ready for audit verification.

10. **LG/AUD/MGR/LQ~~16~~17/2025** the quires observed that the sum of **one hundred and twenty six million one hundred and twenty three thousand three hundred and forty naira point forty two kobo (126,123,340.42) only** as un - presented payment voucher for month of December,2025

    All affected are now available full documented and ready for audit verification.

11. **LG/AUD/MGR/LQ~~17~~18/2025** the quires observed that the sum of **eleven million seventy six thousand three hundred and fourteen naira point fifty seven kobo (11,076,314.57) only** as un – remitted contract tax deduction for the month of December,2025

All affected un - remitted are made and ready for audit verification.

12. **LG/AUD/MGR/LQ~~18~~19/2025** the quires observed that the sum of **thirty four million sixty hundred and forty three**

thousand three hundred and ninety six naira point twenty kobo (34,643,393.20) only as irregular payment vouchers for the month of December,2025

All affected payment vouchers were fully documented and available for audit verification.

USMAN MUHD NA ALLAH
EXECUTIVE CHAIRMAN

CC TO:

- Zonal Area Auditor
  Gumel Zone

- Area Auditor
  Maigatari Local Government

Above for your information and notice, please.

USMAN MUHD NA ALLAH
EXECUTIVE CHAIRMAN

4.

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

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

Our Ref: Your Ref: Date:

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

DRSA
Pls go through & treat
6/10/25

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

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

The revenue earning records maintained by the revenue section of the Local Government have been examined and observed that a total sum of Twenty Million, One Hundred and Twenty-Four Thousand, Two Hundred and Forty-nine naira ten kobo (₦20,124,249.10) only were lodged into the revenue account of the Local Government.

Also, the Local Government is having 30% share with State Government on the collection of revenue during the market day, Such money collected is being lodged into an account in the name of Brilliant E-Systems Limited with the account in Premium Trust Bank ACCT No. 4050272280. Such collection is to be shared into percentage in which 60% share go to Local Government accounts, as its share, 30% will go to State Government as its share, while 10% will go to Brilliant E-Systems Ltd account as their commission.

A total sum of Nine Million nine hundred and thirty thousand Six Hundred Naira (₦9,930,600.00) only was collected during the period January to June 2025, The collection was lodged in the account of Brilliant E-Systems Limited.

Up to the time of writing this report, the sixty percent Local Government share of the total amount for the Local Government was not lodged into the account of the Local Government which represent the total amount of Five Million, Nine Hundred and Fifty-Eight Thousand, Three Hundred and Sixty Naira (₦5,958,360.00) only.

CONCLUSION

You are required to respond to this audit report immediately.

RECOMMENDATION

In view of the above observations, we recommend that such observations should be put in place for possible consideration.

Would be deal accordingly as endorsed and directed when filed appropriately please.
DCA
20/10/25

5.

- The revenue sections are required to redouble effort towards revenue generation targets for the fiscal year in question.

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

Ismaila Dauda ACMA
Zonal Director Audit,
Gumel Zone.