

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

ANNUAL AUDIT REPORT

FOR

THE YEAR ENDED 31ST DECEMBER, 2025

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI



HIS EXCELLENCY

COMRADE DR. NASIR IDRIS

EXECUTIVE GOVERNOR

KEBBI STATE


UNITY AND FAITH, PEACE AND PROGRESS



HIS EXCELLENCY

SEN. UMAR ABUBAKAR,OFR

(TAFIDAN KABI)

DEPUTY GOVERNOR, KEBBI STATE



RIGHT HON. SALIHU M DANGOJE

(GAMJIN SAKABA)

SPEAKER, KEBBI STATE HOUSE OF ASSEMBLY



FARUK B MUHAMMAD fcna,fcfa

AUDITOR GENERAL FOR LOCAL GOVERNMENTS,

KEBBI STATE

PREAMBLE

This Annual Audit Report is submitted in pursuant to section 85(2) & (5) and 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), section 15(1-2) of the Kebbi State Local Governments Auditor General Law 2021 and 39.1 of the Financial Memoranda.

The report covers the audit of the accounts and financial statements of the 21 Local Governments of Kebbi State, the Kebbi State Joint Local Government Accounts, Local Government Service Commission (Training Funds), 21 Local Government Education Authority, Local Government Staff Pension Board, Primary School Staff Pension Board, Emirate Councils and Primary Health Care Development Agency (Basket Funds) for the period from 1st January to 31st December 2025.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), Public Sector Auditing Standards and applicable government financial regulations. These standards require that the audit be planned and performed to obtain sufficient and appropriate evidence to provide reasonable assurance that the accounts are free from material misstatement and that public funds have been applied for the purposes intended by the Legislature.

While Local Government authorities are saddled with the responsibilities of preparation of the financial statements and maintenance of proper accounting records. Our responsibility is to scrutinize, evaluate, analyse, summarise the accounts and express an independent opinion based on the audit conducted. Moreover, the findings and/or opinion of the Auditor General are being forwarded to the Executive and Legislative arms of Government (within ninety days from the date of receiving financial statements of the Local Governments) for further necessary actions.

In essence, audit involved "examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also included assessment of internal controls, evaluation of compliance with financial regulations, verification of assets and stores, and review of value-for-money in government programmes and projects".

During the course of the audit, necessary books, records and explanations were requested from the relevant officers. While appreciable cooperation was received in most cases, some delays in the submission of records and incomplete documentation were encountered and have been reflected where relevant in this report.

Our audit report for this year revealed weaknesses in internal control, instances of non-compliance with financial regulations, revenue leakages, irregular expenditure and inadequate record keeping in some Local Governments. Detailed observations and recommendations for corrective action are contained in the subsequent sections of this report.

This report is therefore respectfully submitted for consideration and necessary action.

ACKNOWLEDGEMENT

Bismillahir Rahmani Raheem. All praises and adorations are due to Allah the almighty, the beneficent, the merciful, for sparing our lives and for giving me the courage and strength to stand in the pages of history, for the successful compilation, completion, and fulfillment of this constitutional responsibility.

On the very outset, I would like to extend my sincere and heartfelt gratitude to the Executive Governor of Kebbi State, the peoples Governor **Comrade Dr. Nasir Idris (***Kauran Abdullahin Gwandu)* for finding me capable and qualified for the position of Auditor General for Local Governments; and for the countless supports he offered to this office.

Similarly, I also like to extend our propound gratitude to the Members of the State House of Assembly, particularly the Public Account Committee for their unwavering support and cordial relationship since their inception. To this end, we say thank you once again.

My heart felt appreciation goes to the Directors and the entire staff of this office for their tireless efforts toward achieving this milestone. Indeed, your resilience and doggedness are highly commendable and appreciated.

Lastly, it is also pertinent to seize this rare opportunity to reiterate our prayers to His Excellency, the Executive Governor **to approve the commencement of 0.5% of Local Governments FAAC revenue contribution to the Office of the Auditor General for Local Government as enshrined in section 22.1 of Local Governments Auditor General Law 2021.** These funds if approve would be used in the constructions of seven Zonal Offices, 21 Local Government Offices, procurement of verification vehicles, processing and production of audited reports to the local governments and Annual Reports to the Executives and Legislators. Other areas of expenditure include Staff training, provision of ICT equipment, stationaries, purchase of Mikano generator and its maintenance, Transport and Duty Tour Allowances to the staff among others.

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OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Financial Statements of the 21 Local Government Councils for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Audited Financial Statements are the true reflection of the transactions of all the Local Government Councils in Kebbi State.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF FINANCIAL RESPONSIBILITY

The Directors of Finance and Supplies of the Local Governments are responsible for the preparation and fair presentation of the fiancial Statements in accordance with IPSAS and relevant sections of the Financial Memoranda. The presentation shall be done within Ninety (90) days after the expiration of the preceding year.

STATEMENT OF RESPONSIBILITY OF THE AUDITOR GENERAL

It is my responsibility as the Auditor General for Local Governments, Kebbi State, to form an uninterrupted and independent opinion on the Annual Financial Statements prepared and submitted by the Treasurers of the 21 Local Governent in Kebbi State as indicated in Section 14(1-3) and 15(1) of the Kebbi State Local Government Auditor General Law 2021, chapter 32 of the Financial Memoranda and provisons number 146 {1 }, 2 { a & b} Part 1X of the Local Government Law 2008.

To achieve the above requirements, International Standards of Supreme Audit Institutions (ISSAIs) guidelines are carefully taken into consideration.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

OPINION OF THE AUDITOR GENERAL

We have audited the financial statements of the 21 Local Government Councils of Kebbi State, for the period from 1st January to 31st December2025; which comprises: Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Funds, Statement of Capital Development Fund and Notes to the accounts.

We have also audited the financial records of the Joint Local Government Accounts, Local Government Service Commission (Training Funds), 21 Local Government Education Authority, Local Government Staff Pension Board, Primary School Staff Pension Board, Emirate Councils and Primary Health Care Development Agency (Basket Funds).

The accounts as presented to us appeared to be prepared in accordance with the General Purpose Financial Standard (GPFS) as well as the guidelines of the International Public Sector Accounting Standards (CASH BASIS).

In our opinion, the accompanying financial statements for the period under review (as presented to me) reflect "free and fair" view of the public funds entrusted to those organisations.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). We are independent of these organisations in accordance with the ethical requirements that are relevant to our audit of the financial statements. We also believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

BASIS OF THE ACCOUNTS

The Accounts have been prepared based on the Cash basis accounting framework and it is in compliance with the requirements of the International Public Sector Accounting Standard (IPSAS). The Cash basis IPSAS means a basis of accounting that recognizes transactions and other events only when cash is received or paid. The Accounts also comply with the provisions of the 1999 Constitution of the Federal Republic of Nigeria, Kebbi State Local Governments Law (2008) and Financial Memoranda.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

S/N	Accounting Policies:
1	**Accounting Terminologies / Definitions** I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the 21 Local Governments of Kebbi State in preparing and presenting Financial Statements. II. **Cash**: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. **Cash receipts** are cash inflows. VII. **Cash payments** are cash outflows. III. **Cash Controlled by Local Government**: Cash is deemed to be controlled by Local Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the Local governments which they can freely use to fund their operating objectives, such as acquiring of capital assets or repaying their debt. IX. **Government Business Enterprise** means a department or agency that has all the following characteristics: ➢ Is an entity with the power to contract in its own name. ➢ Has been assigned the financial and operational authority to carry on a Business. ➢ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery. ➢ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➢ Is controlled by a public sector management or the government. X. **Notes to the GPFS shall** include narrative descriptions or more

S/N	Accounting Policies:
	detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	**General Purpose Financial Statements (GPFS)** The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by the Local Government, and Accounting Policies and Notes to the Financial Statements. In Local Government Area, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government; and ▪ separately identifies payments made by third parties on behalf of the Local government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	**Basis of Preparation and Legal Provisions** The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the relevant laws governing the financial transactions of Local Governments. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4	**Fundamental Accounting Concepts** The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in all the 21 Local Governments of Kebbi State:

S/N	Accounting Policies:
	• Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	**Accounting Period** The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6	**Reporting Currency** The General Purpose GPFS are prepared in Nigerian Naira.
7	**MDA for Consolidation** • The Consolidation of the GPFS is based on the Cash transactions of all Ministries, Department and Agencies (MDAs) that are being funded by the Local Governments except Government Business Enterprises (GBEs).
8	**Comparative Information** • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	**Budget Figures** • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Kebbi State.
10	**Receipts** • These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash

S/N	Accounting Policies:
	Receipts and Payments for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	**External Assistance** • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	**Other Borrowings / Grants & Aid Received** • These shall be categorised as either short- or long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	**Interest Received** • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	**Government Business Activities** Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15	**Payments** • These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. • Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the

S/N	Accounting Policies:
	Notes to GPFS.
16	**Loans Granted:** • Payments to other Government and Agencies in form of Loans during the year shall be shown seperately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	**Loan Repayments** Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18	**Interest on Loans:** • Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	**Foreign Currency Transactions:** • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20	**Prepayments** • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	**Investments:** • Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

S/N	Accounting Policies:
22	**Leases** • Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments • Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	**Cash Balances** This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	**Advances** All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

The Honourable Speaker

Kebbi State House of Assembly

Birnin Kebbi

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE CONSOLIDATED FINANCIAL STATEMENT OF THE 21 LOCAL GOVERNMENTS AND THEIR CO-FUNDED ORGANISATION FOR THE PERIOD FROM 1ST JANUARY – 31ST DECEMBER, 2025.

It is the requirement of the Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 and sections **8.4** and 15.1-3 of the Local Governments Auditor General Law 2021 that the Auditor General should report on the Audited Financial Statements to the State House of Assembly within 90 days of the receipt of the Statements from the Local Governments' Treasurers. The Financial Statements of the 21 Local Governments in the State for the year ended 31st December, 2025 were last submitted to me (by the Local Governments Treasurers) in August, 2026. In accordance with above provisions, I have examined and certified the accounts, subject to the comments and observations contained in this Report.

STATEMENT NO. 1

CONSOLIDATED FINANCIAL STATEMENT OF THE 21 LOCAL GOVERNMENTS OF KEBBI STATE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,2025.

BUDGET 2025	Cash Flows from Operating Activities: Receipts:	NOTES	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
42,938,646,988.00	Statutory Allocations: FAAC	1	60,767,481,091.42	38,979,212,744.69
58,262,725,252	Value Added Tax Allocation	1	55,963,118,602.86	42,649,980,269.93
	Sub-Total: Statutory Allocation		**116,730,599,694.28**	**81,629,193,014.62**
441,121,500	Direct Taxes	2	389,452,263.88	308,786,730.44
718,034,788	Licenses	2	179,453,638.79	173,386,242.21
	Mining Rents:	2		34,092,428.87
	Royalties	2		20,000,000.00
257,363,078	Fees:	2	19,749,624.33	141,598,689.70
85,032,500.10	Fines	2	129,187,490.40	99,908,832.34
	Sales	2		31,000,000.00
57,380,000.00	Earning from Commercial Undertakings	2	282,449,076.06	206,205,168.51
359,638,984.60	Sales/Rent of Government Buildings	2	65,752,436.92	198,996,074.54
85,950,000.00	Sale/rent on Lands and Others	2	26,451,637.12	37,935,870.00
	Repayments: General	2		
	Investment Income	2		7,968,765.08
	Interest earned	2		
	Re-Imbursement	2		5,000,000.00
	Sub-Total-Independent Revenue		**1,092,496,167.50**	**2,160,878,806.69**
	Other Revenue Sources of the……..Government	***3***	***33,494,426,403.79***	***7,465,395,661.25***
	Total Receipts		**151,317,522,262.57**	**91,255,467,477.56**
	Payments			
15,707,249,181.00	Personnel Costs	4	30,980,211,271.90	14,416,714,822.57
8,593,080,136.46	Federal/States/LGC Gov. Contribution to Pension	5	6,501,969,691.73	6,598,769,689.16
4,186,116,098	Overhead Charges	6	1,807,412,142.88	953,000,000.00
	Consolidated Revenue Fund Charges (Incl, Service Wide Votes)	7		
29,365,044,898	Subvention to Parastatals	8	55,016,139,696.13	21,818,781,888.83
	Other Operating Activities		7,352,512,836.13	4,237,178,044.92
	Other Transfer			1,847,566,608.02
	Total Payments		**101,658,245,638.77**	**49,872,011,053.47**
	Net Cash Flow from Operating Activities		***49,659,276,626.80***	***41,383,456,424.09***
	CASH FLOWS FROM INVESTING ACTIVITIES			
16,200,533,888	Capital Expenditure: Administrative Sector	11	14,938,200,499.84	8,255,721,957.87
33,709,501,915	Capital Expenditure: Economic Sector	11	15,830,453,841.52	16,527,010,073.91
	Capital Expenditure: Law and Justice	11		
8,904,630,802	Capital Expenditure: Area development	11	6,144,122,134.16	3,205,290,131.69
17,014,960,202.40	Capital Expenditure: Social Service	11	12,938,872,775.74	11,514,305,646.44

	Sector			
335,000,000.00	Capital Expenditure: Funded from Aid and Grants	10	1,687,498,731.38	
	TOTAL		**51,539,147,982.64**	**39,502,327,880.91**
	Net Cash Flow from Investment Activities		**(1,879,871,355.84)**	*1,881,128,614.18*
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Proceeds from Aid and Grants	10	0.00	0.00
	Proceeds from External Loan	19	0.00	0.00
	Proceeds from Internal Loans: FGN/Treasury Bonds	20	0.00	0.00
	Proceeds from Internal Loan: NTBs etc	21	0.00	0.00
	Proceeds from Development of Nat Resources	23	0.00	0.00
	Proceeds of Loans from other Funds	24	0.00	0.00
	Repayment of External Loans (Including Servicing)	19	0.00	0.00
	Repayment of FGN/Treasury Bonds	20	0.00	0.00
	Repayment of Internal Loan-NTBs	21	0.00	0.00
	Repayment of Loans from Development of Nat. Resources	23	0.00	0.00
	Repayment of Loans from Other Funds	24	0.00	0.00
	Net Cash Flow from Financing Activities:		**0.00**	***0.00***
	Net (Increase)/Decrease in other Cash Equivalent		*(1,879,871,355.84)*	*1,881,128,614.18*
	Cash & Its Equivalent as at 1st January 2024		**2,116,636,313.27**	**235,507,699.09**
	Cash & Its Equivalent as at 31st December, 2024		**236,764,957.43**	**2,116,636,313.27**

STATEMENT NO. 2
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

ASSETS:-	***NOTES***	**CURRENT YEAR 2025**	***PREVIOUS YEAR 2024***
		₦	**₦**
Liquid Assets:-			
Cash Held for AGF:			
- CRF Bank Balance (CBN/CRF Bank)		236,809,467.18	**2,116,636,313.27**
- Pension Account (CBN/Bank):			
- Other Bank of the Treasury			
- Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	34,976,799,684.98	20,851,894,072.67
- Cash Balance with Federal Pay Officers/Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies:-	14		
TOTAL LIQUID ASSETS			**22,968,530,385.94**
Investment and Other Cash Assets:			
Federal / State / Local Government Investments	15	479,609,458.04	479,609,458.04
Imprests:-	16		
Advances:-	17		17,208,391.63
Revolving Loans Granted:-	18		
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**479,609,458.04**	**496,817,849.67**
TOTAL ASSETS		**35,693,218,610.20**	**23,465,348,235.61**
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		736,616,832.24	1,457,969,536.65
Capital Development Fund:		7,812,431,329.26	8,970,949,983.62
Trust & Other Public Funds:		27,144,170,448.70	13,027,428,715.34
Police Reward Fund			
TOTAL PUBLIC FUNDS		**35,693,218,610.20**	**23,465,348,235.61**
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19		0.00
FGN/States/LGC Bonds & Treasury Bonds	20		0.00
Nigerian Treasury Bills (NTB)	21		0.00
Development Loan Stock	22		0.00
Other Internal Loans (Promissory Notes)	23		0.00
Internal Loans from Other Funds	24		0.00
TOTAL EXTERNAL AND INTERNAL LOANS			**0.00**
OTHER LIABILITIES			
Deposits	25		
TOTAL LIABILITIES		**35,693,218,610.20**	**23,465,348,235.61**

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND IN RESPECT OF THE 21 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2024)	Opening Balance:	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
			1,457,969,536.65				
	ADD: REVENUE						
38,979,212,744.69	Statutory Allocations: FAAC	1	60,767,481,091.42	42,938,646,988.00			-41.52%
42,649,980,269.93	Value Added Tax Allocation	1	55,963,118,602.86	58,262,725,252.00			3.95%
81,629,193,014.62	**Sub-Total - Statutory Allocation**		**116,730,599,694.28**	**101,201,372,240.00**			
308,786,730.44	Direct Taxes	2	389,452,263.88	441,121,500			11.71%
173,386,242.21	Licences	2	179,453,638.79	718,034,788			75%
34,092,428.87	Mining Rents:	2					
20,000,000.00	Royalties	2					
141,598,689.70	Fees:	2	19,749,624.33	257,363,078			92.33%
99,908,832.34	Fines	2	129,187,490.40	85,032,500.10			-51.93%
31,000,000.00	Sales	2					
206,205,168.51	Earnings:	2	282,449,076.06	57,380,000.00			-392.24%
198,996,074.54	Sales/Rent of Government Buildings:	2	65,752,436.92	359,638,984.60			81.72%
37,935,870.00	Sale/Rent on Lands and Others:	2	26,451,637.12	85,950,000.00			
	Repayment: General:	2					
7,968,765.08	Investment Income	2					
	Interest Earned	2					

5,000,000.00	Re-imburs1ements	2					
2,160,878,806.69	**Sub-Total - Independent Revenue**		**1,092,496,167.50**	**2,004,520,850.70**			
7,465,395,661.25	Other Revenue Sources of the ---------- Government	3	***33,494,426,403.79***				
91,255,467,477.56	**TOTAL REVENUE:**		**152,775,491,799.22**	**103,205,893,090.70**			
	LESS: EXPENDITURE:						
14,416,714,822.57	Personnel Costs (including Salaries on CRF Charges):	4	30,980,211,271.90	15,707,249,181.00			97.24%
6,598,769,689.16	Federal/States/LGC Govt Contribution to Pension:	5	6,501,969,691.73	8,593,080,136.46			24.33%
953,000,000.00	Overhead Charges:	6	1,807,412,142.88	4,186,116,098			56.82%
	Consolidated Revenue Fund Charges (Ind. Service Wide Votes)	7					
21,818,781,888.83	Subvention to Parastatals:	8	55,016,139,696.13	29,365,044,898			-87.35%
4,237,178,044.92	Other Operating Activities		7,352,512,836.13				
1,847,566,608.02	Other Transfer						
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
0.00	Repayments; External Loans: FGN/States/LGC	19	0.00				
0.00	Repayments: FGN/States/LGC Bonds & Treasury Bonds:	20	0.00				

0.00	Repayments; Nigerian Treasury Bills (NTB)	21	0.00				
0.00	Repayments; Development Loan Stock	22	0.00				
0.00	Repayments; Other Internal Loans (Promissory Notes)	23	0.00				
0.00	Repayments; Internal Loans from Other Funds	24	0.00				
49,872,011,053.47	**TOTAL EXPENDITURE:**		**101,658,245,638.77**				
41,383,456,424.09	**OPERATING BALANCE:**		***51,117,246,160.50***				
	APPROPRIATIONS / TRANSFERS:						
25,538,577,500.22	Transfer to Capital Development Fund:	9	50,380,629,328.26				
3,838,948,833.23	**Closing Balance:**		736,616,832.24				

STATEMENT NO. 4

STATEMENT OF CONSOLIDATED CAPITAL DEVELOPMENT FUNDS IN RESPECT OF THE 21 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2023)		NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
	Opening Balance:		₦ **8,970,949,983.64**	₦	₦	₦	₦
	ADD: REVENUE						
	Transfer from Consolidated Revenue Fund:	9	50,380,629,328.26				
	Aid and Grants	10					
	External Loans: FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds:	20					
	Nigerian Treasury Bills (NTB(	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
	TOTAL REVENUE AVAILABLE:		**59,351,579,311.90**				

	LESS: CAPITAL EXPENDITURE						
16,200,533,888	Capital Expenditure: Administrative Sector:	11	14,938,200,499.84	8,255,721,957.87			80.94%
33,709,501,915	Capital Expenditure: Economic Sector	11	15,830,453,841.52	16,527,010,073.91			4.21%
	Capital Expenditure: Law and Justice:	11					
8,904,630,802	Capital Expenditure: Regional Development	11	6,144,122,134.16	3,205,290,131.69			-91.69%
17,014,960,202.40	Capital Expenditure: Social Service Sector:	11	12,938,872,775.74	11,514,305,646.44			11.01%
335,000,000.00	Capital Expenditure: Funded from Aid and Grants:	10	1,687,498,731.38				
39,502,327,880.91	**TOTAL CAPITAL EXPENDITURE:**		**51,539,147,982.64**				
	Intangible Assets						
	CLOSING BALANCE		7,812,431,329.26				

AUDIT OBSERVATIONS ON THE CONSOLIDATED FINANCIAL RECORDS OF THE 21 LOCAL GOVERNMENTS IN KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. STATE OF ACCOUNTS

Audit inspection of the available records spoted some slacks from the previous year's observations in the areas of records maintenance and update. The culture of non-attachment of supporting documents to the payment vouchers, poor handling of cash book etc. still persisted in vertually all the 21 local governments. These contravine the provisions of chapter 14.1 -9 of the Financial Memoranda.

Possible Risk:

The possible risk of abusing Chapter 14 may include, material misstatement, fraud or outright diversion of public funds to unintended beneficiaries. Though the Treasurers in their responses assured me of compliance going forward, but I deem it necessary to report the matter and make it clear that henceforth, appropriate sanctions will be applied to the earring officer(s).

2. SUBSIDIARY RECORDS

Audit examinations of the available records in respect of the 21 Local Governments bring to the fore, the high level of in adequacies and inconsistency in subsidiary records keeping and these findings have been forwarded to the respective Local Governments. These observed anomalies are summarized below:

a. Departmental Vote of Expenditure Account either not prepared or not updated.
b. Movable and immovable Assets registers were either not properly kept or not maintained.
c. Revenue cash books and allied records not maintained and/or not updated.
d. Investment register/ ledgers were not kept.
e. Store ledger not maintained or updated.

3. PREPAYMENT AUDIT:

Section 14.10 of the Financial Memoranda stipulated that "Section 14.10 of the Financial Memoranda state that "All Payment Vouchers shall be submitted to the Internal Auditor for prepayment audit. Such vouchers shall not be paid the Treasurer until the Internal Auditor has audited the payment voucher". While scrutinizing the available records of the 21 Local Governments for the period

under review, we observed serious slack on internal control and checks. The prepayment audit roles of the Internal Auditors were flagrantly thrown to the bay by the Officers Controlling the Votes, Treasurers and/or Councils Chairmen.

Conversely, it is also disheartening to report that Local Governments' Internal Auditors were not alive to their responsibilities throughout the period under review. To expose the level of their ineffectiveness, none of the Internal Auditors wrote and submitted any quarterly report for the attention (s) of their Chairmen, Audit Alarm Committee and/or the Auditor-General for Local Governments.

4. INTERNAL AND EXTERNAL LOANS

The embargo on loan to the Local Governments appeared to have achieved the intended objective. Audit assessments of financial books of the 21 Local Governments observed that the Councils operated within their means without any stress.

5. VIOLATION OF EXTANT REGULATIONS ON TIMELINE FOR SUBMISSION OF THE ANNUAL FINANCIAL STATEMENTS

Paragraph 69 of the International Public Sector Accounting Standards (IPSAS) states "The usefulness of financial statements is impaired if they are not made available to users within a reasonable period after the reporting date. An entity should be in a position to issue its financial statements within six months of the reporting date. Factors such as the complexity of an entity's operations are not sufficient reason for failing to report on a timely basis. More specific deadlines are dealt with by legislation and regulations in many jurisdictions."

Audit observed that:

i. As at 30th June 2026 half of the Local Government Councils submitted their Annual Financial Statements to my office.
ii. The above anomalies could be attributed to weaknesses in the internal control system in preparing and presenting AFS, which impeded the speedy consolidation and auditing of the accounts.

Risks

i. Impediments to Public Accounts Committees (PACs) oversight.
ii. Possibility of sub-optimal decisions by those charged with governance.

Response

The Councils' management has noted this and promised to meet up with the FM, LG Audit Law, LG Law and IPSAS requirements going forward.

Recommendations

The Directors of Finance are enjoined to:

i. Comply with the provisions of Fiscal Responsibility Act 2007, particularly, paragraph 69 of IPSAS on submission of audited financial statements not later than 6 months after the end of the year, and
ii. Otherwise, sanctions relating to gross misconduct in section 39.1(a & b) of the Financial Memoranda will be applied.

6. BANK RECONCILIATION STATEMENT

It's quite absurd to note that throughout the period covered by this report most of the Local Government Councils did not make even an attempt to reconcile their Cash Books with the Bank Statements, in compliance with the Financial Memoranda Provision number 19.25. In many atimes, cheques are not quoted against withdrawal made by most of the Local Government Councils which is a serious contravention of Financial Memoranda provision chapter 19.

Risk

i. Possible material Misstatement
ii. Possible fraud from both side

Response

i. The anomaly would not be repeated going forward.

Recommendation

This has been the practice of most of the Local Governments over the years. Therefore, henceforth, the erring Council shall be sanctions in accordance with FM 39.3(b).

7. NON – PERFOMING INVESTMENT

The 21 Local Governments in the state have stakes in various companies across the country, which include BUA Cement (formally Cement Company of Northern Nigeria), Kebbi Home Saving and Loan limited among others.

Audit Observation

It has been observed that these investments amounting to N479,609,458.04 remain idle with no dividend or right issue. Records of correspondence between these Local Governments and Companies in question or Kebbi Investment (being the intermediary) were not made available to me for scrutiny.

Risk

i. Possible diversion of proceeds from investment for personal uses.
ii. The proceeds may be with companies as unclaimed dividend
iii. The share may be fraudulently sold out

Responses

i. The Companies didn't remitted their shared dividend
ii. They don't know the procedure of reclaiming it

Recommendations

i. The Local Government Council (through their Legal Councils) should be compelled to reclaim all investment proceeds accrued to their respective Councils.
ii. If the investments are not yielding any benefit to the Councils, let it be disposed and return the money back to public fuse for a better utilization.
iii. The Directors of Finance shall be surcharge for failure to account for the Local Government revenue.

8. FAILURE TO DEDUCT AND REMIT WITH HOLDING TAX

Examination of finance records presented to me by 21 Local Governments in state revealed that Withholding Tax in respect of companies contracted to construct, renovate or make supplies were either not deducted or not remitted to the appropriate authorities. Details are highlighted in the report of the respective Local Governments.

Risk

i. Possible diversion of the funds
ii. Amount not deducted from the contract sum
iii. Failure to collect evidence of payment from Board of Internal Revenue

Response

No response from the management.

Recommendation

The Directors of Finance shall:

i. Explain the failure to deduct at source the amount in question
ii. Do a review of all the companies that were paid refunded all the un-deducted amounts
iii. Forward evidence remittance for audit verification.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ALEIRO LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/8/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Aleiro Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Aleiro Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ALIERO LOCAL GOVERNMENT COUNCIL

P.M.B 9008 ALIERO, KEBBI STATE

Our Ref:..... *Your Ref:*..... *Date:*.....

ALIERO LOCAL GOVERNMENT

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the treasurer of Aliero Local Government Council in accordance with the provisions of the finance (council and management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public finance resources by the local government council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign:..... Date: 01/07/2026

Treasurer

We accepted responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of Local Government as at 31st December 2025 and its operation for the year ended on that date.

.....

Treasurer

Date: 01/07/2026

.....

Chairman

Date: 1/07/2026

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/8/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Aleiro Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Aleiro Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

ALIERO LOCAL GOVERNMENT OF NIGERIA
CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025 ₦	CASH FLOW FROM OPENRATING ACTIVITIES	NOTES	ACTUAL YEAR 2025 ₦	YEAR 2024 ₦
	Receipt			
	Statutory Allocation: FAAC	1	2,383,848,830.16	902,774,202.25
	Value Added Tax Allocation	1	2,223,205,500.22	1,657,726,497.91
	Sub-total - Statutory Allocation		**4,607,054,330.38**	**2,560,500,700.16**
	Direct Taxes	2	43,520,500.00	24,602,231.00
	Licenses	2	700,000.00	500,000.00
	Mining Rents:	2		
	Royalties	2		
	Fees:	2		
	Fines	2		
	Sales	2		
	Earnings:	2		
	Sales/Rent of Government Buildings:	2		2,200,000.00
	Sale/Rent on Lands and Others:	2		
	Repayments-General:	2		
	Investment Income	2		
	Interest Earned	2		
	Re-imbursement	2		
	Sub-total – Independent Revenue		**44,220,500.00**	**26,802,231.00**
	Other Revenue Sources on the …….Government	3	27,600,200.00	20,348,332.35
	Total Receipts		**4,678,875,030.38**	**2,607,651,263.51**
	Payments:			
	Personal Costs (Including Salaries on CRF Charges)	4	927,813,587.53	497,082,572.20
	Federal/ State/ LGC Gov't Contribution to Pension:	5	171,529,857.78	184,680,189.53
	Overhead Charges:	6	108,000,000.00	42,000,000.00
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7		
	Subvention to Parastatals:	8	918,481,141.04	666,580,462.40
	Other Operating Activities		1,632,549,813.53	323,741,296.35
	Other Transfers			
	Total Payment		**3,758,374,399.88**	**1,714,084,520.48**
	Net Cash Flow from Operating Activities		**920,500,630.50**	**893,566,743.03**
	Cash Flows from Investment Activities:			
	Capital Expenditure: Administrative Sector:	11	259,979,523.79	201,726,190.47
	Capital Expenditure: Economic Sector	11	407,071,409.04	419,305,142.79
	Capital Expenditure: Law and Justice:	11		
	Capital Expenditure: Region Development	11		
	Capital Expenditure: Social Service Sector:	11	304,893,497.49	220,630,100.00
	Capital Expenditure: Funded from Aid and Grants:	10		
	Net Cash Flow from Investment Activities:		**971,944,430.32**	**841,661,433.26**
	Cash Flow From Financing Activities			
	Proceeds from Aid and Grants	10		
	Proceeds from External Loan:	19		
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20		
	Proceeds from Internal Loan: NTBs etc:	21		
	Proceeds from Development of Net Resources	23		
	Proceeds of Loans from Other Funds	24		
	Repayment of External Loans (Including Servicing)	19		
	Repayment of FGN (Treasury Bonds:	20		
	Repayment of Internal Loan-NTBs	21		
	Repayment of Loan from Development of Net Resources:	23		
	Repayment of Loans from Other Funds	24		
	Net Cash Flow from Investment Activities:			
	Movement in Other Cash Equivalents Accounts			
	(Increase)/ Decrease in Other Equivalents			
	Total Cash flow from Other Cash equivalent Accounts			
	Net Cash for the year		(51,443,799.82)	51,905,309.77
	Cash & Its Equivalents as at 1st January, 2025		51,957,294.79	51,985.02
	Cash & Its Equivalents as at 31st December, 2025		513,494.97	51,957,294.79

STATEMENT NO. 2

ALIERO LOCAL GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

ANNUAL BUDGET 2025 ₦		NOTE	CURRENT YEAR 20245 ₦	PREVIOUS YEAR 2024 ₦
	ASSETS:			
	Liquid Assets:			
	Cash Held by AGF			
	- CRF Bank Balance (CBN/ CRF Bank):		513,494.97	51,957,294.79
	- Pension Account (CBN/ Bank):			
	- Other Bank of the Treasury			
	- Cash balances of Trust & Other Funds of the FGN/ States/ LGC:	12	920,500,630.50	893,566,743.03
	- Cash balances with Federal Pay Offices/ Sub-Treasury	13		
	- Cash Held by Ministries Department & Agencies:	14		
	TOTAL LIQUID ASSETS		**921,014,125.47**	**945,524,037.82**
	Investments and Other Cash Assets:			
	Federal/ State/ Local Government Investments	15	17,142,857.14	17,142,857.14
	Imprests:	16		
	Advances:	17		
	Revolving Loans Granted:	18		
	Intangible Assets			
	TOTAL – INVESTMENTS AND OTHER CASH ASSTS		**17,142,857.14**	**17,142,857.14**
	TOTAL ASSETS		**938,156,982.61**	**962,666,894.96**
	LIABILITIES:			
	PUBLIC FUNDS			
	CONSOLIDATED REVENUE Fund:			
	Capital Development Fund:		920,500,630.50	893,566,743.03
	Trust & Other Public Funds:		17,656,352.11	69,100,151.93
	Police Reward Fund			
	TOTAL PUBLIC FUNDS			
	EXTERNAL AND INTERNAL LOANS			
	External Loans: FGN/State/LGC	19		
	FGN/States/LGC Bonds & Treasury Bonds	20		
	Nigerian Treasury Bills (NTB)	21		
	Development Loan Stock	22		
	Other Internal Loan (Promissory Notes)	23		
	Internal Loans from Other Funds	24		
	TOTAL EXTERNAL AND INTERNAL LOANS			
	OTHER LIABILITIES			
	Deposits:-	25		
	TOTAL LIABILITIES		**938,156,982.61**	**962,666,894.96**

The Accompanying Notes form part of these Statements

Name and Signature of_____
Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

ALIERO LOCAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2024)			NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET
		Opening Balance:		N	N	N	N	%
		ADD: REVENUE						
1,921,939,342.00		**Statutory Allocations: FAAC**	1	2,383,848,830.16	2,521,500,000.00	2,521,500,000.00		5%
1,391,346,237.00		Value Added Tax Allocation	1	2,223,205,500.22	2,300,000,000.00	2,300,000,000.00		3%
3,313,285,579.00		**Sub-Total- Statutory Allocation**		**4,607,054,330.38**	**4,821,500,000.00**	**4,821,500,000.00**		4%
28,731,500.00		Direct Taxes	2	43,520,500.00	53,510,000.00	53,510,000.00		19%
		Licences	2	700,000.00	62,564,000.00	62,564,000.00		99%
		Mining Rents:	2					
		Royalties	2					
		Fees:	2					
		Fines	2					
		Sales	2					
		Earnings	2					
		Sales/Rent of Government Buildings:	2					
		Sales/Rent on Lands and Others:	2					
		Repayment: General:	2					
		Investment Income	2					
		Interest Earned	2					
		Re-Imbursements	2					
28,731,500.00		**Sub-Total – Independent Revenue**		**44,220,500.00**	**116,074,000.00**	**116,074,000.00**		62%
30,650,000.00		Other Revenue Sources of the Government	3	**27,600,200.00**	**30,650,000.00**	**30,650,000.00**		10%
3,372,667,079.00		**TOTAL REVENUE:**		**4,678,875,030.38**	**4,968,224,000.00**	**4,968,224,000.00**		6%
		LESS: EXPENDITURE						
415,207,480.00		Personal Costs (Including Salaries on CRF	4	927,813,587.53	950,600,000.00	950,600,000.00		2%

		Charges):						
138,368,650.21		Federal/ States/ LGC Gov't Contribution to Pension:	5	171,529,857.78	220,000,000.00	220,000,000.00		22%
205,300,000.00		Overhead Charges:	6	108,000,000.00	205,300,000.00	205,300,000.00		47%
		Consolidated Revenue Fund Charges (Incl Service Wide Votes)	7					
554,112,327.00		Subvention to Parastatals:	8	918,481,141.04	960,000,000.00	960,000,000.00		4%
		OTHER RECURRENT PAYMENTS/EXPENDITURE:						
		Repayments: Externa Longs/FGN/States/LGC	19					
		Repayments: FGN/States/LGC Bonds & Treasury Bonds	20					
		Repayments: Nigeria Treasury Bills (NTB)	21					
		Repayments: Development Loan Stock	22					
		Repayments: Other Internal Loans (Promissory Notes)	23					
		Repayments: Internal Loans from Other Funds	24					
1,837,615,444.72		**TOTAL EXPENDITURE**		**2,125,824,586.35**				
400,542,462.02		**OPERATING BALANCE:**						
		APPROPRIATIONS/TRANSFERS:						
778,000,000.00		Transfer to Capital Development Funds:	9	920,500,630.50				
51,985.02		**CLOSING BALANCE:**		**513,494.97**				

The accompanying Notes form part of these Statements

Names and Signature of ……
Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

ALIERO LOCAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2024)			NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	PERFORMANCE ON TOTAL
₦		**Opening Balance:**		₦		₦		%
		ADD: REVENUE						
400,490,477.00		**Transfer from Consolidated Revenue Fund:**	9	920,500,630.50				
		Aid and Grants	10					
		External Longs/FGN/States/LGC	19					
		FGN/States/LGC Bonds & Treasury Bonds	20					
		Nigeria Treasury Bills (NTB)	21					
		Development Loan Stock	22					
		Other Internal Loans (Promissory Notes)	23					
		Internal Loans from Other Funds	24					
		TOTAL REVENUE AVAILABLE:						
		LESS: CAPITAL EXPENDITURE						
		Capital Expenditure: Administrative Sector:	11	249,979,523.79	778,000,000.00	778,000,000.00		68%
		Capital Expenditure: Economic Sector	11	324,183,809.40	1,799,826,143.00	1,799,826,143.00		82%
		Capital Expenditure: Law and Justice:	11					
		Capital Expenditure: Regional Development	11					
400,490,477.00		Capital Expenditure: Social Service Sector:	11	294,893,497.49	641,000,000.00	641,000,000.00		54%
		Capital Expenditure: Funded from Aid and Grants:	10					
		TOTAL CAPITAL EXPENDITURE:		**869,056,830.68**	**3,218,826,143.00**	**3,218,826,143.00**		73%

		Intangible Assets						
		CLOSING BALANCE:		**513,494.97**				

The accompanying Notes form part of these Statements

Names and Signature of ……
Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

ALIERO LOCAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

	FINAL BUDGET 2025	RECURRENT EXP.	CAPITAL EXP.	TOTAL EXP.
ADMINISTRATIVE SECTOR ***Office of the Local Government Chairman***				
Chairman	146,746,586.00	19,303,000.00	110,000,000.00	129,303,000.00
Vice Chairman	9,596,000.00	9,000,000.00	NIL	9,000,000.00
Assistant	20,400,000.00	20,400,000.00	NIL	20,400,000.00
Local Government Council				
The Council	99,517,700.00	41,669,492.16	NIL	41,669,492.16
SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	NIL	NIL	NIL
ECONOMIC SECTOR				
Department of Agriculture & Natura Recourses	1,460,500,600.00	34,249,549.00	730,000,000.00	764,249,549.00
Department of Finance and Supply	307,829,767.00	129,829,767.00	210,000,000.00	339,829,767.00
Department of Works	157,283,258.00	47,283,258.00	504,826,143.00	552,109,401.00

Department of Budget	20,844,457.00	20,844,457.00	NIL	20,844,457.00
WATER SANITATION	373,326,146.00	NIL	160,000,000.00	160,000,000.00
SOCIAL SECTOR **WOMEN DEVELOPMENT**				
Department of Social Development	990,311,739.00	204,918,533.00	641,000,000.00	845,918,533.00
DEPARTMENT OF EDUCATION **Primary School Teachers**	182,106,794.00		NIL	183,987,157.01
Department of Information	3,000,000.00	3,000,000.00	NIL	3,000,000.00
Department Sport and Culture	2,500,000.00	2,000,000.00	NIL	2,000,000.00
Primary Health Care	441,038,068.00	288,792,111.00	NIL	288,792,111.00
Environmental Health	35,850,811.00	83,000,000.00	NIL	83,000,000.00
TRADITIONAL RULERS COUNCIL				
Traditional Rulers Council	110,548,763.00	60,548,763.00	50,000,000.00	110,548,763.00

RE: AUDIT INSPECTION REPORT IN RESPECT OF ALIERO LOCAL GOVERNMENT COUNCIL MAIN, SALARY AND REVENUE ACCOUNTS, FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

MAIN ACCOUNT

2. CASH BOOK

The manner in which the cash book was maintained by Aliero Local Government Council appeared not be encouraging, in that, monthly balancing of the cashbook for the year under review was not carried out. These contravene the provision of F.M 19.25(1).

3. ABSTRACT BOOKS

The departmental vote books and abstract book of revenue and expenditure were not prepared and maintained.

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be compel to prepare and update all the above records and the schedule officers be transfer to another duty. Furthermore, the Director Finance and the officers responsible for the maintenance of these records shall be surcharge for negligence of duty.

b. **PAYMENT WITHOUT PROPER DOCUMENTATION**

The examinations revealed that, the sum of ₦15,037,071,973.77 appears to have been received by your Local Government from the State/Local Government Joint Account for the year under review, the same would appeared to have expended through the Local Government cashbook and the payment vouchers

without been recorded into D.V.E.A, and other relevant ledgers. These contrive the provision in the financial memoranda (chapter 20 – 23).

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be compelled to prepare and update all the above documents. Furthermore, the Director Finance and Officers Controlling the Votes shall be surcharge for negligence of duty.

4. UNACKNOWLEDGED PAYMENTS

The examination of the available records revealed that, your Local Government failed obtains receipts transactions made between Local Government and other government agencies. While the provision of F.M 14.17 encourages the practice of obtaining receipts of payments, but your Local Government flagrantly disobeys such provision.

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be compelled to prepare and update all the above documents. Furthermore, officers who authorized the payments shall be surcharged in accordance with FM 39.3(c)

5. INTERNAL AUDITOR COUNTER SIGN

During the audit examination of records made available to us, we observed some payment vouchers were paid through Local Government cashbook without

passing through the Director Internal Auditor for prepayment audit, which is contrary to the Financial Memoranda provision 14.10.

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be compelled to prepare and update all the above documents. Furthermore, officers who authorized the payments shall be surcharged in accordance with FM 39.3(c)

INCOME AND EXPENDITURE

Examination of the available records revealed that, the above mentioned Local Government Council received the total sum of ₦15,037,071,973.77 as statutory receipts from the Joint Account Committee (JAC). Further scrutiny also revealed that, the sum of ₦15,035,331,766.04 appeared to have been expended during the year under review leaving an apparent balance of ₦1,740,207.73 unaccounted for.

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be compelled to refund the unaccounted balance; and also officers who authorized the payments shall be surcharged in accordance with FM 39.3(a)(16)

6. **UNREMITTED DEDUCTIONS**

Examination of the available records maintained the Local Government in question revealed, contracts to the tune of N121,345,714.27 were awarded to

various companies and individuals. Further scrutiny revealed that the totals sum of N2,500,000.00 and N7,317,285.70 were deducted as VAT and WHT respectively (from the above contract sums) without any evidence of remittance to the appropriate bodies. Details were attached to the report sent to the Council as appendix "C" for more details.

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be compelled to account for the amount in question and also the officers who authorized the payments shall be surcharged in accordance with FM 39.3(a)(13)

SALARY AND ALLOWANCES

The examination of salary and allowances payment vouchers for the period under review revealed that, the sum of ₦455,513,608.42 was received from Joint Account Committee (JAC) as total salary and allowances disbursement. While the sum of ₦454,295,462.53 was paid by Aliero Local Government Council and leaving unaccounted balance of ₦1,218,145.89. Appendix "B" attached to the main report sent to the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

Audit recommends that the management shall be made to account for the unaccounted balance. In the same vein, officers who authorized the payments shall be surcharged in accordance with FM 39.3(a)(11).

REVENUE

The records in respect of revenue collection for the period under review revealed that, only the sum of ₦14,410,000.00 appeared to have been accounted from all the sources available.

Furthermore, it was observed with dismay that "Revenue drive exercise" appeared no to have been done, which gives way for none collection of revenue from filling stations, medicine stores, private schools, GSM network etc. Please comment or convince me on why your Local Government cannot generate revenue from all these sources so as to reduce reliance from federation for its day to day running cost.

HARAJI COLLECTION

No records were presented to me for examination in respect of Haraji. Therefore, in our opinion, the Haraji said to have been collected remain unaccounted for.

RESPONSE

No response from the Council.

RECOMMENDATION

Audit recommends that the management shall be compelled to accounted for the losses and the Director of Finance and his Revenue Officer shall be surcharged in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

AREWA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Arewa Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Arewa Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

Office of the Executive Chairman

AREWA LOCAL GOVERNMENT COUNCIL

KANGIWA, KEBBI STATE OF NIGERIA

Our Ref: _____ Your Ref: _____ Date: 10/5/2026

STATEMENT OF FINANCIAL RESPONSIBILITY
AREWA LOCAL GOVENRMENT

RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statement have been prepared by the Treasurer of Arewa Local Government Council in accordance with the provision of the Finance (Council and Management) Act 1958 as amended. We use International Accounting Standard (IAS) and National Accounting Standard (NAS) and Accounting Policy was based on International Public Sector Accounting Standard (IPSAS) Cash Bases Accounting System. The Financial Statement complies with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign: _____ Date: 19/05/2026

Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management Act 1958as amended).

Our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2025 and its operations for the year ended on that date.

_____ _____

Treasurer Chairman

19/05/2026 19/05/2026

Date Date

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Arewa Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Arewa Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

BUDGET 2023	DESCRIPTION	NOTE	ACTUAL 2025	PREVIOUS YEAR 2024
	RECEIPT			
1,637,592,799	Statutory allocation	1	3,715,322,530.48	2,488,922,451.09
3,464,289,553	Value Added Tax	1	2,830,584,338.80	2,179,096,472.67
5,101,882,352.00	**Sub Total Statutory Allocation**		**6,545,906,869.28**	**4,668,088,878.76**
1,4000,000.00	Direct Taxes	2	13,256,416.10	12,567,240.12
15,000,000.00	License Fees & Fine	2	16,242,912.10	13,507,115.14
22,800,000.00	Rent on Gov't Properties	2	12,912,467.14	16,777,222.10
23,400,000.00	Earnings from commercial undertaking	2	20,166,712.99	10,000,000.00
-	Investment income	2	-	-
15,000,000.00	Fees	2	10,216,915.90	14,000,745.16
90,200,000.00	**Sub-Total Independent Revenue**		**72,795,424.23**	**66,852,323.52**
36,798,892.00	10% State Gov't Share IGR	3	Nil	Nil
5,228,881,224.00	**TOTAL RECEIPT**		**6,618,702,293.51**	**4,734,941,202.28**
	PAYMENTS			
715,327,265.00	Personal Cost	4	980,775,764.75	711,386,323.43
446,179,362.80	Contribution to pension	5	446,179,362.80	542,852,869.11
72,000,000.00	Overhead Cost	6	72,000,000.00	45,000,000.00
2,032,299,503.00	Sub ventures to Parastatals	8	2,307,504,741.21	1,322,040,046.50
3,265,806,130.80	**TOTAL PAYMENTS**		**3,806,459,868.76**	**2,581,284,239.64**
1,963,075,113.20	Net cash flow from operating activities		2,812,242,424.75	2,153,656,963.24
	CASH FLOW FROM INVESTMENT ACTIVITIES			
725,427,000.00	Capital Expenditure Administrative Sector	11	885,392,608.80	412,152,116.10
2,570,568,204.00	Capital Expenditure Economic Sector	11	1,050,200,116.20	1,046,740,657.72
887,500,000.00	Capital Expenditure Regional Dev. Sector	11	512,642,902.10	312,152,162.10
882,000,000.00	Capital Expenditure Social Sector		437,156,981.70	303,735,721.80
5,065,495,204.00	Net Cash from Investing activities	11	2,885,392,603.80	2,074,780,657.72
	CASH FLOW FROM FINANCING ACTIVITIES			
-	Proceed from Aids & Grant	10		-
-	Proceeding from External loan	19		-
-	Proceeding from Internal loan	20		-

-	Proceeding from Internal loan (NTB)	21		-
-	Proceeding from Development of National Resources	23		-
	Proceeding from loan and other loan funds	24		-
	Repayment of External Loan	19		-
	Repayment of FGN/Treasury Bonds	20		
	Repayment of Internal Loan (NTB)	21		
	Repayment of loans from Development of Nat. Resources	23		
	Repayment of loans from other funds	24		
Nil	**NET CASH FLOW FROM OPERATING ACTIVITIES**		Nil	Nil
-	Increase/Decrease in Investment		Nil	Nil
-	Net (Increase) Decrease in other cash equivalent		Nil	Nil
	TOTAL CASH FLOW FROM OTHER CASH EQUIVALENT ACCOUNT		**(73,150,179.05)**	**78,876,305.52**
	Net cash for the year		(73,150,179.05)	78,876,305.52
	Cash and its equivalent as at 01/01/2025		79,265,152.85	388,847.33
	Cash and its equivalent as at 31/12/2025		6,114,973.80	79,265,152.85

AREWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

STATEMENT NO. 2

S/N	PARTICULARS	NOTE	2025	2024
	ASSETS			
	LIQUID ASSETS			
1.	CASH AND BANK BALANCE		6,114,973.80	79,265,152.85
2.	CRF BANK BALANCE	-	-	-
3.	PENSION ACCOUNT (CBN)	-	-	-
4.	OTHER BANK OF TREASURY WITH KEBBI STATE JOINT ACOUNT	12	2,812,242,424.75	2,153,656,963.24
5.	CASH BALANCE WITH FEDERAL PAY OFFICE	13	-	-
6.	CASH HELD BY MINISTTRIES, DEPARTMENT AND AGENCIES	14	-	-
	TOTAL LIQUID ASSETS		**2,898,357,398.55**	**2,232,922,116.09**
	INVESTMENT AND OTHER CASH ASSETS			
7.	LOCAL GOVERNMENT INVESTMENT	15	18,404,000.00	18,404,000.00
8.	IMPREST	16	-	-
9.	ADVANCES	17	17,208,391.63	17,208,391.63
10.	REVOLVING LOAN GRANT	18	-	-
11.	INTANGIBLE ASSETS		-	-
	TOTAL INVESTMENT AND OTHER CASH ASSETS		**35,612,391.63**	**35,612,391.63**
	TOTAL ASSETS		**2,933,969,790.18**	**2,268,534,507.72**

	LIABILITIES PUBLIC FUND			
12.	CONSOLIDATED REVENUE FUND		-	-
13.-	CAPITAL DEVELOPMENT FUND		2,898,357,398.55	2,232,922,116.09
14.	TRUST & OTHER PUBLIC FUND		-	-
15.	POLICE REWARD FUND		-	-
	TOTAL PUBLIC FUND		**2,898,357,398.55**	**2,232,922,116.09**
	EXTERNAL AND INTERNAL LOAN			
16.	EXTERNAL LOAN (FGN)	19	-	-
17.	LGC BONDS & TREASURY BOOKS	20	-	-
18.	NIGERIAN TREASURY BILLS	21	-	-
19.	DEVELOPMENT OF LAON STOCK	22	-	-
20.	OTHER INTERNAL LOAN	23	-	-
21.	INTERNAL LOAN FROM OTHER FUNDS	24	-	-
	TOTAL EXTERNAL LOAN		**NIL**	**NIL**
22.	**OTHER LIABILITIES**			
23.	DEPOSIT	25	35,615,391.63	35,615,391.65
	TOTAL LIABILITIES		**2,933,969,790.18**	**2,268,537,507.72**

AREWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

STATEMENT NO. 3

2024	DESCRIPTION	NO TE	ACUTAL 2025	BUDGET 2025	VARIANCE %
2,488,051.09	Statutory Allocation	1	3,715,322,530.18	1,637,592,799.00	-127%
2,179,096,472.67	Value Added Allocation	1	2,830,584,338.80	3,464,289,553.00	-18%
2,181,586,548.76	**SUB TOTAL STATUTORY ACCOUNT**		**6,545,906,868.98**	**5,101,882,352.00**	
12,567,240.12	Direct Taxes	2	13,256,416.10	14,000,000.00	5%
13,507,115.14	License fees & Fine	2	16,242,912.20	15,000,000.00	-8%
16,777,222.10	Earnings from Commercial undertaking	2	12,912,467.14	22,800,000.00	43%
10,000,000.00	Rent/Sales of Gov't building	2	20,166,712.99	23,400,000.00	14%
-	Investment Income		-	-	-
14,000,745.16	Rates Fees		10,216,915.90	15,000,000.00	32%
66,852,323.52	**SUB-TOTAL INDEPENDENT REVENUE**		**72,795,424.23**	**90,200,000.00**	
	10% State Gov't Share IGR	3	Nil	36,798,892.00	100%
4,734,941,202.08	**TOTAL REVENUE**		**6,618,702,293.51**	**5,228,881,244.00**	
LESS EXPENDITURE					
711,386,323.00	Personal Cost	4	980,775,764.75	715,327,265.00	-37%
542,852,869.11	Contribution to Pension	5	446,179,362.80	446,179,362.80	Nil
45,000,000.00	Overhead Cost	6	72,000,000.00	72,000,000.00	Nil
1,322,040,046.50	Subvention to Prastatals	8	2,307,504,741.21	2,032,299,503.00	-13%
2,581,284,239.64	**TOTAL EXPENDITURE**		**3,806,459,868.76**	**3,265,806,130.80**	
2,153,656,963.24	Operating Balance		2,812,242,427.75	1,963,075,113.20	-43%
2,104,548,240.54	Appropriation/Transfer to Capital Development Fund		2,812,242,424.75	1,963,075,113.20	-43%
49,008,752.70	**CLOSING BALANCE**		**Nil**		

AREWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

STATEMENT NO. 4

2024	DESCRIPTION	NOTE	ACUTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE %
1,987,937,841.32	Transfer from consolidated Revenue fund	9	2,812,242,424.75	1,963,075,113.20	43%
1,987,939,865.32	**Total Revenue Available**		**2,812,242,424.75**	**1,963,075,113.2**	
LESS CAPITAL EXPENDITURE					
487,548,993.99	Capital Expenditure Administrative Sector	11	706,127,450.95	725,427,000.00	3%
900,000,000.00	Capital Expenditure Economic Sector	11	1,200,160,240.10	2,570,568,204.00	53%
300,000,000.00	Capital Expenditure Regional Dev. Sector	11	415,600,116.10	887,500,000.00	53%
300,000,000.00	Capital Expenditure Social Service Sector		484,239,643.80	882,000,000.00	45%
1,987,548,993.99	**Total Capital Expenditure**		**2,806,127,450.95**	**5,065,495,204.00**	
388,847.33	**Closing Balance**		**6,114,973.80**	**-**	

AREWA LOCAL GOVERNMENT COUNCIL

VALUE ADDED TAX (VAT) FOR THE YEAR ENDED AS AT 31ST DECEMBER, 2025

S/N	MONTH	AMOUNT
1.	JANUARY	223,779,652.19
2.	FEBRUARY	269,933,624.18
3.	MARCH	229,565,616.73
4.	APRIL	229,565,616.73
5.	MAY	229,565,616.73
6.	JUNE	239,481,793.31
7.	JULY	232,608,337.01
8.	AUGUST	239,994,455.76
9.	SEPTEMBER	249,850,209.02
10.	OCTOBER	307,440,255.47
11.	NOVEMBER	194,459,635.10
12.	DECEMBER	184,339,526.57
	TOTAL	**2,830,584,338.80**

NOTE 1

AREWA LOCAL GOVERNMENT COUNCIL

STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2025

S/N	MONTH	AMOUNT
1.	JANUARY	102,050,394.27
2.	FEBRUARY	209,110,678.73
3.	MARCH	222,895,257.67
4.	APRIL	222,895,257.67
5.	MAY	222,895,257.67
6.	JUNE	239,481,793.31
7.	JULY	288,737,461.44
8.	AUGUST	373,541,104.38
9.	SEPTEMBER	388,777,137.21
10.	OCTOBER	353,986,040.79
11.	NOVEMBER	242,344,826.94
12.	DECEMBER	406,726,534.27
	TOTAL	**3,273,441,744.35**
	LESS VAT	
	NET STATUTORY ALLOCATION	

REFERENCE NOTE

AREWA LOCAL GOVERNMENT COUNCIL

GOVERNMENT SHARE OF STATUTORY ALLOCATION ANALYSIS FOR THE YEAR ENDED 31ST DECEMBER, 2025

S/N	MONTH	STATUTORY ALLOCATION 2025	VALUE ADDED TAX 2025	TOTAL 2025	PREVIOUS YEAR 2024
1.	JANUARY	136,324,870.95	223,779,652.19	360,104,523.14	202,728,877.66
2.	FEBRUARY	67,488,631.20	269,933,624.18	337,422,255.38	259,467,669.42
3.	MARCH	21,021,849.55	229,565,616.73	250,587,466.28	230,737,369.07
4.	APRIL	21,021,849.55	229,565,616.73	250,587,466.28	230,737,369.07
5.	MAY	21,021,849.55	229,565,616.73	250,587,466.28	230,737,369.07
6.	JUNE	32,670,696.52	239,481,793.31	272,152,489.83	301,907,191.67
7.	JULY	54,712,217.54	232,608,337.01	287,320,554.55	334,620,136.58
8.	AUGUST	25,986,754.71	239,994,455.76	265,981,210.77	397,926,826.06
9.	SEPTEMBER	24,143,333.08	249,850,209.02	273,993,542.10	337,319,109.52
10.	OCTOBER	19,110,732.67	307,440,255.47	326,550,988.14	389,108,299.39
11.	NOVEMBER	13,582,347.71	195,459,635.10	209,041,982.81	430,228,061.44
12.	DECEMBER	14,795,593.05	184,339,526.57	199,135,119.62	413,156,670.21
	TOTAL	**441,880,786.73**	**2,831,584,338.80**	**3,272,465,125.53**	**3,846,093,763.34**

RE: AUDIT INSPECTION REPORT IN RESPECT OF AREWA LOCAL GOVERNMENT COUNCIL'S FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. CASH BOOK

It was observed that this important book of account was not updated (with exception of monthly balancing only), all other vital information such as quoting cheque numbers against payment vouchers and contra-entry were all neglected, this is contrary to financial memoranda provision chapter 19.

RESPONSE

The Council responded that the failure was due to their inability to obtain some vital information in respect of some payments.

RECOMMENDATION

This would not be accepted as reason for not adhering to the provisions of Financial Memoranda. Therefore, the Cashier shall be warned against this gross negligence of duty or be surcharged appropriately.

3. UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers worth ₦440,363,760.33 were not prepared and presented to me for audit inspection. Details were attached to the main report sent to the Council as appendix "A".

AUDIT OBSERVATION

1. Uncertainty on whether these payments were properly authorized
2. Judicious accountability of the funds could not be established.

RESPONSE

The management responded that the payment vouchers were with Inspectors from the Ministry for Local Governments as at the time of our audit inspection.

RECOMMENDATION

Up to the time of writing this report the Council could not present the vouchers for audit examinations. Therefore management shall be compel surrender such records for audit examination; otherwise, the officers who authorized the payments shall be surcharged in accordance with section 39.3(a & b) of the Financial Memoranda.

4. UN-AUTHORISED PAYMENT VOUCHERS

Also, examination of the available records revealed that payment vouchers worth ₦728,203,617.57 were paid without been controlled by their respective Directors, which means payment were been made and charged without the consent of the Officers Controlling the Votes, which is contrary to F.M 13:11 and 13:12. Details were attached to the main report sent to the Council as appendix "B" attached.

RESPONSE

The management admitted the observation and apologizes for the failure.

RECOMMENDATION

The problem become recurring; therefore, the Treasurer and the Director Personnel Management shall be warned against violating chapter 13 and 14 of the Financial Memoranda.

4. UN-RECEIPTED PAYMENT VOUCHERS

Further examination of available records presented for auditing revealed that payment vouchers to the tune of ₦414,994,428.56 were not receipted or acknowledged by the recipients as mandated by section 14.16-17 of the FM. Therefore such payment cannot be certified as proper charged against the public funds. Appendix "C" attached to the main report sent to the Council refers.

RESPONSE

The management admitted the observation and promise to guard against future occurrence.

RECOMMENDATION

The management shall be mandated to produce the receipts in question or be made to account for the amount involve. Equally, the officers who authorized the payment shall be surcharge in accordance with provisions of section 39.3(a & b).

5. INCOME AND EXPENDITURE

Examination of the available records revealed that your Local Government failed to record or account for the sum of ₦3,558,461.41 out of the statutory receipts. Appendix "D" attached to the main report refers.

AUDIT OBSERVATION

1. Uncertainty on whether these payments were properly authorized
2. Judicious accountability of the funds could not be established.

RESPONSE

The Council disputed about the figure presented.

RECOMMENDATION

The management has admitted not balancing their cash book during the period, but now disputing the audited figure. Moreover, they failed to present the updated records for comparison. Therefore, management shall be made to account for the above mentioned amount

and/or the officers who authorized the payments be held responsible for the refund.

6. **PAYMENT VOUCHERS**

Payment voucher number 06/09/25 was paid to Sai Jango Global Ventures Ltd for procurement of agro-chemical at the cost of ₦30,000,000.00 to support wet season farming in Arewa Local Government, but it was disheartening to observed that no single document was attached to show that such item was purchased and also no document to explain how such items were distributed to the farmers. Therefore, such funds cannot be accepted as proper charged against the council funds.

RESPONSE

The Council admitted the observation and apologized for the anomaly.

RECOMMENDATION

The management shall now present updated voucher for audit examination or the Director Finance shall be refunds the amount involved and risk been surcharge in accordance with FM 39.3(a)(4).

REVENUE ACCOUNT

From the revenue records of Arewa Local Government presented to me for audit inspection, it was discovered that out of the Internally Generated Revenue figure posted on the Cash flow statement your Local Government only accounted for the generated revenue from market, Motor Park, and abattoir, which appeared to be negligible.

RESPONSE

The Council attributed the failure to the activities of bandits terrorizing the area.

RECOMMENDATION

The management shall account for the amount posted on the cash flow or be surcharged accordingly.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Government

Kebbi State

ARGUNGU LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Argungu Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Argungu Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

Office of the Executive Chairman

ARGUNGU LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

Our Ref: _____ Date: 17th September, 2026

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Argungu Local Government Council in accordance with the provision of the finance (Council and Management) Act 1958 as amended. The financial statements comply with general accepted according practice.

The treasurer is responsible for establishment and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and property record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign

_____

Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2025 and its operations for the year ended on that date.

17th September, 2026

_____

Treasurer

17th September, 2026

_____

Chairman

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/8/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Argungu Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Argungu Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
ARGUNGU GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025 ₦		NOTES	ACTUAL YEAR 2025 ₦	2024 ₦
	CashFlows from Operating Activities			
	Receipts:			
1,382,690,476.00	Statutory Allocations: FAAC	1	2,953,583,608.36	1,861,810,572.50
3,554,284,096.00	Value Added Tax Allocation	1	2,976,118,167.34	2,229,580,243.49
	Sub-total - Statutory Allocation		5,929,701,976.68	4,091,490,815.99
44,940,000.00	Direct Taxes	2	30,000,000.00	8,400,000.00
77,000,000.00	Licences	2	1,500,000.00	1,200,000.00
8,000,000.00	Mining Rents:	2		
10,000,000.00	Royalties	2		
	Fees:	2	900,000.00	860,000.00
	Fines	2	805,000.00	500,000.00
	Sales	2		
48,680,000.00	Earnings:	2	5,456,000.00	5,060,000.00
	Sales/Rent of Government Buildings:	2		
	Sale/Rent on Lands and Others:	2		
	Repayments-General:	2		
	Investment Income	2		
	Interest Earned	2		
	Re-imbursement	2		
	Sub-total - Independent Revenue		38,661,000.00	16,220,000.00
	Other Revenue Sources of the ---------Government	3		
	Total Receipts		5,968,362,976.68	4,017,710,819.99
	Payments:			
571,738,561.00	Personnel Costs (Including Salaries on CRF Charges):	4	925,573,155.00	543,241,993.78
621,500,000.00	Federal States/ LGC Govt Contribution to Pension:	5	527,000,003.20	330,480,544.54
236,700,000.00	Overhead Charges:	6	120,655,571.44	45,000,000.00
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7		
717,300,770.00	Subvention to Parastatals:	8	959,787,037.81	523,953,275.75
	Other Operating Activities		1,425,914,000.80	1,071,453,155.76
	Other Transfers		309,877,234.02	140,908,036.09
	Total Payments		4,268,808,002.27	2,660,036,045.92
	Net Cash Flow from Operating Activities		1,699,554,974.41	1,447,674,814.07
	Cash Flows from Investment Activities:			
880,000,000.00	Capital Expenditure: Administrative Sector.	11	382,060,000.21	112,568,240.75
	Capital Expenditure: Economic Sector.	11		
	Capital Expenditure: Law and Justice:	11		
	Capital Expenditure: Regional Development	11		
792,000,000.00	Capital Expenditure: Social Service Sector.	11	1,313,441,903.19	1,299,162,553.39
	Capital Expenditure: Funded from Aid and Grants:	10		
0.00	***Net Cash Flow from Investment Activities:***		1,695,501,903.40	1,411,730,794.14
	Proceeds from Aid and Grants	10		
	Proceeds from External Loan:	19		
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20		
	Proceeds from Internal Loan: NTBs etc	21		
	Proceeds from Development of Nat Resources	23		
	Proceeds of Loans from Other Funds	24		
	Repayment of External Loans (including Servicing)	19		
	Repayment of FGN/Treasury Bonds:	20		
	Repayment of Internal Loan-NTBs	21		
	Repayment of Loans from Development of Nat Resources	23		
	Repayment of Loans from Other Funds	24		
0.00	***Net Cash Flow from Investment Activities:***			
	Movement in Other Cash Equivalent Accounts			
	(Increase) / Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents:			
	Total Cashflow from other Cash equivalent Accounts		31,890,948.41	17,424,400.14
	Net Cash for the year			
	Cash & Its Equivalent as at 1st January, 2024		35,944,019.42	18,519,619.25
	Cash & Its Equivalent as at 31st December, 2024		4,053,840.81	35,944,019.42

STATEMENT NO. 2

,, GOVERNMENT OF NIGERIA

STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ASSETS:-	***NOTES***	***CURRENT YEAR 2025*** ₦	**PREVIOUS YEAR 2024** ₦
Liquid Assets:-			
Cash Held for AGF:			
- CRF Bank Balance (CBN/CRF Bank)		4,053,040.81	35,944,019.42
- Pension Account (CBN/Bank):			
- Other Bank of the Treasury			
- Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12		1,748,235,399.02
- Cash Balance with Federal Pay Officers/Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies:-	14		
TOTAL LIQUID ASSETS		**4,053,840.81**	
Investment and Other Cash Assets:			
Federal / State / Local Government Investments	15	40,000,000.00	40,000,000.00
Imprests:-	16		
Advances:-	17		
Revolving Loans Granted:-	18		
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		**44,053,840.81**	**40,000,000.00**
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:			
Capital Development Fund:			1,447,674,814.07
Trust & Other Public Funds:			406,505,104.33
Police Reward Fund			
TOTAL PUBLIC FUNDS			**3,678,359,836.84**
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19		
FGN/States/LGC Bonds & Treasury Bonds	20		
Nigerian Treasury Bills (NTB)	21		
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)	23		
Internal Loans from Other Funds	24		
TOTAL EXTERNAL AND INTERNAL LOANS			
OTHER LIABILITIES			
Deposits	25		
TOTAL LIABILITIES		**1,739,554,944.21**	**3,678,359,836.84**

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

STATEMENT NO. 3

..... GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2024)	Opening Balance:	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
	ADD: REVENUE						
1,302,736,419.46	Statutory Allocations: FAAC	1	2,953,583,608.36	2,428,973,071.00	787,673,095.03		1,641,299,975.97
1,155,969,937.65	Value Added Tax Allocation	1	2,976,118,167.34	1,692,146,319.00	2,211,660,557.40		519,514,338.40
2,458,706,347.05	**Sub-Total - Statutory Allocation**		5,929,701,976.68	4,121,119,390.00	2,999,333,653.03		1,121,785,736.97
8,400,000.00	Direct Taxes	2	30,000,000.00				
900,000.00	Licences	2	1,500,000.00	102,500,000.00	1,200,000.00		101,300,000.00
	Mining Rents:	2					
	Royalties	2					
750,000.00	Fees:	2	900,000.00	770,020,000.00	860,000.00		210,000.00
	Fines	2	805,000.00				
	Sales	2					
4,100,000.00	Earnings:	2	5,456,000.00	480,680,000.00	5,060,000.00		260,000.00
	Sales/Rent of Government Buildings:	2					
	Sale/Rent on Lands and Others:	2					
	Repayment: General:	2					
	Investment Income	2					
	Interest Earned	2					
	Re-imburs1ements	2					
	Sub-Total - Independent Revenue		38,661,000.00				152,550,000.00
	Other Revenue Sources of the ---------- Government	3					
	TOTAL REVENUE:		5,963,362,776.68	4,363,660,776.00	5,136,668,340.55		773,007,564.53
	LESS: EXPENDITURE:						
540,000,000.00	Personnel Costs (including Salaries on CRF Charges):	4	925,573,155.00	572,019,165.00	550,000,000.00		22,014,165.00
376,635,402.23	Federal/States/LGC Govt Contribution to Pension:	5	527,000,003.20				
36,000,000.00	Overhead Charges:	6	120,655,571.44	45,000,000.00	45,000,000.00		
	Consolidated Revenue Fund Charges (Ind. Service Wide Votes)	7					
430,354,450.23	Subvention to Parastatals:	8	1,425,914,000.50	430,354,450.00	523,953,275.75		206,602,174.25
	Other operations & Expenses		1,959,787,037.81				
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
	Repayments; External Loans: FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bonds:	20					
	Repayments; Nigerian Treasury Bills (NTB)	21					
	Repayments; Development Loan Stock	22					
	Repayments; Other Internal Loans (Promissory Notes)	23					

	Repayments; Internal Loans from Other Funds	24					
	TOTAL EXPENDITURE:		**4,694,641,633.45**	**1,047,373,615.00**	**1,449,433,820.29**		**402,060,205.00**
	OPERATING BALANCE:		**1,268,718,142.84**				
	APPROPRIATIONS / TRANSFERS:						
	Transfer to Capital Development Fund:	9	1,268,718,142.84				
			4,053,840.81				
	Closing Balance:						

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

STATEMENT NO. 4

..... GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	PERFORMANCE ON TOTAL
			₦ 28,675,100.00	₦	₦	₦	₦
	ADD: REVENUE						
2,887,775,336.00	Transfer from Consolidated Revenue Fund:	9	1,268,718,142.89	5,125,343,506.00	6,237,229,223.00		
	Aid and Grants	10					
	External Loans: FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds:	20					
	Nigerian Treasury Bills (NTB(	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
454,672,033.00	**TOTAL REVENUE AVAILABLE:**		**1,297,393,242.89**	**5,125,343,506.00**	**6,237,229,223.00**		
	LESS: CAPITAL EXPENDITURE						
190,000,000.00	Capital Expenditure: Administrative Sector:	11		500,000,000.00	520,000,000.00		
470,000,000.00	Capital Expenditure: Economic Sector	11					
	Capital Expenditure: Law and Justice:	11					
375,000,000.00	Capital Expenditure: Regional Development	11	1,297,393,242.89				
500,000,000.00	Capital Expenditure: Social Service Sector:	11		705,000,000.00	500,000,000.00		
	Capital Expenditure: Funded from Aid and Grants:	10					
1,625,000,000.00	**TOTAL CAPITAL EXPENDITURE:**		1,297,393,242.89	1,205,000,000.00			
	Intangible Assets						
2,915,672,033.00	**CLOSING BALANCE**		4,053,840.81				

REFERENCE NOTE

1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
			2025			2024		
			A	B				
		MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		JANUARY	423,473,868.88	NIL	423,473,868.88	254,196,226.72	NIL	254,196,226.72
		FEBRUARY	510,493,578.58	"	510,493,578.58	339,314,383.63	"	339,314,383.63
		MARCH	442,627,518.28	"	442,627,518.28	332,933,509.66	"	332,933,509.66
		APRIL	442,627,518.28	"	442,627,518.28	266,268,085.81	"	266,268,085.81
		MAY	442,627,518.28	"	442,627,518.28	351,416,641.00	"	351,416,641.00
		JUNE	496,055,878.98	"	496,055,878.98	332,120,425.34	"	332,120,425.34
		JULY	529,304,690.39	"	529,304,690.39	228,765,203.46	"	228,765,203.46
		AUGUST	584,563,290.20	"	584,563,290.20	397,098,269.28	"	397,098,269.28
		SEPTEMBER	601,352,628.10	"	601,352,628.10	351,664,534.93	"	351,664,534.93
		OCTOBER	632,132,487.12	"	632,132,487.12	347,935,915.78	"	347,935,915.78
		NOVEMBER	611,345,965.03	"	611,345,965.03	478,042,173.35	"	478,042,173.35
		DECEMBER	546,231,553.60	"	546,231,553.60	484,042,153.05	"	484,042,153.05
		TOTAL	**6,262,841,488.05**	"	**6,262,841,488.05**	**4,348,603,349.65**	"	**4,348,603,349.65**

		SHARE OF STATUTORY ALLOCATION					
			C	D	E		
		MONTH	Statutory Alloc – Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation	Total 20x25	20x24
		JANUARY	85,956,205.62	108,540,883.40	228,976,779.85	206,357,874.56	252,196,703.03
		FEBRUARY	176,132,200.45	58,251,894.60	276,109,476.52	268,232,590.90	280,523,181.62
		MARCH	187,801,908.58	20,082,771.94	234,801,908.58	266,628,085.81	219,015,847.59
		APRIL	187,742,837.62	20,082,771.08	234,801,908.58	266,628,085.81	212,329,715.29
		MAY	187,742,837.62	20,082,771.08	234,801,908.58	266,628,085.81	211,137,768.86
		JUNE	201,713,539.20	29,397,749.95	264,944,593.89	212,678,328.50	212,329,715.29
		JULY	243,201,182.96	48,069,180.42	238,034,326.93	228,765,203.51	238,072,561.60
		AUGUST	314,630,592.24	24,434,045.13	245,498,652.99	255,266,759.71	261,726,704.12
		SEPTEMBER	323,199,798.03	22,520,959.06	255,631,871.01	238,400,443.55	277,015,715.40
		OCTOBER	298,159,523.33	19,554,808.96	314,422,154.83	355,926,364.76	269,041,488.77
		NOVEMBER	333,532,247.57	18,233,044.54	259,580,672.89	316,035,993.52	269,041,488.77
		DECEMBER	342,582,406.11	15,136,234.12	188,513,913.36	322,035,973.52	253,900,398.53
		TOTAL	**3,092,395,279.33**	**404,338,714.25**	**2,765,486,296.95**	**3,203,583,789.00**	**2,956,281,288.42**

……GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	Details		2025	2024		
		Ref. Note	**Amount**	**Amount**		**Remarks**
1	*A- Share of Statutory Allocation from FAAC*		N	N		
	Net Share of Statutory Allocation from FAAC	A	2,953,583,608.36	1,302,736,419.40		
	Add: Deduction at source for Loan Repayment	B				
	Share of Statutory Allocation – Other Agencies	C		203,717,672.57		
	Share of Federal Accounts Allocation- Excess Crude Oil	D		264,739,332.04		
	Total(GROSS) FAAC Allocation to FGN/SG/LG			1,771,193,424.01		
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	2,976,118,167.30	1,155,969,927.65		
2	Internally Generated Revenue (Independent Revenue)		**Actual**	**Budget**	**Variance**	
	Direct Taxes		30,000,000.00	42,000,000.00	12,000,000.00	
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Direct Taxes		30,000,000.00	42,000,000.00	12,000,000.00	
	Licences					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Licences		**1,506,000.00**	**42,500,000.00**	**40,994,000.00**	
	Mining Rents					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Mining Rents					
	Royalties					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Royalties					
	Fees					
	MDA 1					

	MDA 2					
	MDA 3		805,000.00	1,200,000.00	395,000.00	
	e.t.c					
	Total – Fees		**805,000.00**	**1,200,000.00**	**395,000.00**	
	Fines					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Fines					
	Sales					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales					
	Earnings					
	MDA 1					
	MDA 2					
	MDA 3		5,456,000.00	48,680,000.00	43,224,000.00	
	e.t.c					
	Total – Earnings		**5,456,000.00**	**48,680,000.00**	**43,224,000.00**	
	Sales/Rent of Government Buildings					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent of Government Buildings					
	Sales/Rent on Lands and Others:					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent on Lands and Others					
	Repayments					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Repayments					
	Investment Income					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Investment Income					
	Interest Earned					
	MDA 1					

	MDA 2					
	MDA 3					
	e.t.c					
	Total – Interest Earned					
	Re-Imbursement					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Re-Imbursement					
3	**Other Revenue Sources of the ……..Government**					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Other Revenue Sources					

4	***A- Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):***		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector		925,573,185.20	570,019,165.00	21,777,171.27	CRF Charges in Note 3
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel Cost		**925,573,185.20**	**570,019,165.00**	**21,777,171.27**	
	B- Salaries directly charged to CRF (included in Note 4A above):					
	List of Parastatals and Agencies					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor –General for Federation					
	Auditor –General for State					
	Auditor –General for Local Government					
	INEC Chairman and Commissioners					
	e.t.c.					
	Total					
5	**Employers Contribution to Pension according to Sector**		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector		527,000,003.20	93,736,981.00	236,743,563.54	
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					

	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Employers Contribution to Pension		**527,000,003.20**	**93,736,981.00**	**236,743,563.54**	
6	**Overhead Costs**		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector		120,655,571.44	206,300,000.00	85,644,428.56	
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Overhead Cost		**120,655,571.44**	**206,300,000.00**	**85,644,428.56**	

7	**Consolidated Revenue Fund Charges (Incl. Service Wide Votes)**		**Actual**	**Total Budget**	**Variance**	
	Pension and Gratuity-Civilian					
	Pension and Gratuity-Military					
	Pension and Gratuity-Police					
	Pension and Gratuity-CIPPO					
	Pension and Gratuity-National State Assembly					
	Pension and Gratuity-Judiciary					
	Pension and Gratuity-(SSS & Nig Intelligence Agency)					
	Pension and Gratuity-Universities					
	Pension and Gratuity-Parastatals and Railways Pension					
	SERVICE WIDE VOTES					
	Total Consolidated Revenue Fund Charges					
8	***Subventions to Parastatals (According to Sectors-List)***		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Subventions to Parastatals					

9	***Transfer to Capital Development Fund (According to Sectors)***		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Transfer to Capital Development Fund					
10	**Details of Aid & Grants Received**		**Actual**	**Total Budget**	**Variance**	
	Bilateral					
	Multi Lateral					
	ETC					
	Total Details of Aid & Grants					

	Received					
11	**A- Details of Total Capital Expenditures (According to Sectors)**		**Actual**	**Total Budget**	**Variance**	Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Total Capital Expenditures					
	B- Details of Capital Expenditures of Parastatals (included in 11A above)		**Actual**	**Total Budget**	**Variance**	Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Capital Expenditures of Parastatals					
12	**CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT**		**Amount 20 -2**	**Amount 20 -1**		
	List all the Other Funds Cash Book Balances					
13	**CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/ SUB TREASURY OFFICES**		**Amount 20 -2**	**Amount 20 -1**		
	List all the FPO/Sub-Treasuries Cash Book Balances					
14	**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)**		**Amount 20 -2**	**Amount 20 -1**		
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Cash Book Balances					
15	**INVESTMENTS**		**Amount 20 -2**	**Amount 20 -1**		
	Investments in Quoted Companies					
	Investments in unQuoted Companies					
	Loans to Government Companies					
	Loans to Other Government					
	Total Investments					

16	**LIST OF OUTSTANDING IMPRESTS**		**Amount 20 - 2**	**Amount 20 -1**
	List of MDA: Administrative Sector			
	List of MDA: Economic Sector			
	List of MDA: Law and Justice Sector			
	List of MDA: Regional Sector			
	List of MDA: Sector Sector			
	Total Outstanding Imprests			
17	**LIST OF OUTSTANDING ADVANCES**		**Amount 20 - 2**	**Amount 20 -1**
	List of MDA: Administrative Sector			
	List of MDA: Economic Sector			
	List of MDA: Law and Justice Sector			
	List of MDA: Regional Sector			
	List of MDA: Sector Sector			
	Total Outstanding Advances			

26	**CONTINGENT LIABILITIES AS AT YEAR END**		**Amount 20 - 2**	**Amount 20 -1**		**List All the Contingent Liabilities**
	E.G					
	… Pension and Gratuity Due					
	….Outstanding Contractors Liabilities (According to MDA)					
	….Pending Litigations (According to MDA)					
	….Guarantees (According to MDA)					
	…. Others					
	Total Contigent Liabilities					

RE: AUDIT INSPECTION REPORT IN RESPECT OF ARGUNGU LOCAL GOVERNMENT COUNCIL'SMAIN, SALARY AND REVENUE FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. CASHBOOK

It is surprising that this important book of account was not updated, the vital information such as monthly balancing, quoting cheque numbers against payment vouchers and contra-entry were all neglected, contrary to Financial Memoranda provision chapter 19.

3. UN-PRESENTED PAYMENT VOUCHERS

During the examination and posting of payment vouchers into the cashbook, it was observed that payment vouchers worth ₦197,648,052.84 were not prepared and presented to me for audit inspection. Appendix "A" attached to the main report sent to the Council refers.

4. UNAUTHORIZED PAYMENT VOUCHERS

Also another examination of available records revealed that payment vouchers worth ₦196,666,666.65 were paid without been controlled by their respective Directors. This is contrary to Financial Memoranda provision 13.11 and 13.12. Details were attached to the main report sent to the Council as Appendix "B" attached.

5. UN-RECEIPTED PAYMENT VOUCHERS

Further examination of the available records presented to me revealed that payment vouchers to the tune of ₦468,668,240.52 were not receipted or acknowledge by the recipients. Therefore such payments cannot be certified as proper charged against the public funds. Appendix "C" attached to the main report sent to the Council refers.

6. INCOME AND EXPENDITURE

From the examination of the available records presented to me, it was revealed that your Local Government received the sum of ₦8,276,487,356.46 as revenue from the State Joint Account and Internally Generated Revenue (I.G.R), to my displeasure only the sum of ₦8,269,539,884.65 was recorded into the cashbook; leaving a resultant balance of ₦6,947,884.65 not recorded or not accounted for. Detail was sent to the Council as appendix "D".

7. PAYMENT VOUCHERS

Payment vouchers No. 007/10/25 amounting to N60,000,000.00 was paid to SARAKI MULTI GLOBAL for security situation, but to my surprise, no single document was attached to the said payment voucher apart from the conveyance of approval to show how the said sum were utilized. No any document from the said company confirming any agreement with the Local Government receiving the sums in question.

REVENUE ACCOUNT

During the audit examination of the council revenue account, it was observation that ₦2,000,000.00 was received as annual revenue from WACCOT RICE MILLS for the year 2025. This show that the council has upwardly review the revenue from ₦1,000,000.00 as at 2024 to ₦2,000,000.00 in 2025.

Also the council should still meet the company and ask for other social responsibility that can be provided to the people in the nearest village where this company operate.

Further, Audit examination also revealed that the market and motor-park revenue were always constant, the council should try and increase their revenue generation from this aspect.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

AUGIE LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Augie Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Augie Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

Office of the Executive Chairman

AUGIE LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

OFFICE ADDRESS: AUGIE LOCAL GOVERNMENT SECRETARIAT, AUGIE, KEBBI STATE

Ref: Date: 17th September, 2026

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Augie Local Government Council in accordance with the provision of the finance (Council and Management) Act 1958 as amended. The financial statements comply with general accepted according practice.

The treasurer is responsible for establishment and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and property record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

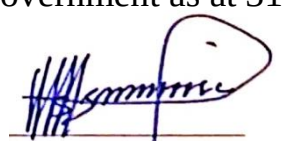
Sign



Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2024 and its operations for the year ended on that date.



17th September, 2026

Treasurer



17th September, 2025

Chairman

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Augie Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Augie Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
AUGIE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025 ₦		NOTES	ACTUAL YEAR 2025 ₦	2024 ₦
	CashFlows from Operating Activities			
	Receipts:			
1,137,846,652.00	Statutory Allocations: FAAC	1	2,750,280,632.92	1,444,424,553.32
2,995,802,150.00	Value Added Tax Allocation	1	2,523,077,616.46	1,884,344,256.61
	Sub-total - Statutory Allocation		5,273,358,249.38	3,328,768,809.93
21,000,000.00	Direct Taxes	2	19,200,000.00	5,000,000.00
11,000,000.00	Licences	2		
	Mining Rents:	2		
	Royalties	2		
10,000,000.00	Fees:	2	1,800,000.00	1,610,000.00
7,000,000.00	Fines	2	1,250,000.00	1,105,000.00
	Sales	2		
20,000,000.00	Earnings:	2	4,700,000.00	4,500,000.00
	Sales/Rent of Government Buildings:	2		
	Sale/Rent on Lands and Others:	2		
	Repayments-General:	2		
	Investment Income	2		
	Interest Earned	2		
	Re-imbursement	2		
	Sub-total - Independent Revenue		26,900,000.00	11,110,000.00
	Other Revenue Sources of the ---------Government	3		
	Total Receipts		5,300,308,249.38	3,339,878,809.93
	Payments:			
669,585,358.00	Personnel Costs (Including Salaries on CRF Charges):	4	764,971,860.38	625,052,412.24
47,480,000.00	Federal States/ LGC Govt Contribution to Pension:	5	132,151,115.23	354,719,765.96
278,300,000.00	Overhead Charges:	6	105,055,571.44	45,000,000.00
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7		
	Subvention to Parastatals:	8	768,094,189.72	425,940,795.33
	Other Operating Activities		1,852,668,303.80	
	Other Transfers		659,806,711.12	876,887,011.23
	Total Payments		4,282,747,759.14	2,327,599,984.76
	Net Cash Flow from Operating Activities		1,017,560,490.24	1,012,278,825.17
	Cash Flows from Investment Activities:			
	Capital Expenditure: Administrative Sector.	11		
	Capital Expenditure: Economic Sector.	11		
	Capital Expenditure: Law and Justice:	11		
	Capital Expenditure: Regional Development	11		
870,000,000.00	Capital Expenditure: Social Service Sector.	11	1,049,179,896.40	981,266,021.41
	Capital Expenditure: Funded from Aid and Grants:	10		
0.00	***Net Cash Flow from Investment Activities:***			
	Proceeds from Aid and Grants	10		
	Proceeds from External Loan:	19		
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20		
	Proceeds from Internal Loan: NTBs etc	21		
	Proceeds from Development of Nat Resources	23		
	Proceeds of Loans from Other Funds	24		
	Repayment of External Loans (including Servicing)	19		
	Repayment of FGN/Treasury Bonds:	20		
	Repayment of Internal Loan-NTBs	21		
	Repayment of Loans from Development of Nat Resources	23		
	Repayment of Loans from Other Funds	24		
0.00	***Net Cash Flow from Investment Activities:***			
	Movement in Other Cash Equivalent Accounts			
	(Increase) / Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents:			
	Total Cashflow from other Cash equivalent Accounts		**31,619,406.16**	**12,803.76**
	Net Cash for the year			
	Cash & Its Equivalent as at 1st January, 2024		31,678,100.01	665,296.25
	Cash & Its Equivalent as at 31st December, 2024		58,693.85	31,678,100.01

STATEMENT NO. 2

,,, GOVERNMENT OF NIGERIA

STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ASSETS:-	***NOTES***	***CURRENT YEAR 2025*** **₦**	**PREVIOUS YEAR 2024** **₦**
Liquid Assets:-			
Cash Held for AGF:			
- CRF Bank Balance (CBN/CRF Bank)		58,692.38	31,678,100.01
- Pension Account (CBN/Bank):			
- Other Bank of the Treasury			
- Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12		
- Cash Balance with Federal Pay Officers/Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies:-	14		
TOTAL LIQUID ASSETS			**31,678,100.01**
Investment and Other Cash Assets:			
Federal / State / Local Government Investments	15	40,000,000.00	40,000,000.00
Imprests:-	16		
Advances:-	17		
Revolving Loans Granted:-	18		
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		40,000,000.00	40,000,000.00
TOTAL ASSETS		**40,058,692.40**	**71,678,100.01**
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:			11,037,437.96
Capital Development Fund:			19,975,365.78
Trust & Other Public Funds:			40,665,296.25
Police Reward Fund			
TOTAL PUBLIC FUNDS			**71,665,296.25**
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/LGC	19		
FGN/States/LGC Bonds & Treasury Bonds	20		
Nigerian Treasury Bills (NTB)	21		
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)	23		
Internal Loans from Other Funds	24		
TOTAL EXTERNAL AND INTERNAL LOANS			
OTHER LIABILITIES			
Deposits	25		
TOTAL LIABILITIES		**1,017,511,692.39**	**71,665,296.25**

The Accompanying Notes form part of these Statements

Name and Signature of _______________________
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

STATEMENT NO. 3

,, GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2024)		NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET
	Opening Balance:		**₦ 11,037,437.96**	**₦**	**₦**	**₦**	**₦**
	ADD: REVENUE						
	Statutory Allocations: FAAC	1	2,750,280,632.92	1,444,424,553.30	1,613,079,960.00	15,780,848.90	
	Value Added Tax Allocation	1	2,523,079,616.46	1,884,344,256.93	858,730,942.00	807,898,996.00	
	Sub-Total - Statutory Allocation		5,293,358,249.38	3,3281,768,809.25	2,471,810,902.00	2,385,983,886.00	
	Direct Taxes	2	19,200,000.00	5,000,000.00	80,000,000.00	80,000,000.00	
	Licences	2					
	Mining Rents:	2					
	Royalties	2					
	Fees:	2	1,800,000.00	1,610,000.00	112,000,000.00	112,000,000.00	
	Fines	2	1,250,000.00	1,105,000.00	21,000,000.00	11,000,000.00	
	Sales	2					
	Earnings:	2	4,700,000.00	4,500,000.00	5,320,000.00	2,500,000.00	
	Sales/Rent of Government Buildings:	2					
	Sale/Rent on Lands and Others:	2					
	Repayment: General:	2					
	Investment Income	2					
	Interest Earned	2					
	Re-imburs1ements	2					
	Sub-Total - Independent Revenue		26,900,000.00	2,110,000.00			
	Other Revenue Sources of the ---------- Government	3		706,100,000.00			
	TOTAL REVENUE:		5,311,345,687.34	3,339,878,809.93			
	LESS: EXPENDITURE:						
	Personnel Costs (including Salaries on CRF Charges):	4	764,971,860.38	625,052,412.24	669,585,359.00	669,585,359.00	
	Federal/States/LGC Govt Contribution to Pension:	5	132,151,155.22	354,719,765.96	117,480,860.00	117,480,860.00	
	Overhead Charges:	6	105,055,571.44	45,000,000.00	36,000,000.00	36,000,000.00	
	Consolidated Revenue Fund Charges (Ind. Service Wide Votes)	7					
	Subvention to Parastatals:	8	1,852,668,303.80	425,940,795.33	461,843,699.00	1,729,538,833.00	
	Other operating expenses		659,806,711.12				
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
	Repayments; External Loans: FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bonds:	20					
	Repayments; Nigerian Treasury Bills (NTB)	21					
	Repayments; Development Loan Stock	22					
	Repayments; Other Internal Loans (Promissory Notes)	23					
	Repayments; Internal Loans from Other Funds	24					

	TOTAL EXPENDITURE:		**4,282,747,759.14**	**1,450,179,973.53**	**1,284,990,729.00**	**2,510,605,052.00**	
	OPERATING BALANCE:		1,028,597,928.20				
	APPROPRIATIONS / TRANSFERS:						
	Transfer to Capital Development Fund:	9	1,028,597,928.20	1,889,698,836.40			
	Closing Balance:		**7,341,225.09**	**1,889,698,836.40**			

The Accompanying Notes form part of these Statements

Name and Signature of _____
Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

STATEMENT NO. 4

,, GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2024)	Opening Balance:	NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	PERFORMANCE ON TOTAL
			₦ 19,975,365.78	₦	₦	₦	₦
	ADD: REVENUE						
2,887,775,336.00	Transfer from Consolidated Revenue Fund:	9	1,028,397,928.20	4,163,454,985.00			
	Aid and Grants	10					
	External Loans: FGN/States/LGC	19					
	FGN/States/LGC Bonds & Treasury Bonds:	20					
	Nigerian Treasury Bills (NTB(	21					
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
	Internal Loans from Other Funds	24					
454,672,033.00	**TOTAL REVENUE AVAILABLE:**		1,048,573,293.98				
	LESS: CAPITAL EXPENDITURE						
190,000,000.00	Capital Expenditure: Administrative Sector:	11					
470,000,000.00	Capital Expenditure: Economic Sector	11					
	Capital Expenditure: Law and Justice:	11					
375,000,000.00	Capital Expenditure: Regional Development	11					
500,000,000.00	Capital Expenditure: Social Service Sector:	11	1,049,179,896.40	700,000,000.00	681,000,000.00		(19,000,000.00)
	Capital Expenditure: Funded from Aid and Grants:	10					
1,625,000,000.00	**TOTAL CAPITAL EXPENDITURE:**		1,049,179,896.40	690,000,000.00			
	Intangible Assets		58,692.38				
2,915,672,033.00	**CLOSING BALANCE**		(547,910.04)				

The Accompanying Notes form part of these Statements

REFERENCE NOTE

1	**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**							
			20x25			**20x24**		
			A	**B**				
		MONTH	**NET RECEIPT**	**DEDUCTED AT SOURCE**	**TOTAL**	**NET RECEIPT**	**DEDUCTED AT SOURCE**	**TOTAL**
		JANUARY	354,369,2.92	NIL	354,369,2.92	211,792,425.92	NIL	211,792,425.92
		FEBRUARY	477,655,574.63	"	477,655,574.63	276,498,555.60	"	276,498,555.60
		MARCH	370,930,801.02	"	370,930,801.02	279,089,072.73	"	279,089,072.73
		APRIL	370,930,801.02	"	370,930,801.02	279,089,072.73	"	279,089,072.73
		MAY	370,930,801.02	"	370,930,801.02	286,814,578.65	"	286,814,578.65
		JUNE	415,424,075.03	"	415,424,075.03	275,774,406.78	"	275,774,406.78
		JULY	441,341,733.19	"	441,341,733.19	286,757,854.91	"	286,757,854.91
		AUGUST	488,183,268.95	"	488,183,268.95	337,034,921.58	"	337,034,921.58
		SEPTEMBER	497,011,353.79	"	497,011,353.79	294,578,955.94	"	294,578,955.94
		OCTOBER	531,460,375.15	"	531,460,375.15	316,883,312.04	"	316,883,312.04
		NOVEMBER	511,073,521.80	"	511,073,521.80	398,860,497.92	"	398,860,497.92
		DECEMBER	455,685,307.95	"	455,685,307.95	398,860,497.92	"	398,860,497.92
		TOTAL	**5,273,358,249.38**	"	**5,273,358,249.38**	**3,641,634,210.62**	"	**3,641,634,210.62**

		SHARE OF STATUTORY ALLOCATION					
			C	**D**	**E**		
		MONTH	**Statutory Alloc – Other Agencies**	**Share of Excess Crude oil A/c**	**Value Added Tax Allocation**	**Total 20x25**	**20x24**
		JANUARY	70,971,323.33	137,871,029.08	193,495,743.41	354,369,288.41	172,285,439.00
		FEBRUARY	145,426,793.28	48,282,139.18	233,946,646.17	427,655,574.63	225,451,062.00
		MARCH	155,013,329.58	16,863,975.16	199,053,496.29	370,930,801.02	224,342,729.00
		APRIL	155,013,329.58	16,863,975.16	199,053,496.29	370,930,801.02	224,342,729.00
		MAY	155,013,329.58	16,863,975.16	199,053,496.29	370,930,801.02	199,802,362,363.00
		JUNE	166,548,497.01	24,506,146.87	224,369,491.15	415,424,073.03	179,154,895.00
		JULY	200,803,533.20	39,849,902.97	209,990,837.01	441,341,733.19	191,736,740.00
		AUGUST	259,780,539.66	9,492,371.24	209,921,238.05	488,183,268.95	220,776,825.00
		SEPTEMBER	261,996,335.29	18,854,827.51	216,160,190.99	487,011,353.79	200,663,374.00
		OCTOBER	246,180,898.51	16,523,079.13	268,756,397.51	531,460,375.15	224,401,307.00
		NOVEMBER	275,387,039.37	15,425,016.34	220,261,466.09	511,073,521.80	265,141,113.00
		DECEMBER	282,859,469.35	12,810,661.39	160,015,177.21	455,625,303.95	265,141,113.00
		TOTAL	**2,380,994,417.74**	**385,286,219.19**	**2,534,077,076.46**	**5,273,358,249.58**	**2,592,525,088.52**

……GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	Details		2025	2024		
		Ref. Note	**Amount**	**Amount**		**Remarks**
1	*A- Share of Statutory Allocation from FAAC*		N	N		
	Net Share of Statutory Allocation from FAAC	A	2,350,994,417.74			
	Add: Deduction at source for Loan Repayment	B		1,444,424,553.32		
	Share of Statutory Allocation – Other Agencies	C				
	Share of Federal Accounts Allocation- Excess Crude Oil	D	385,286,319.19			
	Total(GROSS) FAAC Allocation to FGN/SG/LG					
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	2,534,072,076.46	1,865,651,149.00		
2	Internally Generated Revenue (Independent Revenue)		**Actual**	**Budget**	**Variance**	
	Direct Taxes					
	MDA 1		26,900,000.00			
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Direct Taxes					
	Licences					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Licences					
	Mining Rents					
	MDA 1					
	MDA 2					
	MDA 3			1,800,000.00	25,000,000.00	
	e.t.c					
	Total – Mining Rents					
	Royalties					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Royalties					
	Fees		1,610,000.00			
	MDA 1					
	MDA 2					

	MDA 3					
	e.t.c					
	Total – Fees		**1,610,000.00**			
	Fines					
	MDA 1					
	MDA 2					
	MDA 3		1,250,000.00	7,000,000.00	5,750,000,000.00	
	e.t.c					
	Total – Fines		**1,105,000.00**	**112,000,000.00**	**110,895,000.00**	
	Sales					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales					
	Earnings					
	MDA 1					
	MDA 2					
	MDA 3		4,700,000.00	20,000,000.00	15,300,000.00	
	e.t.c					
	Total – Earnings					
	Sales/Rent of Government Buildings					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent of Government Buildings					
	Sales/Rent on Lands and Others:					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Sales/Rent on Lands and Others					
	Repayments					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Repayments					
	Investment Income					
	MDA 1		40,000,000.00			
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Investment Income		**40,000,000.00**			
	Interest Earned					

	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Interest Earned					
	Re-Imbursement					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Re-Imbursement					
3	**Other Revenue Sources of the ……..Government**					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total – Other Revenue Sources					

4	***A- Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):***		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector		625,052,412.24			CRF Charges in Note 3
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel Cost		**625,052,412.24**	**669,585,358.00**	**44,532,945.76**	
	B- Salaries directly charged to CRF (included in Note 4A above):					
	List of Parastatals and Agencies					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor –General for Federation					
	Auditor –General for State					
	Auditor –General for Local Government					
	INEC Chairman and Commissioners					
	e.t.c.					
	Total					
5	**Employers Contribution to Pension according to Sector**		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector		1,017,501,592.81	870,000,000.00	147,501,592.81	
	List of MDA: Sector Sector					
	Total Employers Contribution to Pension					

6	**Overhead Costs**		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Overhead Cost					

7	**Consolidated Revenue Fund Charges (Incl. Service Wide Votes)**		**Actual**	**Total Budget**	**Variance**	
	Pension and Gratuity-Civilian					
	Pension and Gratuity-Military					
	Pension and Gratuity-Police					
	Pension and Gratuity-CIPPO					
	Pension and Gratuity-National State Assembly					
	Pension and Gratuity-Judiciary					
	Pension and Gratuity-(SSS & Nig Intelligence Agency)					
	Pension and Gratuity-Universities					
	Pension and Gratuity-Parastatals and Railways Pension					
	SERVICE WIDE VOTES					
	Total Consolidated Revenue Fund Charges					
8	***Subventions to Parastatals (According to Sectors-List)***		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Subventions to Parastatals					

9	***Transfer to Capital Development Fund (According to Sectors)***		**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Transfer to Capital Development Fund					
10	**Details of Aid & Grants Received**		**Actual**	**Total Budget**	**Variance**	
	Bilateral					
	Multi Lateral					
	ETC					
	Total Details of Aid & Grants Received					
11	**A- Details of Total Capital Expenditures (According to Sectors)**		**Actual**	**Total Budget**	**Variance**	Include Parastatals Capital Exp in Note 11.B

	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Total Capital Expenditures					
	B- Details of Capital Expenditures of Parastatals (included in 11A above)		**Actual**	**Total Budget**	**Variance**	Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Details of Capital Expenditures of Parastatals					
12	**CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT**		**Amount 20 -2**	**Amount 20 -1**		
	List all the Other Funds Cash Book Balances					

13	**CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/ SUB TREASURY OFFICES**		**Amount 20 -2**	**Amount 20 -1**
	List all the FPO/Sub-Treasuries Cash Book Balances			
14	**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)**		**Amount 20 -2**	**Amount 20 -1**
	List of MDA: Administrative Sector			
	List of MDA: Economic Sector			
	List of MDA: Law and Justice Sector			
	List of MDA: Regional Sector			
	List of MDA: Sector Sector			
	Total Details of Cash Book Balances			
15	**INVESTMENTS**		**Amount 20 -2**	**Amount 20 -1**
	Investments in Quoted Companies			
	Investments in unQuoted Companies			
	Loans to Government Companies			
	Loans to Other Government			
	Total Investments			
16	**LIST OF OUTSTANDING IMPRESTS**		**Amount 20 -2**	**Amount 20 -1**
	List of MDA: Administrative Sector			
	List of MDA: Economic Sector			
	List of MDA: Law and Justice Sector			
	List of MDA: Regional Sector			
	List of MDA: Sector Sector			
	Total Outstanding Imprests			

17	**LIST OF OUTSTANDING ADVANCES**		**Amount 20 -2**	**Amount 20 -1**
	List of MDA: Administrative Sector			
	List of MDA: Economic Sector			
	List of MDA: Law and Justice Sector			
	List of MDA: Regional Sector			
	List of MDA: Sector Sector			
	Total Outstanding Advances			

26	**CONTINGENT LIABILITIES AS AT YEAR END**		**Amount 20 -2**	**Amount 20 -1**		**List All the Contingent Liabilities**
	E.G					
	… Pension and Gratuity Due					
	….Outstanding Contractors Liabilities (According to MDA)					
	….Pending Litigations (According to MDA)					
	….Guarantees (According to MDA)					
	…. Others					
	Total Contigent Liabilities					

RE: AUDIT INSPECTION REPORT IN RESPECT OF AUGIE LOCAL GOVERNMENT COUNCIL'S MAIN, SALARIES AND REVENUE ACCOUNT FROM 1ST JANUARY TO 31ST DECEMBER, 2025

MAIN ACCOUNT

2. INCOME AND EXPENDITURE

During the examination of the available records, it was observed that your Local Government Council failed to account for the sum of ₦7,911,734.77 out of the total statutory receipt for the year under review. Appendix "A" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-reconciliation of bank statement.
b. Non posting of payment vouchers into the cash book
c. Possible diversion of diversion of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present all necessary documents validating proper utilization of the said sum or refund the amount in question; and the officer who authorized the payment shall be surcharge in accordance with FM 39.3.

3. UNPRESENTED PAYMENT VOUCHERS

It was discovered that payment vouchers worth ₦190,760,453.73 appeared to have been posted into the cashbook but was not presented to me for audit examination; therefore such payment will not be accepted as proper charge against the Local Government fund. Appendix "B" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Payment without payment vouchers
b. No valid supporting documents
c. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present all necessary documents or refund the amount in question; and the officer who authorized the payment shall be surcharge in accordance with FM 39.3(a).

4. UN-AUTHORISED PAYMENT VOUCHERS

It was discovered during the audit examination, that payment vouchers worth ₦78,272,850.71 were paid without the knowledge of the Officers' Controlling the Vote (Directors Concerned). This is contrary to F.M 14.13. Details were attached to the main report sent to the Council as Appendix "C".

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to explain why the effected payments without following due process or refund the amount in question; and the officer who authorized the payment shall be surcharge in accordance with FM 39.3(b).

5. UN-RECEIPTED PAYMENT VOUCHERS

During the audit examination of payment vouchers, It was revealed that payment vouchers worth ₦21,360,218.85 were paid without recipient signatures or acknowledging the payments. Details were attached to the main report sent to the Council as appendix "D".

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made present all evidences of the payments from the payees or refund the amount involved; and the officers who authorized the payment shall be surcharge in accordance with FM 39.3(a & b).

6. PAYMENT TO UNKNOWN PAYEES

It was observed with dismay that payment vouchers worth ₦58,611,475.99 were discovered to have been paid to unknown sundry person. Details were attached to the main report sent to the Council.

AUDIT OBSERVED

a. Possible inflation of Contract.
b. Job not executed.
c. Poor cash management.
d. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made present all necessary documents in respect of the payments or refund the amount in question; and the officers who authorized the payment shall be surcharge in accordance with FM 39.3(a).

7. **PAYMENT VOUCHERS**

A. Payment voucher No. 43/10/25 amounted to ₦350,500.00 was paid to Musa Ahmed Augie (N.P.I Officer) Augie Local Government to purchase a laptop (HP) computer, to my surprise apart from letter of request no any other document was attached to the said payment voucher (i.e. L.P.O, S.R.V and S.I.V) and the P.V was not signed by the payee.

B. Another payment voucher No. 153/10/2025 amount to ₦600,000.00 paid to Hon. Yahaya Moh'd Augie (Hon Chairman Augie Local Government) to purchase two (2) canoe, but no single document was attached to the payment voucher to show that such purchase has taken place. Therefore such payment will not be admitted as proper charge against the Local Government fund.

AUDIT OBSERVED

a. Possible inflation of Contract.
b. Possible assets paid for but not collected
c. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made present all necessary documents in respect of these payments or refund the amount in question; and the officers who authorized the payment shall be surcharge in accordance with FM 39.3(a).

SALARY ACCOUNT

2. INCOME AND EXPENDITURE

Audit examination revealed that your Council failed to account for sum of ₦16,336,189.19 from amount received for the settlement of personnel cost. Appendix "A" attached to the main report sent to the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made to account for the above sum and the officer who authorized the payment shall be surcharge in accordance with FM 39.3(a)(10-11).

3. UN-PRESENTED SALARY PAYMENT VOUCHERS

Again it was revealed that salary payment vouchers worth ₦7,681,700.75 was not presented for audit examination.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made present payment vouchers in question or refund the amount involved; and the officers who authorized the payment shall be surcharge in accordance with FM 39.3(a & b).

4. UNAUTHORISED SALARY PAYMENT VOUCHERS

Also another examination of salary available records revealed that salary payment voucher worth ₦26,689,041.11 were paid without been controlled by their respective Directors which means that salary were been paid without the consent of the Directors of the Department.

REVENUE ACCOUNT

It was observed dismay that the Council failed to account for the internally generated revenue posted on the cash flow statement.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made account for the internally generated revenue or refund the sum posted in cash flow statement; and the Honourable Chairman, Director of Finance and Revenue Officer shall be surcharge in accordance with FM 39.3(a)(13 & 14).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Government

Kebbi State

BAGUDO LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Bagudo Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Bagudo Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Bagudo Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Bagudo Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Bagudo Local Government Council** for the year ended 31st December, 2025.

CHAIRMAN
Bagudo Local Government Council

Signature:_____
Date:_____

TREASURER
Bagudo Local Government Council

Signature:_____
Date:_____

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/8/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Bagudo Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Bagudo Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,517,497,011	Statutory Allocation	1	3,348,214,023.91	2,271,325,665.07
3,842,795,277	Value Added Allocation	1	3,061,855,312.30	2,416,633.587.26
5,360,292,288	**SUB TOTAL STATUTORY ALLOCATION**		**6,410,069,336.21**	**4,687,959,252.93**
28,000,000	Direct Taxes	2	18,200,115.16	16,007,467.00
33,390,000	License	2	15,116,216.10	16,245,116.10
3,222,111.16	Mining Rent	2	3,222,116.10	2,700,400.15
33,390,000	Fees	2	14,256,116.10	15,224,156.10
33,390,000	Fines	2	4,315,167.16	3,145,250.11
67,800,000	Earning from commercial undertaking	2	21,666,155.99	19,366,300.60
58,000,000	Rent on Gov't Building	2	7,316,114.20	5,211,467.15
2,813,000	Investment Income	2	1,216,141.13	2,250,946.08
260,005,111.16	**TOTAL INDEPENDENT REVENUE**		**85,308,137**	**80,151,111.89**
31,716,950	Other revenue sources from State IGR		-	-
-	Total other revenue source		-	-
5,652,014,349.16	**TOTAL RECEIPTS**		**6,495,377,473.21**	**4,768,110,364.82**
	PAYMENT			
631,900,000	Personnel cost	4	955,997,548.15	679,094,862.41
307,582,200.10	Contribution to pension	5	307,582,200.10	339,544,656.43
268,100,000	Overhead cost	6	72,000,000	45,000,000
1,917,421,746	Subvention	8	1,916,543,025.44	1,292,049,177.81
3,125,003,946.10	**TOTAL PAYMENTS**		**3,252,122,773.69**	**3,355,688,696.56**
2,527,010,403.06	Net cash from operating Activities		3,243,254,699.52	2,412,421,668.17
	CASH FLOW FROM INVESTING ACTIVITIES			
816,487,433	Capital Expenditure Administrative Sector	11	715,611,125.90	412,136,000.50
2,742,000,000	Capital Expenditure Economic Sector		1,510,177,128.101	1,025,750.000
1,044,000,000	Capital Expenditure Social		515,215,195.16	419,886,479.94

	Sector			
1,105,000,000	Capital Expenditure Regional Sector		545,461,533.71	500,000,000
5,707,487,433	TOTAL		3,286,464,982.87	2,357,772,480.24
	Net cash flow from Investing Activities		(43,210,283.35)	
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		(43,210,283.35)	54,649,187.93
	TOTAL CASH FLOW		**-**	**-**
	Cash flow & its equivalent as at 1/1/2025		58,811,152.07	4,161,964.14
	Cash flow & its equivalent as at 31/12/2025		15,600,868.72	58,811,152.07

STATEMENT NO. 2

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		15,600,868.72	58,811,152.07
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	3,243,254,699.52	2,412,421,668.17
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**3,258,855,568.24**	**247,232,820.24**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	25,750,000.00	25,750,000.00
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		25,750,000.00	25,750,000.00
TOTAL ASSETS		**3,284,605,568.24**	**2,496,982,820.24**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		3,243,254,699.52	2,412,421,668.17
Trust and other pubic fund		41,350,868.72	84,561,152.07
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**3,284,605,568.24**	**2,496,982,820.24**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-

Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**3,284,605,568.24**	**2,496,982,820.24**

STATEMENT NO. 3

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
2,271,325,665.07	Statutory Allocation	1	3,348,214,023.91	1,517,497,011	-121%
2,416,633,587.26	Value Added Allocation	1	3,061,855,312.30	3,842,795,277	20%
4,687,959,252.93	Sub Total Statutory Allocation		6,410,069,336.21	5,360,292,288	
	INDEPENDENT REVENUE				
16,007,467.00	Direct Taxes	2	18,200,115.16	28,000,000	35%
16,245,116.10	License	2	15,116,216.10	33,390,000	55%
2,700,400.15	Mining Rent	2	3,222,111.16	3,222,111.16	-
15,224,156.10	Fees	2	14,256,116.10	33,390,000	57%
3,145,250.11	Fines	2	4,315,167.16	33,390,000	87%
19,366,308.60	Earning from commercial undertaking	2	21,666,155.99	67,800,000	68%
5,211,467.15	Rent on Govt Properties	2	7,316,114.20	58,000,000	87%
2,250,946.08	Investment Income	2	1,216,141.13	2,813,000.00	57%
80,151,11.89	**TOTAL INDEPENDENT REVENUE**		**85,308,137**	**260,005,111.16**	**-**
-	Other revenue sources from State IGR.		-	31,716,950	100%
2,355,688,696.65	Total other revenue sources		6,495,377,473.21	5,652,014,349.16	
	LESS EXPENDITURE				
679,094,862.41	Personnel cost	4	955,992,548.15	631,900,000	-51%
339,544,656.43	Contribution to Pension	5	307,582,200.10	307,582,200.10	-
45,000,000	Overhead Cost	6	72,000,000	268,100,000.00	73%
1,292,049,177.81	Subventions to Parastatals	8	1,916,543,025.44	1,917,421,746.0	45%
2,355,688,696.65	**TOTAL EXPENDITURE**		**3,252,122,773.69**	**3,125,003,946.10**	
2,412,421,668.17	Operating Balance		3,243,254,699.52	2,527,010,403.06	-28%
4,412,421,668.17	APPROPRIETION/TRANSFERS		3,243,254,699.52	2,527,010,403.06	-28%
-	Closing Balance		-	-	-

STATEMENT NO. 4

BAGUDO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
2,412,421,668.17	Transfer from consolidated revenue fund		3,243,254,699.52	2,527,010,403.06	-28%
2,412,421,668.17	Total Revenue available		3,243,254,699.52	2,527,010,403.06	-28%
	LESS CAPITAL EXPENDITURE				
412,136,000.50	Capital Expenditure: Administrative Sector		715,611,125.90	816,487,433	12%
1,025,750,000	Capital expenditure: Economic Sector		1,510,177,128.10	2,742,000,000	45%
419,886,479.94	Capital Expenditure: Social Sector		515,215,195.16	1,044,000,000	51%
495,838,035.68	Capital expenditure: Regional Sector		486,650,381.64	1,105,000,000	56%
2,353,610,516.10	**TOTAL CAPITAL EXPENDITURE**		**3,227,653,830.80**	**5,707,487,433**	
58,811,152.07	Closing Balance		15,600,868.72	-	-

RE: AUDIT INSPECTION REPORT IN RESPECT OF BAGUDO LOCAL GOVERNMENT TREASURY MAIN ACCOUNT AND REVENUE AND SALARY/ALLOWANCE FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. VOTE BOOKS (DEPARTMENTAL)

Examination of the available records revealed that expenditures of various sizes were committed for the day today activities of the Local Government; the same expenditure would not appear to have been charged from the vote books. This is so because no vote book was maintained throughout the period of my reporting. This violated the provision of F.M 14:9(4) on the maintenance of the vote books.

RESPONSE

The Council responded that it was oversight.

RECOMMENDATION

The management shall be made to come alive to their responsibilities. The officer(s) assigned to the handle this responsibilities shall be warned or be surcharge in accordance with provisions in chapter 39 of the Financial Memoranda.

3. LIABILITY TAKING

The none maintenance of the vote book gives way for an uncertain amount of liability accruing to the Local Government, in which liabilities are recorded under the appropriate head of the vote book, this is to provided funds in the event of exhausting the vote.

RESPONSE

The Council responded that their records were with EFCC and ICPC at the time.

RECOMMENDATION

The Treasurer shall be asked to now present the records for examination or risk being surcharge accordingly.

4. OTHER SUBSIDIARY BOOKS OF ACCOUNTS

While expenditure were continue to be incurred, liabilities were also incurred and revenue were generated, it was disheartening to note, these subsidiary books were not opened and maintained by your Local Government Council. These include; abstract books of revenue and expenditure, deposit ledger and advance ledger and so on. For a sound accounting work to be good, these subsidiary books needs to be operated as required under different chapters of the financial memoranda.

RESPONSE

Noted

RECOMMENDATION

The Treasurer shall be asked to alive with his responsibilities or be surcharge accordingly.

5. PAYMENTS WITHOUT PREPAYMENT AUDIT

In the course of examining payment vouchers brought before me, it was discovered that, your Local Government intentionally violated the provision of F.M 14:10 which empowers the Internal Auditor to carry out pre-payment audit check before such payment is committed. Though some payment vouchers were taken to him for checks others were not.

RESPONSE

The management admitted to the observation but now updated.

RECOMMENDATION

The Treasurer shall be made to explain why he effected the payments of vouchers that were pre-audited by the Internal Auditor.

6. REVENUE PROFILE

While going through the revenue records made available for my inspection and examination revealed that the Council only account for N20,029,550.00.

RESPONSE

The problem was attributed to the emergence of Lakurawa in the area.

RECOMMENDATION

The Treasurer shall be made to refund the unaccounted revenue and be surcharged in accordance with section 39.3(a)(13) of the Financial Memoranda.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Govenments
Kebbi State

BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Birnin Kebbi Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Birnin Kebbi Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE CHAIRMAN

BIRNIN KEBBI LOCAL GOVERNMENT

KEBBI STATE

P.M.B. 1011
TEL: 068-320509

INCASE OF REPLY PLEASE QUOTE

Our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statement have been prepared by the Treasurer of Birnin Kebbi local Government Council in accordance with the provisions of the Financial Memoranda (Council and Management) Act 1958 as amended. The Financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory properly record the use of all public financial resources by the Local Government Council (FM).

To the best of my knowledge, this system of Internal control has operated adequately throughout the reporting period.

Sign. .....
Treasurer

Date. 16/07/2026

We accept responsibility for the integrity of these Financial statement the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

These financial statement fairly reflects the financial position of Local Government as at 31st December,2025 and it operations for the year ended.

.....
TREASURER 16/07/2026
DATE: ----------

.....
CHAIRMAN 16-07-2026
DATE: ----------

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/8/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Birnin Kebbi Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Birnin Kebbi Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

BIRNIN KEBBI LOCAL GOVERNMENT, KEBBI STATE GOVERNMENT OF NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,2025

ANNUAL BUDGET 202 ₦	Cash Flows from Operating Activities: Receipts:	NOTES		ACTUAL YEAR 2025	YEAR 2024
4,057,147,334.00	Statutory Allocations: FAAC	1		3,866,181,986.63	931,452,803.38
2,929,560,113.00	Value Added Tax Allocation	1		3,386,658,358.22	2,521,784,268.52
6,986,707,447.00	Sub-Total: Statutory Allocation			7,252,840,326.85	3,453,237,071.90
24,000,000.00	Direct Taxes	2		62,000,000.00	42,000,000.00
61,287,878.00	Licenses	2		23,946,468.80	17,964,648.70
	Mining Rents:	2		11,962,502.13	9,620,467.72
	Royalties	2			Xx
106,066,078.00	Fees:	2		105,460,622.22	74,840,920.22
	Fines	2		95,145,622.22	67,514,640.90
	Sales	2		160,000,000.00	30,000,000.00
82,046,181.00	Earning	2		57,640,940.12	37,920,840.11
96,000,000.00	Sales/Rent of Government Buildings	2		150,000,000.00	60,000,000.00
	Sale/rent on Lands and Others	2			Xx
	Repayments: General	2			Xx
602,500,000.00	Investment Income	2			Xx
727,684,000.00	Interest earned	2			Xx
	Re-Imbursement	2			Xx
	Sub-Total-Independent Revenue	2		666,155,939.87	339,861,517.65
3,335,303,751.00	Other Revenue Sources of the…….Government	3		2,486,819,685.79	5,441,313,942.39
11,940,595,335.00	Total Receipts			10,405,815,952.51	9,234,412,531.94
	Payments				
972,813,159.00	Personnel Costs (Including Salaries on CRF Charges)	4		1,653,159,500.40	1,125,587,753.33
	Federal/States/LGC Gov. Contribution to Pension	5		407,968,341.51	393,139,751.72
336,341,201.00	Overhead Charges	6		252,000,000.00	45,000,000.00
	Consolidated Revenue Fund Charges (Incl, Service Wide Votes)	7			Xx
2,701,271,741.00	Subvention to Parastatals	8		3,487,115,913.64	2,134,877,095.52
	Other Operating Activities				Xx
	Other Transfer				Xx
4,010,426,101.00	Total Payments			5,800,243,755.55	3,698,604,600.57
7,930,169,234.00	Net Cash Flow from Operating Activities			4,605,572,196.96	5,535,807,931.37
	Cash Flows from Investment Activities				
1,360,000,000.00	Capital Expenditure: Administrative Sector	11		1,459,697,087.52	2,279,640,213.25
2,856,791,081.00	Capital Expenditure: Economic Sector	11		716,944,694.35	1,977,653,851.04
	Capital Expenditure: Law and Justice	11			Xx
	Capital Expenditure: Regional development	11			Xx
1,704,000,000.00	Capital Expenditure: Social Service Sector	11		2,567,280,290.14	1,416,667,612.19
	Capital Expenditure: Funded from Aid and Grants	10			Xx
5,920,791,081.00	Net Cash Flow from Investment Activities			4,743,922,072.01	5,673,961,676.48
	Cash Flows from Financing Activities	10			
	Proceeds from Aid and Grants	19			Xx
	Proceeds from External Loan	20			Xx
	Proceeds from Internal Loans: FGN/Treasury Bonds				
	Proceeds from Internal Loan: NTBs etc.	22			
	Proceeds from Development of Nat Resources				
	Proceeds of Loans from other Funds				
	Repayment of External Loans (Including Servicing)				
	Repayment of FGN/Treasury Bonds				
	Repayment of Internal Loan-NTBs				
	Repayment of Loans from Development of Nat. Resources				

	Repayment of Loans from Other Funds				
	Net Cash Flow from Financing Activities:				
	Movement in other Cash Equivalent Accounts				
	(Increase)/Decrease in Investments				
	Net (Increase)/Decrease in other Cash Equivalent Accounts				
	Total Cash flow from other Cash Equivalent Accounts				
	Net Cash for the Year			(138,349,875.05)	(138,153,745.11)
	Cash & Its Equivalent as at 1st January 2024			138,810,526.29	656,781.18
	Cash & Its Equivalent as at 31st December, 2025			460,651.24	138,810,526.29

Name and Signature of.....
Accountant
General of the Federation/Accountant General of the State/Local Government Treasurer

STATEMENT NO. 2

BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER,2025

ASSETS:	NOTES	CURRENT YEAR 2025 ₦	PREVIOUS YEAR 2024 ₦
Liquid Assets			
Cash Held by AGF			
CRF Bank Balance (CBN/CRF Bank)		460,651.24	138,810,526.29
Pension Account (CBN/Bank)			Xx
Other Bank of the Treasury			
Cash Balances of Trust & Other Funds of the FGN/State/LGC		4,605,768,326.90	5,673,961,676.48
Cash Balances with Federal Pay Offices/Sub-Treasury:			Xx
Cash Held by Ministries, Department & Agencies:			Xx
Total Liquid Assets		4,606,228,978.14	5,812,772,202.77
Investments and Other Cash Assets			
Federal/State/Local Government Investments		17,142,857.14	17,142,857.14
Imprests			Xx
Advances			Xx
Revolving Loans Granted			Xx
Intangible Assets			Xx
Total Investments and Other Cash Assets			Xxx
TOTAL ASSETS		4,623,371,835.28	5,829,915,059.91
LIABILITIES			
Public Funds			
Consolidated Revenue Fund			Xx
Capital Development Fund		4,605,768,326.90	5,673,962,676.48
Trust & Other Public Funds		17,603,508.38	155,953,383.42
Police Reward Fund			Xx
Total Public Funds			0.00
External and Internal Loans			
External Loans: FGN/State/LGC			X
FGN/State/LGC Bonds & Treasury Bonds			X
Nigerian Treasury Bills (NTB)			X
Development Loan Stock			X
Other Internal Loans (Promissory Notes)			X
Internal Loans from Other Funds			X
Total External and Internal Loans			0.00
Other Liabilities			
Deposit			Xx
TOTAL LIABILITIES		4,623,371,835.28	5,829,915,059.91

Name and Signature of.....
Accountant General of the Federation/Accountant General of the State/Local Government Treasurer

STATEMENT NO. 3

BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER,2025...

ACTUAL PREVIOUS YEAR (2024.)	OPENING BALANCE	NOTE	ACTUAL YEAR 2025	FINAL BUDGET (2025)	INITIAL/ORIGINAL BUDGET (20.....)	SUPPLEMENTARY BUDGET (20.....)	VARIANCE ON FINAL BUDGET
	ADD/REVENUE						
3,060,344,295	Statutory Allocation FAAC		3,866,181,968.63	4,057,147,334.00			4.71%
2,861,546,418	Value Added Tax Allocation		3,386,658,358.22	2,929,560,113.00			15.61%
5,921,890,713	Sub-Total-Statutory Allocation		7,252,840,326.85	6,986,707,447.00			3.81%
24,000,000	Direct Taxes		62,000,000.00	24,000,000.00			158.33%
30,641,439	Licenses		23,946,468.80	61,287,878.00			60.93%
	Mining Rents		11,962,502.13				
	Royalties						
106,066,078	Fees		105,460,622.22	106,066,078.00			0.57%
30,641,439	Fines		95,145,406.60				
	Sales		150,000,000.00				
82,046,182	Earnings:		57,640,940.12	82,046,181.00			29.75%
96,281,320	Sales/Rent of Government Buildings		160,000,000.00	96,000,000.00			56.25%
	Sales/Rent on Lands and Others						
	Repayment: General						
	Investment Income			602,500,000.00			
726,684	Interest Earned			727,684,000.00			
	Re-Imbursements						
	Sub-Total-Independent Revenue						
5,029,707,784	Other Revenue Sources of the - Government		2,486,819,685.76	3,335,303,751.00			25.44%
11,322,001,639	Total Revenue		10,405,815,952.51	11,940,595,335.00			
	LESS-EXPENDITURE						
1,731,998,760.00	Personnel Costs (Including Salaries on CRF Charges	4	1,653,159,500.40	972,813,159			69.93%
	Federal States/LGC Govt. Contribution to Pension	5	407,968,341.51				
240,800,000.00	Overhead Charges	6	252,000,000.00	336,341,201			25.08%
	Consolidated Revenue Fund Charges(Service Wide Votes)	7					
2859,558,638.00	Subvention to Parastatals	8	3,487,115,913.64	2,701,271,741			29.09%
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
	Repayments: External Loans FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bonds	20					
	Repayments: Nigerian Treasury Bills (NTB)	21					
	Repayments: Development Loan Stock	22					
	Repayment: Other Internal Loans (Promissory Notes)	23					
	Repayments: Internal Loans from Other Funds	24					
	Total- EXPENDITURE		10,249,862,569.08				
	OPERATING BALANCE		155,953,383.43				
	APPROPRIATIONS/TRANSFERS						
6,489,442,241	Transfer to Capital Development Fund:		4,743,922,072.01	5,920,791,082			1.99%
	CLOSING BALANCE		460,651.24				

STATEMENT NO. 4

BIRNIN KEBBI LOCAL GOVERNMENT KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER,2024.

ACTUAL PREVIOUS YEAR (2023..)		NOTE	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET (2024)	INITIAL/ORIGINAL BUDGET (2024)	SUPPLEMENTARY BUDGET (2024)	PERFORMANCE ON TOTAL %
	OPENING BALANCE		N	N -	N -	N -	% -
6,489,644,241	ADD/REVENUE Transfer from Consolidated Revenue Fund		4,743,922,072.01	5,920,791,081			19.88%
	Aid and Grants						
	External Loans: FGN/States/LGC						
	FGN/States/LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)						
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds						
6,489,644,241	TOTAL REVENUE AVIALABLE:		4,743,922,072.01	5,920,791,081			19.88%
	LESS: CAPITAL EXPENDITURE						
2,025,000,000.00	Capital Expenditure Administrative Sector		1,459,697,087.52	1,360,000,000			(7.33%)
2,556,644,241	Capital Expenditure: Economic Sector		716,944,694.35	2,856,791,081			74.90%
	Capital Expenditure: Law and Justice						
	Capital Expenditure: Regional Development						
1,908,000,000.00	Capital Expenditure: Social Service Sector		2,567,280,290.14	1,704,000,000			50.66%
	Capital Expenditure: Funded from Aid and Grants						
6,489,644,241	TOTAL CAPITAL EXPENBDITURE		4,743,922,072.01	5,920,791,081			19.88%
	Intangible Assets						
	CLOSING BALANCE		460,651.24				

Name and Signature of.....
Accountant General of the Federation/Accountant General of the State/Local Government Treasurer

REFERENCE NOTE

	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) 2025				2024		
		A	B				
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	JANUARY	94,519,967.90			336,080,417.61		
	FEBRUARY	236,955,934.99			420,672,489		
	MARCH	252,56,073.62			416,506,442.68		
	APRIL	252,576,073.62			416,506,442.68		
	MAY	252,576,073.62			427,368,115.70		
	JUNE	271,371,278.56			409,788,019.37		
	JULY	327,185,849.91			420,784,363.23		
	AUGUST	423,281,977.68			499,241,802.25		
	SEPTEMBER	444,418,450.41			439,875,131.17		
	OCTOBER	401,122,954.51			478,472,813.75		
	NOVEMBER	448,710,941.96			513,167,015.71		
	DECEMBER	460,886,391.85			597,955,479.61		
	TOTAL	3,866,181,968.63			5,376,388,532.76		

	SHARE OF STATUTORY ALLOCATION 2025				2024	
		C	D	E		
	MONTH	Statutory Alloc. Other Agencies	Share of Excess Crude Oil A/C	Value Added Tax Allocation	Total 2024	2023
	JANUARY	119,137,595.65		2,481,841,917.19	367,322,512.84	336,568,168.71
	FEBRUARY	76,737,453.49		315,435,640.49	392,173,093.98	420,672,488.81
	MARCH	24,296,384.48		268,145,210.74	292,441,595.22	416,506,442.69
	APRIL	24,296,384.48		268,145,210.74	292,441,595.22	416,506,442.69
	MAY	24,296,384.48		268,145,210.75	292,441,595.23	427,388,115.71
	JUNE	37,386,353.14		302,789,907.21	340,176,260.35	409,788,019.39
	JULY	62,383,168.27		272,585,575.44	334,968,743.71	420,784,363.17
	AUGUST	29,950,916.96		280,547,904.70	310,498,821.66	499,232,802.46
	SEPTEMBER	27,794,890.08		292,447,943.93	320,242,834.01	439,366,380.02
	OCTOBER	22,382,657.66		358,881,017.39	381,263,675.05	478,472,813.75
	NOVEMBER	20,852,151.98		29,625,430.80	317,,106,682.78	513,167,015.75
	DECEMBER	17,305,345.12		215,095,288.85	232,400,633.77	597,955,479.61
	TOTAL	486,819,685.79		3,386,658,358.22	3,873,478,044.01	5,376,388,532.76

BIRNIN KEBBI LOCAL GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS					
		Ref. Note	Amount	Amount		Remarks
1.	A- Share of Statutory Allocation from FAAC					
	Net Share of Statutory Allocation from FAAC	A	3,866,181968.63	931,452,803.38		
	Add: Deduction at Source for Loan Repayment	B				
	Share of Statutory Allocation – Other Agencies	C	486,819,685.79	1,871,354,780.94		
	Share of Federal Accounts Allocation Excess Crude Oil	D		21,796,680.00		
	Total (GROSS) FAAC Allocation to FGN/SG/LG		4,353,001,654.42	2,824,604,264.32		
	B- Value Added Tax		3,386,658,358.22	2,521,784,268.52		
	Share of Value Added Tax (VAT)	E				
2.	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1 Community or Poll Tax		20,300,000.00	10,800,000.00	87.96%	
	MDA 2 Development NPC or Poll Tax		7,600,000.00	3,500,000.00	117.14%	
	MDA 3 Arrears Community or Poll Tax		8,200,000.00	2,500,000.00	228%	
	etc. Others		25,900,000.00	7,200,000.00	259.72%	
	Total :- Direct Taxes		62,000,000.00	24,000,000.00	158.33%	
	Licenses					
	MDA 1 SECURITY		10,000,000.00	15,000,000.00	41.67%	
	MDA 2 GENERAL LICENCE		2,400,000.00	12,000,000.00	80%	
	MDA 3 FOOD CONTROL		4,264,781.40	18,467,604.00		76.90%
	E.T.C OTHERS		7,281,687.40	15,820,274.00		53.97%
	Total Licenses		23,946,468.80	61,287,878.00		60.93%
	Mining Rents					
	MDA 1 RENT ON QUARTERS		2,649,676.04			
	MDA 2 RENT ON BUILDING		4,000,000.00			
	MDA 3 RENT ON PROPERTY		2,447,607.00			
	Etc. OTHERS		2,865,219.07			
	Total Mining Rents		11,962,502.13			
	Royalties					
	MDA 1					
	MDA 2					
	MDA 3					
	Etc					
	Total Royalties					
	Fees					
	MDA 1 General Economic		30,467,208.04	31,967,498.00		853.06%
	MDA 2 Engineering Works & Survey		24,000,000.00	25,000,000.00		4%
	MDA 3 Health		27,587,697.02	28,267,504.00		2.40%
	Etc Others		23,405,715.16	20,831,076.00		12.36%
	Total Fees		105,460,622.22	106,066,078.00		0.57%
	Fines					
	MDA 1 Towing of Vehicle Fine		20,000,000.00			
	MDA 2 Fines on Overdue Lost Library Books		8,964,269.00			
	MDA 3 Penalty of Tenement Rate		28,664,409.00			
	Etc Others		37,516,728.58			
	Total Fines		95,145,406.60			

	Sales					
	MDA 1 Process from Sales		20,000,000.00			
	MDA 2 Abattoir		30,000,000.00			
	MDA 3 Shopping Centre & Shops		45,000,000.00			
	Etc Others		65,000,000.00			
	Total Sale		160,000,000.00			
	Earnings					
	MDA 1 MARKET		12,000,000.00	14,000,000.00		14.29%
	MDA 2 MOTOR PARK		9,000,000.00	12,000,000.00		25%
	MDA 3 TRASPORT SERVICES		15,000,000.00	20,000,000.00		25%
	Etc. & OTHERS		21,640,940.12	36,046,181.00		39.97%
	Total Earning		57,640,940.12	82,046,181.00		29.75%
	Sales/Rent of Government Buildings					
	MDA 1 Cattle Market		21,000,000.00	24,000,000.00		12.5%
	MDA 2 Industrial Undertaking		45,000,000.00	37,000,000.00		21.62%
	MDA 3 Other Commercial Undertaking		45,000,000.00	26,000,000.00		73.08%
	Etc. Others		39,000,000.00	9,000,000.00		333.33%
	Total Sales/Rent of Government Building		150,000,000.00	96,000,000.00		56.25%
	Sales/Rent on Lands and Others					
	MDA 1 Ground Rate					
	MDA 2 Landed Property of the Local Government					
	MDA 3					
	Etc. Others					
	Total Sales/Rent on Lands and Others					
	Repayments					
	MDA 1					
	MDA 2					
	MDA 3					
	Etc.					
	Total Repayments					
	Investment Income					
	MDA 1			602,500,000.00		
	MDA 2					
	MDA 3					
	Etc.					
	Total Investment Income			602,500,000.00		
	Interest Earned					
	MDA 1 Dividends			727,684,000.00		
	MDA 2					
	MDA 3					
	Etc.					
	Total Interest Earned			727,684,000.00		
	Re-Imbursement					
	MDA 1					
	MDA 2					
	MDA 3					
	Etc.					
	Total Re-Imbursement					
3.	Other Revenue Sources of the.....Government:		2,486,819,685.79	3,335,303,751.00		25.44%
	MDA 1					
	MDA 2					
	MDA 3					
	Etc.					
	Total Other Revenue Sources		10,405,815,952.51	11,940595,335.00		12.85%
4	A-Total Personnel Costs (Including Salaries directly charged to					

	CRF in Note 4B below)					
	List of MDA : Administrative Sector		459,690,462.01	369,204,714.00		24.51%
	List of MDA: Economic Sector		806,741,623.02	426,274,604.00		89.25%
	List of MDA: Law and Justice Sector		386,727,415.37	177,333,841.00		118.08%
	List of MDA: Regional Sector					
	List of MDA Social Sector					
	Total Personnel Cost		1,653,159,500.40	972,813,159.00		69.93%
	B-Salaries directly charged to CRF (including in Note 4A above)					
	List of Parastatals and Agencies:					
	Judges of Supreme Court of Nigeria					
	Judges of Court of Appeal					
	Other Judges of Court in Nigeria					
	Auditor General for Federation					
	Auditor General for State					
	Auditor General for Local Government					
	INEC Chairman and Commissioners					
	etc.					
	Total					
5.	Employers Contribution to Pension According to Sector					
	List of MDA: Administrative Sector		151,674,290.04			
	List of MDA: Economic Sector		128,351,710.38			
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector		127,942,341.09			
	Total Employers Contribution to Pension		407,968,341.51			
	Overhead Costs					
	List of MDA: Administrative Sector		94,000,000.00	129,367,670.00		27.34%
	List of MDA: Economic Sector		102,000,000.00	152,674,274.00		33.19%
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector		56,000,000.00	54,299,257.00		3.13%
	Total: Overhead Costs		252,000,000.00	336,341,201.00		25.08%
7.	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)					
	Pension and Gratuity – Civilian					
	Pension and Gratuity – Military					
	Pension and Gratuity – Police					
	Pension and Gratuity – CIPPO					
	Pension and Gratuity- National/State Assembly					
	Pension and Gratuity – Judiciary					
	Pension and Gratuity –(SSS & Nig Intelligence Agency)					
	Pension and Gratuity – Universities					
	Pension and Gratuity – Parastatals and Railways Pension					
	SERVICE WIDE VOTES					
	Total Consolidated Revenue Fund Charges					
8.	Subventions to Parastatals (According to Sectors – List)					
	List of MDA: Administrative Sector		1,296,459,261.20	978,794,691.00		32.45%
	List of MDA: Economic Sector		1,496,297,602.12	1,246,267,104.00		20.06%
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector		694,359,050.32	476,209,946.00		45.81%
	Total: Subvention to Parastatals		3,487,115,913.64	2,701,271,741.00		29.09%

9.	Transfer to Capital Development Fund (According to Sectors)					
	List of MDA: Administrative Sector		1,459,697,087.52	1,360,000,000.00		7.33%
	List of MDA: Economic Sector		716,944,694.35	2,856,791,081.00		150.92%
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector		2,567,280,290.14	1,704,000,000.00		50.66%
	Total: Transfer to Capital Development Fund		(4,743,922,072.01)	5,920,791,081.00		19.88%
10.	Details of Aid & Grants Received					
	Bilateral					
	Multi Lateral					
	ETC					
	Total Details of Aid & Grants Received					
11.	Detail of Total Capital Expenditures (According to Sectors)					
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector					
	Total: Details of Capital Expenditure					
11A above)	Details of Capital Expenditures of Parastatals (Included in 11A Above)					
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector					
	Total: Details of Capital Expenditures of Parastatals					
12.	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT					
	List all the Other Funds Cash Book Balances					
13.	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB TREASURY OFFICES					
	List all the FPO/Sub-Treasuries Cash Book Balances					
14.	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTORS)					
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector					
	Total: Details of Cash Book Balances					
15.	INVESTMENTS					
	Investment in Quoted Companies					
	Investment in Un-Quoted Companies					
	Loans to Government Companies					
	Loans to Other Government					
	Total: Investment					
16.	LIST OF OUTSTANDING IMPRESTS					

	List of MDA Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector					
	Total: Outstanding Imprests					
17	LIST OF OUTSTANDING IMPRESTS					
	List of MDA Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA Regional Sector					
	List of MDA: Sector					
	Total: Outstanding Imprests					
26.	CONTINGENT LIABILITIES AS AT YEAR END					
	E.G.					
	Pension and Gratuity Due					
	Outstanding Contractors Liabilities (According to MDA)					
	Pending Liabilities (According to MDA)					
	Guarantees (According to MDA)					
	Others					
	Total Contingent Liabilities					

		BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL						
		FY 2024			FY 2025			
	Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.	Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.
ADMINISTRATIVE SECTOR								
OFFICE OF THE LG CHAIRMAN								
Chairman		592,489,349.68		592,489,349.68		403,303,885		403,303,885
Vice-Chairman								
Internal Audit								
Adviser/Assistant to the Chairman/Vice Chairman								
Local Government Council								
The Council		626,892,419.02		626,892,419.02		658,603,080		658,603,080
Assistant/Aides/Advisers								
Council Committees								
Office of the House Leader								
Office of the Deputy Leader								
Office of the Majority Leader								
Office of the Deputy Majority Leader								
Office of the Minority Leader								
Office of the Deputy Minority Leader								
Office of the Chief Whip								
Office of the Deputy Chief Whip								
Clerk of the House								
Office of the Head of Local Government Service								
Office of the Head of Local Government Service								
Administration & General Services								
Administration & General Services		492,892,691.39	532,694,684.12	1,025,587,375.51		151,511,677	1,340,000,000	1,491,511,677
Secretary to the Local Government								
Secretary to the Local Government		456,599,039.25		456,599,039.25		483,119,586		483,119,586
Economic Sector								
Department of Agriculture & Natural Resources								

		BIRNIN KEBBI LOCAL GOVERNMENT AREA						
		FY 2024			FY 2025			
	Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.	Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.
Department of Agriculture & Natural Resources		**523,644,106.59**	**1,164,692,204.69**	**1,688,336,311.88**		**549,335,175**	**1,200,792,081**	**1,750,127,256**
Department of Finance and Supplies								
Department of Finance and Supplies		**619,319,593.35**	**1,064,190,520.14**	**1,683,510,113.39**		**678,906,295**	**1,179,621,822**	**1,858,528,117**
Department of Work, Transport, Housing, Lands and Survey								
Department of Work, Transport, Housing, Lands and Survey		**568,255,414.90**	**1,249,544,604.39**	**1,817,801,019.29**		**159,170,000**	**1,974,771,226**	**2,133,941,228**
Department of Budget, Planning, Research & Statistics (BPRS)								
Department of Budget, Planning, Research & Statistics (BPRS)		**333,286,587.44**	**358,142,620.72**	**691,429,208.16**		**107,001,516**		**107,001,516**
Water, Sanitation & Hygiene (Wash)								
Water, Sanitation & Hygiene (Wash)								
Social Sector								
Women Development office								
Women Development office								
Department of Social Development								
Department of Social Development		**721,343,633.52**	**424,267,946.02**	**1,115,611,579.54**		**1,220,315,243**	**2,043,000,000**	**3263,315,243**
Department of Education								
Department of Education								
Primary School Teachers								
Department of Information								
Department of Information								
Department of Sports and Culture								
Department of Sports and Culture								
Department of Primary Health Care (PHC)								
Department of Primary Health Care (PHC)		**696,879,153**	**335,660,077.60**	**1,032,539,230.75**		**921,972,381**	**522,000,000**	**1,443,972,381**
Environmental Health Unit								
Traditional Rulers Council								
Traditional Rulers Council		**444,965,139.91**	**116,320,853.42**	**561,285,993.33**		**171,709,514**	**100,000,000**	**271,709,514**

RE: AUDIT INSPECTION REPORT IN RESPECT OF BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL'S MAINSALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. CASH BOOK MAINTENANCE

The council main book of accounts was not properly maintained in accordance with the provision of F.M. 19.1 it was characterized by incomplete posting of transaction. Monthly balances of the cashbook appeared not to have been done in accordance with the F.M provision 19.18 and 19.19.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council responded that the cash book has now been updated.

RECOMMENDATION

That's good to hear, but the Director Finance shall present it for confirmation and examination or be surcharge in accordance with FM 39.3(a & b).

3. UNPRESENTED PAYMENT VOUCHERS

The spot inspection of the available records revealed that payment vouchers amounting ₦10,779,378.22 were not presented to me for examination despite repeated request. This contravened provision of the Financial Memoranda 39.1(1) and would not be accepted as a proper charge against the Local Government funds.

S/N	PV No	PAYEE NAME	DETAILS OF PAYMENT	AMOUNT
1.	52/2/25	E.S Pay Staff Pension	Monthly Contribution	83,801,48

2.	61/3/25	Bello Abubakar Ambursa	Repair of trucks grader	3,350,500.00
3.	69/4/25	Shehu Abubakar & Others	April Salary	5,780,345.86
4.	87/4/25	Abubakar Bawa Tarasa	DTA	70,000.00
5.	88/4/25	Abubakar Abdullahi	DTA	70,000.00
6.	17/5/25	L/G Pension Board	Gratuity saving	1,114,731.88
7.	30/6/25	Director Budget	Printing budget	310,000.00
				10,779,379.22

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council replied that the above payment vouchers have now been receipted and all supporting document are now attached.

RECOMMENDATION

But the corrected payment vouchers are not presented to for reexamination. Therefore, the DFS shall be made present the updated vouchers, be warned against future occurrence or risk being surcharge in accordance with FM 39.3(a & b).

4. PAYMENT NOT COUNTER-SIGNED BY THE INTERNAL AUDITOR

It has been observed that payments were made to the tune of ₦10,223,658.80 without passing through the Internal Audit Unit for prepayment audit, contrary to F.M provision No. 14.10. This would not be accepted as a proper charge against the Local Government's funds.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Misappropriation of public funds

RESPONSE

The Council admitted the observations, corrected the anomaly and promise to guard against future occurrence.

RECOMMENDATION

That's good to hear; the Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

5. PAYMENT VOUCHERS

The spot inspection of payment vouchers, revealed that PV. No. 117/4/2025 was paid to SBSF Nigeria Ltd amounting to ₦24,285,714.28 for the purchase of NPK fertilizer for wet season farming. Although, contract letter (LPO) and the SRV for the purchase were attached and indicated that commodity were supplied to Local Government, only the payment voucher was not accompanied with the His Excellency, the Executive Governor of Kebbi State approval or council resolution for the expenditure or by the ministry for Local Governments. Furthermore, the payment vouchers were not pre-audited by the Internal Auditor. This would not be accepted as a proper charge against the Local Government funds.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations, corrected the anomaly and promise to guard against future occurrence.

RECOMMENDATION

That's good to hear; the Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

9. SALARY ACCOUNT

Audit examination of salaries vouchers and other allied records revealed that your Council failed to account for the sum of ₦5,679,413.85 out of the amount set out for the settlement of personnel cost as per details on appendix "C" attached to the main report sent to the Council.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Misappropriation of public funds

RESPONSE

The Council admitted the observations, corrected the anomaly and promise to guard against future occurrence.

RECOMMENDATION

The Director Finance shall present to me the updated records for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

10. REVENUE ACCOUNT

Examination of the revenue records presented to me revealed that your Council failed account for the N12,606,950.00.00 out of the total internally generated revenue posted on the cash flow statement.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations, corrected the anomaly and promise to guard against future occurrence.

RECOMMENDATION

The Director Finance shall present to me the updated records for confirmation and the Revenue Officer be surcharge in accordance with FM 39.3(a)(13 & 14).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

BUNZA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Bunza Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Bunza Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE EXECUTIVE CHAIRMAN
BUNZA LOCAL GOVERNMENT
KEBBI STATE

Our Ref _____ Your Ref _____ Date _____

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Bunza Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Bunza Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Bunza Local Government Council** for the year ended 31st December, 2025.

CHAIRMAN
Bunza Local Government Council

Signature: _____
Date: 26-06-26

TREASURER
Bunza Local Government Council

Signature: _____
Date: _____

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Bunza Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Bunza Local Government Council as at 31st December, 2024, with exception of observations raised therein.

18/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,264,031,176	Statutory Allocation	1	2,985,181,013.32	1,925,575,082.35
3,017,113,430	Value Added Allocation	1	2,545,186,774.17	1,817,842,110.23
4,281,144,606	**SUB TOTAL STATUTORY ALLOCATION**		**5,530,367,787.49**	**3,743,417,192.58**
23,000,000	Direct Taxes	2	20,166,215.10	19,417,600.10
53,348,308	License	2	16,612,402.15	15,475,251.16
59,200,000	Earning	2	25,204,116.10	21,615,251.20
35,000,000	Rent on Govt Properties	2	5,125,042.16	11,116,115.61
170,548,308	**TOTAL INDEPENDENT REVENUE**		**67,107,775.51**	**67,624,217.62**
31,780,295	Other revenue sources from State IGR		-	-
-	Total other revenue source		-	-
4,483,473,209	**TOTAL RECEIPTS**		**5,597,475,563**	**3,811,041,410.20**
	PAYMENT			
618,335,021	Personnel cost	4	1,029,852,235.24	686,711,098.13
340,390,714.39	Contribution to pension	5	340,390,714.39	353,611,405.08
284,300,000	Overhead cost	6	72,000,000.00	45,000,000.00
1,608,225,156	Subvention	8	2,304,110,201.38	1,060,885,347.18
2,851,250,891.39	**TOTAL PAYMENTS**		**3,746,353,150.96**	**2,145,207,850.39**
1,851,122,412.04	Net cash from operating Activities		1,851,122,412.04	1,665,833,559.81
	CASH FLOW FROM INVESTING ACTIVITIES			
593,765,244	Capital Expenditure Administrative Sector	11	356,116,412.10	381,072,391.59
2,702,000,000	Capital Expenditure Economic Sector		719,037,611.28	710,140,111.21
703,000,000	Capital Expenditure Social Sector		516,252,142.16	302,153,116.10
428,861,037.00	Capital Expenditure Regional Sector		327,631,475.74	204,530,416.16
4,427,626,281	TOTAL		1,919,037,611.28	1,597,896,035.04
	Net cash flow from		67,915,199.24	

	Investing Activities			
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		(67,915,199.24)	67,937,524.77
	Cash flow & its equivalent as at 1/1/2025		67,915,199.24	54,697.10
	Cash flow & its equivalent as at 31/12/2025		77,022.63	67,992,221.87

STATEMENT NO. 2

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		77,022.63	67,992,221.87
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	1,851,122,412.04	1,665,833,559.81
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**1,851,199,434.67**	**1,733,825,781.68**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	17,000,000.00	17,000,000.00
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		17,000,000.00	17,000,000.00
TOTAL ASSETS		**1,868,199,434.67**	**1,750,525,781.68**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		1,851,122,412.04	1,665,833,559.81
Trust and other pubic fund		17,077,022.63	84,992,221.87
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**1,868,199,434.67**	**1,750,825,781.68**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-

Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**1,868,199,434.67**	**1,750,825,781.68**

STATEMENT NO. 3

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,925,082.25	Statutory Allocation	1	2,985,181,013.32	1,264,031,176	-136%
1,817,842,110.23	Value Added Allocation	1	2,545,186,774.17	3,017,113,430	16%
3,743,417,192.28	Sub Total Statutory Allocation		5,530,367,787.49	4,281,144,606	
	INDEPENDENT REVENUE				
19,417,600.10	Direct Taxes	2	20,166,215.10	23,000,000	12%
15,475,251.16	License	2	16,612,402.15	53,348,308	69%
21,615,251.20	Earnings	2	25,204,116.10	59,200,000	57%
11,116,115.16	Rent on Govt Properties	2	5,125,042.16	35,000,000	85%
67,624,217.62	**TOTAL INDEPENDENT REVENUE**		**67,107,775.57**	**170,548,308**	**-**
-	Other revenue sources from State IGR.		-	317,180,295	100%
3,811,041,410.20	Total other revenue sources		5,597,475,563	4,483,473,209	
	LESS EXPENDITURE				
686,711,098.13	Personnel cost	4	1,029,852,235.24	618,335,021	
353,611,405.08	Contribution to Pension	5	340,390,714.39	340,390,714.39	-
45,000,000	Overhead Cost	6	72,000,000.00	284,300,000.00	
1,060,885,347.18	Subventions to Parastatals	8	2,304,110,201.88	1,608,225,156	
2,145,207,856.39	**TOTAL EXPENDITURE**		**3,746,353,150.96**	**2,851,250,891.39**	
1,665,833,559.81	Operating Balance		1,851,122,412.04	959,790,518.81	-93%
1,665,833,559.81	APPROPRIETION/TRANSFERS		1,851,122,412.04	959,790,518.81	-93%
-	Closing Balance		-	-	-

STATEMENT NO. 4

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,665,833,559.81	Transfer from consolidated revenue fund		1,851,122,412.04	959,790,518.61	-93%
1,665,833,559.81	Total Revenue available		1,851,122,412.04	959,790,518.61	-93%
	LESS CAPITAL EXPENDITURE				
313,025,427.60	Capital Expenditure: Administrative Sector		356,116,412.10	593,765,244	40%
710,140,111.21	Capital expenditure: Economic Sector		719,037,611.28	2,702,000,000	73%
302,153,116.10	Capital Expenditure: Social Sector		516,252,142.16	703,000,000	28%
272,522,683.03	Capital expenditure: Regional Sector		259,639,223.87	428,861,037	39%
1,597,841,337.94	**TOTAL CAPITAL EXPENDITURE**		**1,851,045,389.41**	**4,427,626,281**	
67,992,221.87	Closing Balance		77,022.63	-	-

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
SHARE OF STATUTORY ALLOCATION

SN	MONTHS	STATUTOTY ALLOCATION FROM AGENCES (C) 2025	SHARE EXCESS CRUDE OIL (D) 2025	VALUE ADDED TAX (E) 2025	TOTAL 2025	TOTAL 2024
1	JANUARY	98,760,802.98	-	195,389,650.42	294,150,453.40	170,481,487.09
2	FEBRUARY	52,914,815.70	-	236,197,213.96	289,112,029.66	217,862,038.59
3	MARCH	17,576,496.91	-	200,961,675.29	218,538,172.20	193,652,347,.49
4	APRIL	17,576,496.91	-	200,961,675.29	218,538,172.20	200,910,131.56
5	MAY	17,576,496.91	-	200,961,675.29	218,538,172.20	200,910,131.56
6	JUNE	26,296,530.53	-	226,535,252.43	252,831.782.96	250,420,355.90
7	JULY	43,376,779.79	-	202,968,144.47	246,344,924.26	86,309,089.02
8	AUGUST	21,509,951.96	-	209,927,045.56	231,436,997.52	330,538,068.42
9	SEPTEMBER	19,878,273.00	-	218,267,110.60	238,145,383.60	280,894,869.01
10	OCTOBER	16,684,906.82	-	269,300,700.93	285,985,607.75	321,892,359.72
11	NOVEMBER	15,574,903.29	-	222,360,246.98	237,935,150.27	357,892,359.72
12	DECEMBER	12,934,795.83	-	161,356,382.95	174,291,178.78	341,123,077.12
	TOTALS	**345,661,250.63**	**-**	**2,545,186,774.17**	**2,890,848,024.80**	**3,008,859,950.61**

DEF NOTE: 'A'

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATUTORY ALLOCATION FOR THE YEAR ENDED
31ST DECEMBER, 2025

1.	January	-	78,781,966.02
2.	February	-	161,431,321.20
3.	March	-	172,073,089.39
4.	April	-	172,073,089.39
5.	May	-	172,073,089.39
6.	June	-	184,877,742.39
7.	July	-	222,902,665.28
8.	August	-	288,370,297.86
9.	September	-	293,979,039.07
10.	October	-	273,273,968.58
11.	November	-	305,694,347.52
12.	December	-	313,989,144.60
TOTAL		**=**	**N2,639,519,762.69**

NOTE 1

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
VALUE ADDED TAX FOR THE YEAR ENDED 31ST DECEMBER, 2025

1.	January	-	195,389,650.42
2.	February	-	236,197,213.96
3.	March	-	200,961,675.29
4.	April	-	200,961,675.29
5.	May	-	200,961,675.29
6.	June	-	226,535,252.43
7.	July	-	202,968,144.47
8.	August	-	209,927045.56
9.	September	-	218,267,110.60
10.	October	-	269,300,700.93
11.	November	-	222,360,246.98
12.	December	-	161,356,382.95
TOTAL			**N2,545,186,774.17**

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
SHARE OF STATUTORY ALLOCATION FROM OTHER AGENCIES 2025 (C)

SN	MONTHS	DISTRIBUTION OF ELECTRONIC LEVY	EXCHANGE GAIN	SOLID MINIRAL	TOTAL
1	JANUARY	10,394,495.89	88,366,307.09	-	98,760,802.98
2	FEBRUARY	6,836,258.65	46,078,557.05	-	52,914,815.70
3	MARCH	11,500,410.78	6,076,086.13	-	17,576,496.91
4	APRIL	11,500,410.78	6,076,086.13	-	17,576,496.91
5	MAY	11,500,410.78	6,076,086.13	-	17,576,496.91
6	JUNE	9,111,612.30	17,184,918.23	-	26,296,530.53
7	JULY	9,631,819.49	8,995,493.63	24,749,466.67	43,376,779.79
8	AUGUST	12,327,864.85	9,182,084.11	-	21,509,951.96
9	SEPTEMBER	10,576,576.84	9,301,696.16	-	19,878,273.00
10	OCTOBER	16,684,906.82	-	-	16,684,906.82
11	NOVEMBER	15,574,903.29	-	-	15,574,903.29
12	DECEMBER	12,934,795.83	-	-	12,934,795.83
	TOTALS	**123,574,469.30**	**197,337,314.66**	**24,749,466.67**	**345,661,250.63**

BUNZA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	2,639,519,762.69	2,639,519,762.69	-
	Add. Deduction from loan Repayment	B	-	-	-
	Share of Statutory – other agencies	C	345,661,250.63	345,661,250.63	-
	Share of Federal Account Allocation: Excess crude oil	D	-	-	-
	TOTAL GROSS FAAC ALLOCATION TO BUNZA LG		**2,985,181,013.32**	**2,985,181,013.32**	**-**
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)		2,545,186,774.17	2,545,186,774.17	
	TOTAL		**5,530,367,789.49**	**5,530,367,789.49**	

RE: AUDIT INSPECTION REPORT IN RESPECT OF BUNZA LOCAL GOVERNMENT COUNCILON MAIN, REVENUE AND SALARY ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

1. INCOME AND EXPENDITURE

Audit examination revealed that Bunza Local Government Council failed to account for the sum of ₦9,942,044.62 out of the statutory receipts. Details were attached to main report sent to the Council as appendix "A".

AUDIT OBSERVED

a. Possible job not executed.
b. Payments without necessary supporting documents
c. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present all necessary documents in respect of the above mentioned funds or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a).

2. CASH BOOK

Examination revealed that, this important book of account was neglected by your Local Government Council, the credit and debit side did not agree with each other and a lot of cancellations were observed.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be warned against negligence of duties and the schedule officer shall be surcharge in accordance with FM 39.3(b).

3. BANK RECONCILIATION STATEMENT

Audit examination revealed that, Bunza Local Government Council failed to prepare monthly reconciliation of their account violating F.M 19.23 and 19.24 respectively.

RESPONSE

No response from the Council

RECOMMENDATION

The Director of Finance and the Cashier shall be surcharge in accordance with FM 39.3(b)(5).

4. PAYMENT WITHOUT APPROVAL

Audit examination revealed that, payment vouchers worth ₦8,511,904.76 were paid without chief accounting officer's approval. Details were attached to the main report sent to the Council as appendix "C".

AUDIT OBSERVED

a. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The officers who authorized the payments shall explain why effecting the payments without necessary approvals; otherwise, the amount be refunds and erring officers be surcharge in accordance with FM 39.3(a).

5 PAYMENTS NOT POSTED INTO THE CASH BOOK

Examination of accounting records available for my scrutiny revealed that, payment vouchers worth ₦1,146,500,566.06 were paid (as per bank statement) but not recorded into the cash book. Appendix "E" of the main report sent to the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

The Treasurer shall be made to explain the coursed of this negligence of duty. He and the schedule officers shall also be surcharge in accordance with FM 39.3(b).

6. SALARIES

Audit examination of the available records revealed that this Council failed to account for the sum of ₦4,385,570.91 out of the funds received for the settlement of personnel cost. Details were attached to the main report sent the Council as appendix "F".

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made account for the sum in question and/or refund the sum; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a)(11-12).

7. OUTSTANDING PAYMENT VOUCHER

Examination revealed that, payment voucher worth the sum of ₦47,833,879.73 were paid, but not presented to me for examination, violating F.M 14:29. Appendix "B" of the main report sent to the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present all the said vouchers for reexamination or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a & b).

8. UNAUTHORIZED PAYMENT VOUCHER

Examinations of the available records revealed that, payment vouchers worth ₦147,684,098.20 were paid without the consent of the respective officers controlling votes (Director), violating F.M 14:18 and 14:19 respectively. Details were attached to the main report sent the Council as appendix "B.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to update and present the said vouchers or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a & b).

9. REVENUE

After careful examination of the revenue records, the following observations were made:

HARAJI

BUNZA LOCAL GOVERSNMENT COUNCIL

HARAJI ASSESSMENT FOR 2025 SESSION

1.	Bunza District	=	4500 x 500	=	2,250,000.00
2.	Zogrima District	=	400 x 500	=	2,000,000.00
3.	Tilli District	=	4500 x 500	=	2,250,000.00
4.	Raha District=		10,500 x 500	=	5,250,000.00
				=	**9,735,000.00**
	Less: Amount lodged into the bank			=	2,900,000.00
	Unaccounted Balance			=	**6,825,000.00**

Examination revealed that, assessment of Haraji for 2025 session was conducted, the sum of ₦9,735,000.00 supposed to be generated as revenue; but only the sum of ₦2,900,000.00 was remitted in the Local Government Council account, leaving the sum of ₦6,825,000.00 unaccounted for.

MARKET AND MOTOR PARK

Examination of revenue books at my disposal revealed that, the sum of ₦1,800,000.00 was expected to be generated from this source, but only the sum of ₦1,550,000.00 was realized leaving the sum of ₦220,000.00 unaccounted for.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance and the Revenue Officer shall be made account for the lost revenue and/or refund the amount in question; and be surcharge in accordance with FM 39.3(a)(13 & 14).



Faruk B. Muhammad, FCNA, FCFA

Auditor General for Local Governments

Kebbi State

DANDI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/8/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Dandi Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Dandi Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE EXECUTIVE CHAIRMAN

DANDI LOCAL GOVERNMENT

Secretariat Complex Kamba,
Dandi Local Government, Kebbi State

Our Ref:..... Your Ref:..... Date: 4/9/2026

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Dandi Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Dandi Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Dandi Local Government Council** for the year ended 31st December, 2025.

CHAIRMAN

Dandi Local Government Council

Signature: _____

Date: 4/9/2026

TREASURER

Dandi Local Government Council

Signature: _____

Date: 4/9/2026

All correspondence shall be addressed to the office of the Executive Chairman

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Dandi Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Dandi Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,343,725,194	Statutory Allocation	1	3,149,278,116.89	1,867,204,070.92
3,185,044,399	Value Added Allocation	1	2,475,813,422.38	1,930,434,317.79
4,528,769,593	**SUB TOTAL STATUTORY ALLOCATION**		**5,625,091,539.27**	**3,797,638,388.71**
11,250,000	Direct Taxes	2	11,067,810.15	10,925,112.77
54,375,000	License	2	1,200,610.18	800,000.00
25,800,000	Earning from commercial undertaking	2	25,146,210.16	24,350,152.10
1,500,000	Rent on Gov't Property	2	7,015,216.11	6,724,735.13
92,925,000	**TOTAL INDEPENDENT REVENUE**		**44,429,846.60**	**50,000,000.00**
33,385,432	Other revenue sources from State IGR		-	-
126,310,432	Total other revenue source		-	-
4,656,080,025	**TOTAL RECEIPTS**		**5,669,521,385.87**	**3,850,217,107.42**
	PAYMENT			
993,904,722	Personnel cost	4	1,030,987,347.15	653,588,341.06
541,083,201.99	Contribution to pension	5	541,083,201.99	465,657,536.13
72,000,000	Overhead cost	6	72,000,000	45,000,000
1,607,214,586	Subvention	8	1,835,290,208.87	1,031,382,671.30
3,214,202,509.99	**TOTAL PAYMENTS**		**3,479,360,758.01**	**2,195,628,549.09**
1,440,877,515.01	Net cash from operating Activities		2,190,160,627.86	1,654,588,558.33
	CASH FLOW FROM INVESTING ACTIVITIES			
2,045,000,000	Capital Expenditure Administrative Sector	11	945,354,572.40	254,588,558.33
48,873,460	Capital Expenditure Economic Sector		515,215,060.10	900,000,000

907,500,000	Capital Expenditure Social Sector		366,410,820.90	300,000,000
561,702,888	Capital Expenditure Regional Sector		318,374,119.00	200,000,000
4,363,076,348	Total		2,145,354,572.40	1,650,401,854.75
	Net cash flow from Investing Activities		44,806,055.46	4,186,703.58
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		44,806,055.46	4,186,703.58
	Cash flow & its		4,203,195.04	16,491.46

	equivalent as at 1/1/2025			
	Cash flow & its equivalent as at 31/12/2025		49,009,250.50	4,203,195.04

STATEMENT NO. 2

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		49,009,250.50	4,203,195.04
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	2,190,160,627.86	1,654,588,558.33
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**2,239,169,818.36**	**1,658,791,753.34**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	27,539,999.67	27,539,999.67
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		27,539,999.67	27,539,999.67
TOTAL ASSETS		**2,266,709,578.03**	**1,686,331,753.04**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		2,239,169,878.36	1,658,791,753.37
Trust and other pubic fund		27,539,999.67	27,539,999.67
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**2,266,709,878.03**	**1,686,331,753.04**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**2,266,709,878.03**	**1,686,331,753.05**

STATEMENT NO. 3

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,867,204,070.92	Statutory Allocation	1	3,149,278,116.89	1,343,725,194	-134%
1,930,434,317.70	Value Added Allocation	1	2,475,813,422.38	3,185,044,399	22%
3,797,638,388.71	Sub Total Statutory Allocation		5,625,091,539.27	4,528,769,593	
	INDEPENDENT REVENUE				
10,925,112.77	Direct Taxes	2	11,067,810.15	11,250,000	2%
800,000,000	License	2	1,200,610.18	54,375,000	98%
24,350,152.10	Earning from commercial undertaking	2	25,146,210.16	25,800,000	3%
6,724,735.13	Rent on Govt Properties	2	7,015,216.11	1,500,000	368%
50,000,000	**TOTAL INDEPENDENT REVENUE**		**-**	**-**	**-**
-	Other revenue sources from State IGR.		-	33,385,432	100%
-	Total other revenue sources		-	33,385,432	
3,850,217,107.42	**TOTAL REVENUE**		**5,669,521,385.87**	**4,665,080,025**	
	LESS EXPENDITURE				
653,588,341.06	Personnel cost	4	1,030,987,347.15	993,904,722	-4%
465,657,536.13	Contribution to Pension	5	541,083,201.99	541,083,201.99	-
45,000,000	Overhead Cost	6	72,000,000	92,000,000.00	-
1,031,382,671.30	Subventions to Parastatals	8	1,835,290,208.87	1,607,214,586	-14%
7,195,628,549.09	**TOTAL EXPENDITURE**		**3,479,360,758.01**	**3,214,202,509.99**	
1,654,588,558.33	Operating Balance		2,190,160,627.86	1,440,877,515.01	-52%
1,654,588,558.33	APPROPRIETION/TRANSFERS		2,190,160,627.86	-	-
-	Closing Balance		-	-	-

STATEMENT NO. 4

DANDI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,654,588,558.33	Transfer from consolidated revenue fund		2,190,160,627.86	1,440,877,515.01	-52%
1,654,588,558.33	Total Revenue available		2,190,160,627.86	1,440,877,515.01	-52%
	LESS CAPITAL EXPENDITURE				
2,545,588,558.33	Capital Expenditure: Administrative Sector		941,151,377.36	2,045,000,000	54%
900,000,000	Capital expenditure: Economic Sector		512,166,412.16	848,873,460	40%
300,000,000	Capital Expenditure: Social Sector		312,181,419.10	907,500,000	66%
200,000,000	Capital expenditure: Regional Sector		375,652,168.74	561,702,888	33%
1,650,401,854.01	**TOTAL CAPITAL EXPENDITURE**		**2,141,151,377.36**	**4,363,076,348**	
-	Closing Balance		49,009,250.50	-	-

RE: AUDIT INSPECTION REPORT IN RESPECT OF DANDI LOCAL GOVERNMENT COUNCILON SALARY MAIN AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

A. MAIN ACCOUNT

1. INCOME AND EXPENDITURE ACCOUNT

Audit examination revealed that, Dandi Local Government Council failed to account for sum ₦5,442,293.40 out of the statutory receipt for the period under review. Appendix "A" of the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-reconciliation of accounts
b. Possible non-maintenance of proper records
c. Possible mistakes or misstatement
d. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present evidences of judicious utilization of the funds or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a).

2. THE COUNCIL CASH BOOK

It is disheartening to note that, this book of account was not balanced throughout the period under review.

RESPONSE

No response from the Council

RECOMMENDATION

The Cashier shall be warned against negligence of duty or be surcharge in accordance with FM 39.3(b).

3. BANK RECONCILIATION STATEMENT

Further audit examination revealed that, Dandi Local Government Council failed to prepare monthly bank reconciliation of their accounts, violating F.M 19:23 and 19:24 respectively.

RESPONSE

No response from the Council

RECOMMENDATION

The Treasurer shall be warned and the schedule officer be surcharge in accordance with FM 39.3(b)(5).

4. OUTSTANDING PAYMENT VOUCHER

Examination of treasury record at my disposal, revealed that payment vouchers worth ₦257,504,603.39 were paid but not made available to me for scrutiny. See appendix "B" of the main report sent to the Council for details.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance and shall be made produce the said payment vouchers and also an advance ledger shall be open to schedule officer until the original vouchers are produced as enshrined in FM 14.29.

5. DEPARTMENTAL VOTE OF ACCOUNT

This is one of the important books in the treasury, but to my dismay, your local government council ignores it, which makes it impossible to compare departmental expenditure with budgetary provisions.

RESPONSE

No response from the Council

RECOMMENDATION

The Treasurer shall be warned against negligence of duty.

6. OTHER BOOKS OF ACCOUNTS

Subsidiary books such as Daily Abstracts, Deposit and Advances ledger, Contract register among others appeared to have been neglected by your Local Government Council.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be warned, particularly the Treasurer.

7. UN-AUTHORIZED PAYMENT VOUCHER

Examination of treasury records available to me for inspection revealed that, payment vouchers worth ₦39,473,723.80 were paid without the endorsement of the Officer Controlling Vote (Directors). Appendix "C" of the main report sent to the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

The officers who authorized the payments shall be surcharge in accordance with FM 39.3(a) for effecting payments without adhering to the due process.

B. SALARY

Audit examination revealed that your Local Government failed to account for the sum of ₦3,717,629.69 out of the funds received to settled personnel cost. Details were attached to the main report sent to the Council as appendix "D".

AUDIT OBSERVED

a. Possible non-reconciliation of accounts
b. Possible non-maintenance of proper records
c. Possible mistakes or misstatement
d. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made present evidences of judicious utilization of the funds or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a)(11 & 12).

C. REVENUE

Examination of internally generally revenue figures posted on the cash flow statement revealed the understated observations:

i. Dandi Local Government Council have realized the sum of ₦4,291,000.00 as Haraji for the period under review while the sum of ₦3,291,000.00 appeared to have been lodged into the Council Revenue Account, leaving the sum of ₦1,000,000.00 unaccounted for.

ii. **MARKET, MOTOR PARK, LOCK-UP SHOPS AND INDIGINE LETTERS**

The above mentioned sources of revenue realized the sum of ₦2,871,000.00 which is too low and cannot be accepted. The Revenue Officer failed to offer convincing explanation when asked.

RESPONSE

No response from the Council

RECOMMENDATION

The Treasurer and Revenue Officer shall be made to account for the unaccounted sum and they shall also be surcharge in accordance with FM 39.3(a)(6).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

DANKO/WASAGU LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Danko/Wasagu Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Danko/Wasagu Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE EXECUTIVE CHAIRMAN

DANKO WASAGU LOCAL GOVERNMENT

Secretariat Complex Ribah,
Danko Wasagu Local Government, Kebbi State

Our Ref:..... Your Ref:..... Date: 9TH June, 2026

DANKO WASAGU LOCAL GOVERNMENT

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of the Financial Statement, the information contains and their compliance with finance control and management Act 1958 as amended.

In our opinion, the financial statements fairly reflect the financial position of the Danko Wasagu Local Government as at 31st December, 2025 and its operation for the year ended on that date.

Treasurer

Chairman

9/06/2026
Date

09/06/2026
Date

All correspondence shall be addressed to the office of the Executive Chairman

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Danko/Wasagu Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Danko/Wasagu Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025

ANNUAL BUDGET 2024	Cash Flows from Operating Activities:	NOTES	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
	Receipts:			
1,670,075,865.00	Statutory Allocations: FAAC	1	3,492,372,529.97	2,630,292,248.30
4,020,014,407.00	Value Added Tax Allocation	1	3,381,824,110.75	3,606,378,931.72
XX	Sub-total - Statutory Allocation		6,874,196,640.72	6,316,671,180.02
14,600,000.00	Direct Taxes	2	21,416,003.14	23,771,561.00
XX	Licences	2	3,012,600.00	4,000,000.00
25,000,000.00	Mining Rents:	2	7,750,540.00	6,771,561.00
XX	Royalties	2	XX	XX
XX	Fees:	2	2,130,620.00	3,500,000.00
XX	Fines	2	1,620,300.00	4,500,000.00
XX	Sales	2	XX	XX
XX	Earnings .	2	XX	XX
XX	Sales/Rent of Government Buildings	2	XX	XX
XX	Sale/Rent on Lands and Others:	2	XX	XX
XX	Repayments-General:	2	XX	XX
XX	Investment Income	2		520,230.00
XX	Interest Earned	2	XX	XX
XX	Re-imbursement	2	2,469,936.86	5,000,000.00

XX	Sub-total - Independent Revenue		38,500,000.00	48,063,352.00
0.00	Other Revenue Sources of the Government	3	XX	XX
0.00	Total Receipts		6,912,696,640.72	6,364,734,532.02
	Payments:			
1,197,418,680.00	Personnel Costs (Including Salaries on CRF Charges)	4	2,176,912,295.97	1,006,067,220.97
290,111,771.00	Federal/ States/ LGC Govt Contribution to Pension:	5	387,558,233.48	334,857,056.58
152,000,000.00	Overhead Charges:	6	72,000,000.00	45,000,000.00
XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	XX	XX
1,638,500,100.00	Subvention to Parastatals:	8	1,262,336,360.30	1,253,915,966.90
XX	Other Operating Activities		XX	XX
2,300,700,050.00	Other Transfers		1,016,960,308.01	829,771,560.70
0.00	Total Payments		4,915,767,197.71	3,469,611,805.15
0.00	Net Cash Flow from Operating Activities		1,996,929,443.01	2,895,122,696.87
	CashFlows from Investment Activities:			
XX	Capital Expenditure: Administrative Sector:	11	76,500,110.00	90,000,000.00
XX	Capital Expenditure: Economic Sector:	11	1,109,300,009	2,094,501,447
XX	Capital Expenditure: Law and Justice:	11	XX	XX

XX	Capital Expenditure: Regional Development	11	XX	XX
XX	Capital expenditure: Social Service Sector:	11	1,163,802,700.01	352,581,056.58
XX	Capital Expenditure: Funded from Aid and Grants:	10	XX	XX
0.00	Net Cash Flow from Investment Activities:		2,349,602,818.87	2,537,082,503.51
	Cash Flows from Financing Activities:			
XX	Proceeds from Aid and Grants	10	XX	XX
XX	Proceeds from External Loan .	19	XX	XX
XX	Proceeds from Internal Loans: FGN/Treasury Bonds	20	XX	XX
XX	Proceeds from Internal Loan: NTBs etc	21	XX	XX
XX	Proceeds from Development of Nat. Resources	23	XX	XX
XX	Proceeds of Loans from Other Funds	24	XX	XX
XX	Repayment of External Loans (Including Servicing)	19	XX	XX
XX	Repayment of FGN/Treasury Bonds	20	XX	XX
XX	Repayment of Internal Loan-NTBs	21	XX	XX
XX	Repayment of Loans from Development of Nat. Resources	23	XX	XX
XX	Repayment of Loans from Other Funds	24	XX	XX
0.00	Net Cash Flow from Financing Activities:		0.00	0.00
XX	Movement in Other Cash Equivalent Accounts		XX	XX
XX	Increase / Decrease in Investments		XX	XX
XX	Net (Increase)/Decrease in Other Cash Equivalents:		XX	XX
0.00	Total Cash flow from other Cash equivalent Accounts		0.00	0.00

XX	Net Cash for the year		352,673,375.86	358,040,193.36
XX	Cash & Its Equivalent as at 1st January , 2024		353280236	240.042.63
XX	Cash & Its Equivalent as at 31st December, 2024		606,860.13	353,280,235.99

The Accompanying Notes form part of these Statements

Name and Signature Of …….

Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

Cash and cash Equivalent agree with Cash and Cash Equivalent in Statement 2

STATEMENT NO. 2

DANKO/WASAGU LOCAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

ASSETS:-	**NOTES**	**CURRENT YEAR 2025**	**PREVIOUS YEAR 2024**
		#	
Liquid Assets:-			
Cash Held by AGF:			
CRF Bank Balance (CBN/CRF Bank) :		606,860.13	353,280,235.99
Pension Account (CBN/ Bank):		XX	XX
Other Bank of the Treasury		XX	XX
Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	1,996,929,443.01	XX
Cash Balances with Federal Pay Offices/ Sub-Treasury	13	XX	XX
Cash Held by Ministries, Department & Agencies:-	14	XX	XX
TOTAL LIQUID ASSETS		1,997,536,303.14	353,280,235.99
Investments and Other Cash Assets:			
Federal/ State/ Local Government Investments	15	50,000,000.00	50,000,000.00
1mprests:-	16	XX	XX
Advances:-	17	XX	XX
Revolving Loans Granted:-	18	XX	XX
Intangible Assets		XX	XX
TOTAL INVESTMENTS AND OTHER CASH ASSETS		50,000,000.00	50,000,000.00
TOTAL ASSETS		2,047,536,303.14	403,280,235.99
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		4,026,421.32	46,540,000.00
Capital Development Fund:		1,990,903,021.84	356,740,235.99
Trust & Other Public Funds:		608,860.13	XX
Police Reward Fund		51,998,000.00	XX
TOTAL PUBLIC FUNDS		XX	403,240,235.99

EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/ LGC	19	XX	XX
FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX
Nigerian Treasury Bills (NTB)	21	XX	XX
Development Loan Stock	22	XX	XX
Other Internal Loans (Promissory Notes)	23	XX	XX
Internal Loans from Other Funds	24	XX	XX
TOTAL EXTERNAL AND INTERNAL LOANS		0.00	0.00
OTHER LIABILITIES			
Deposits:-	25	XX	XX
TOTAL LIABILITIES		2,047,536,303.14	XX

The Accompanying Notes form part of these Statements

Name and Signature of
…….
Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2024)	Opening Balance:	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL /ORIGINAL BUDGET 20XX	SUPPLEMENTARY BUDGET 20XX	VARIANCE ON FINAL BUDGET
			#	#	#	#	#
	ADD: REVENUE						
2,630,292,248.30	Statutory Allocations: FAAC	1	3,492,372,529.97	1,670,075,855.00	XX	XX	-109.00%
3,606,378,931.72	Value Added Tax Allocation	1	3,381,824,110.75	4,020,014,407.00	XX	XX	16.00%
6,236,671,180.02	Sub-total - Statutory Allocation		6,874,196,640.72	5,690,090,272.00	XX	XX	XX
59,600,000.00	Direct Taxes	2	21,516,003.14	20,400,000.00	XX	XX	5.00%
14,600,000.00	Licences	2	3,012,600.00	14,600,000.00	XX	XX	79.00%
XX	Mining Rents:	2	7,750,540.00	25,000,000.00	XX	XX	69.00%
XX	Royalties	2	XX	XX	XX	XX	XX
XX	Fees:	2	2,130,620.00	1,420,000.00	XX	XX	-50.00%
XX	Fines	2	1,620,300.00	3,125,000.00	XX	XX	48.00%
XX	Sales	2	XX	XX	XX	XX	XX

XX	Earnings .	2	XX	XX	XX	XX	XX
XX	Sales/Rent of Government Buildings	2	XX	XX	XX	XX	XX
XX	Sale/Rent on Lands and Others:	2	XX	XX	XX	XX	XX
XX	Repayments-General:	2	XX	XX	XX	XX	XX
XX	Investment Income	2	XX	XX	XX	XX	XX
XX	Interest Earned	2	XX	XX	XX	XX	XX
20,188,054.00	Re-imbursement	2	2,469,936.86	31,420,971.00	XX	XX	92.00%
94,388,054.00	Sub-total - Independent Revenue		38,500,000.00	95,965,971.00	XX	XX	60.00%
0.00	Other Revenue Sources of the Government	3	XX	XX	XX	XX	XX
6,364,735,532.02	TOTAL REVENUE:		6,912,696,640.72	8,180,993,264.00	0.00	0.00	16.00%
	LESS: EXPENDITURE						
1,579,152,667.24	Personnel Costs (Including Salaries on CRF Charges)	4	2,176,912,295.97	1,197,418,680.00	XX	XX	-82.00%
334,857,056.58	Federal/ States/ LGC Govt Contribution to Pension:	5	387,558,233.43	290,111,771.00	XX	XX	0.74%
45,000,000.00	Overhead Charges:	6	72,000,000.00	191,294,656.00	XX	XX	-34.00%
XX	Consolidated Revenue Fund Charges (Incl.	7	1,016,960,308.01	5,407,740,492.00	XX	XX	81.00%

	Service Wide Votes) Other Operating Activities						
1,234,154,669.00	Subvention to Parastatals:	8	1,262,336,360.30	1,013,089,400.00	XX	XX	0.80%
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
XX	Repayments: Exernal Loan: FGN/States/LGC	19	XX	XX	XX	XX	XX
XX	Repayments: FGN/States/LGC & Treasury Bonds	20	XX	XX	XX	XX	XX
XX	Repayments: Nigeria Treasury Bills (NTB)	21	XX	XX	XX	XX	XX
XX	Repayments: Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Repayments: Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Repayments: Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
3,355,325,816.00	TOTAL EXPENDITURE:		4,917,767,197.71	8,099,654,999.00	0.00	0.00	1.64%
XX	OPERATING BALANCE:		1,994,929,443.01	XX	XX	XX	XX

	APPROPRIATIONS/TRANSFERS:		XX	XX	XX	XX	xx
XX	Transfer to Capital Development Fund:		1,990,903,021.69	XX	XX	XX	xx
XX	Closing Balance:		4,026,421.32				

The Accompanying Notes
form part of these
Statements

Name and Signature Of
……
….
Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer 3

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:350,254,148.56	NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2025	PERFORMANCE ON TOTAL
#	ADD: REVENUE		EXPENDITURE	BUDGET 20M	BUDGET	BUDGET 2025	ON TOTAL'
2,887,336,652.07	Transfer from Consolidated Revenue Fund:	9	1,990,903,021.69	5,407,740,492.00	XX	XX	0.36%
XX	Aid and Grants	10	XX	XX	XX	XX	XX
XX	External Loans: FGN/States/ LGC	19	XX	XX	XX	XX	XX
XX	FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX	XX	XX	XX
XX	Nigerian Treasury Bills NTB	21	XX	XX	XX	XX	XX
XX	Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
2,887,336,652.07	TOTAL REVENUE AVALIABLE:		2,341,157,170.25	100,700,000.00	XX	XX	19.66%
XX	LESS: CAPITAL EXPENDITURE		XX	XX	XX	XX	XX
90,000,000.00	Capital expenditure: Administrative Sector:	11	76,500,100.00	1,480,000,000.00	XX	XX	0.05%

2,094,501,446.91	Capital expenditure: Economic Sector:	11	1,109,300,008.00	1,735,648,589.00	XX	XX	0.63%
XX	Capital expenditure: Law and Justice	11	XX	XX	XX	XX	XX
XX	Capital expenditure: Regional Development	11	XX	XX	XX	XX	XX
352,581,056.68	Capital expenditure: Social Service Sector:	11	1,163,802,700.01	1,201,987,257.00	XX	XX	0.16%
XX	Capital expenditure: Funded from Aid and Grants	10	XX	XX	XX	XX	XX
XX	TOTAL CAPITAL EXPENDITURE:		2,349,602,818.87	XX	XX	XX	XX
XX	Intan ible Assets		9,054,508.75	XX	XX	XX	XX
XX	CLOSING BALANCE:		608,860.13	XX	XX	XX	XX

The Accompanying Notes form part of these Statements

Name and Signature of …….

Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	*Details*					
		Ref. Note	*Amount*	*Amount*		*Remarks*
1	A- Share of Statutory Allocation from FAAC		#	#		
	Net Share of Statutory Allocation from FAAC	A				
	Add: Deduction at source for Loan Repayment	B				
	Share of Statutory Allocation - Other Agencies	C				
	Share of Federal Accounts Allocation- Excess Crude Oil	D				
	Total (GROSS) FAAC Allocation to FGN/SG/LG					
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E				
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1		13,680,100.00	20,400,000.00		
	MDA 2		770,200.00		0.94%	
	MDA 3		6,505,603.14			
	Etc					
	Total - Direct Taxes		**21,516,003.14**			
	Licences					
	MDA 1		400,280.00			
	MDA 2		1,840,280.00			
	MDA 3		1,050,200.00			
	Etc					
	Total Licences		**3,290,760.00**	1,420,000.00	2.31%	
	Mining Rents		XX	XX	XX	
	MDA 1		3,470,510.00	XX	XX	
	MDA 2		579,800.00	XX	XX	
	MDA 3		3,700,230.00	XX	XX	
	Etc		XX	XX	XX	
	Total Mining Rents		**7,750,540.00**	**25,000,000.00**	**0.31%**	

	Royalties		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Royalties		XX	XX	XX	
	Fees		XX	XX	XX	
	MDA 1		770,800.00	XX	XX	
	MDA 2		1,114,600.00	XX	XX	
	MDA 3		245,220.00	XX	XX	
	Etc		XX	XX	XX	
	Total Fees		**2,130,620.00**	**1,245,000.00**	**1.71%**	
	Fines		XX	XX	XX	
	MDA 1		513,800.00	XX	XX	
	MDA 2		330,600.00	XX	XX	
	MDA 3		775,500.00	XX	XX	
	Etc		XX	XX	XX	
	Total Fines		**1,620,300.00**	**1,240,000.00**	**1.34%**	
	Sales		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Sales		XX	XX	XX	
	Earnings		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Earnings		XX	XX	XX	
	Sales/Rent of Government Buildings		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	

	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Sales/Rent of Government Buildings		XX	XX	XX	
	Sale/Rent on Lands and Others:		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Sale/Rent on Lands and Others		XX	XX	XX	
	Repayments		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Repayments		XX	XX	XX	
	Investment Income		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Investment Income		XX	XX	XX	
	Interest Earned		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Interest Earned		XX	XX	XX	
	Re-imbursement		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Re-imbursement		XX	XX	XX	

3	Other Revenue Sources of the Government:		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c.		XX	XX	XX	
	Total Other Revenue Sources		XX	XX	XX	
4	A - Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector		XX	XX	XX	CRF Charges in Note 3
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Personnel Cost		XX	XX	XX	
	B- Salaries directly charged to CRF (included in Note 44 above):					
	List of Parastatals and A encies:		XX			
	Judges of Supreme Court of Nigeria		XX			
	Judges of Court of Agencies		XX			
	Other Judges of Court in Nigeria		XX			
	Auditor - General for Federation		XX			
	Auditor - General for State		XX			
	Auditor - General for Local Government		XX			
	INEC Chairman and Commissioners		XX			
	e.t.c.		XX			
	Total		XX			
5	Employers Contribution to Pension accordin to Sector		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	Lis of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Employers Contribution to Pension		XX	XX	XX	

6	Overhead Costs		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Overhead Cost		XX	XX	XX	
7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Varience	
	Pension and Gratuity –Civilian		XX	XX	XX	
	Pension and Gratuity –Milita		XX	XX	XX	
	Pension and Gratuity –Police		XX	XX	XX	
	Pension and Gratuity –CIPPO		XX	XX	XX	
	Pension and Gratuity -National/ State Assembly		XX	XX	XX	
	Pension and Gratuty –Judicia		XX	XX	XX	
	Pension and Gratuity - (SSS & Nig. Intelligence Agencies)		XX	XX	XX	
	Pension and Gratui –Universities		XX	XX	XX	
	Pension and Gratuity -Parastatals and Railways Pension		XX	XX	XX	
	SERVICE WIDE VOTES		XX	XX	XX	
	Total Consolidated Revenue Fund Charges		XX	XX	XX	
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Subventions to Parastatals		XX	XX	XX	
9	Transfer to Capital Develp ment Fund (According to Sectors)		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	Lis of MDA: Ré ional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	

	Total Transfer to Ca ital Develo ment Fund		XX	XX	XX	
10	Details of Aid & Grants Received		Actual	Total Budget	Varience	
	Bilateral		XX	XX	XX	
	Multi Lateral		XX	XX	XX	
	ETC		XX	XX	XX	
	Total Details of Aid & Grants Received		XX	XX	XX	
11	A- Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget		
	List of MDA: Administrative Sector		Actual	Total Budget	Varience	Include Parastatals Capital Exp. in Note 11.B
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Details of Capital Expenditures		XX	XX	XX	
	B - Details of Capital Expenditures of Parastatals (Included in 11A above)		Actual	Total Budget	Varience	Include Parastatals Capital Exp. in Note 11.A
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Details of Capital Expenditures of Parastatals		XX	XX	XX	

12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 20XX-2	Amount 20XX-1
	List all the Other Funds Cash Book Balances		XX	XX
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES / SUB-TREASURY OFFICES		Amount 20XX-2	Amount 20XX-1
	List all the FPO/Sub-Treasuries Cash Book Balances			
14	CLOSING CASH BOOK BALANCE		Amount	Amount 20XX-1

	OF MINISTRIES, DEPARTMENTS (By Sectors)		20XX-2	
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX
	Total Details of Cash Book Balances		XX	XX
15	INVESTMENTS		Amount 20XX-2	Amount 20XX-1
	Investments in Quoted Com anies		XX	XX
	Investments in unQuoted Com anies		XX	XX
	Loans to Government Companies		XX	XX
	Loans to Other Government		XX	XX
	Total Investments		XX	XX
16	LIST OF OUTSTANDING IMPRESTS		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX
	Total Outstanding Imprests		XX	XX
17	LIST OF OUTSTANDING ADVANCES		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX
	Total Outstanding Advances		XX	XX

26	CONTINGENT LIABILITES AS AT YEAR END		Amount 20XX-2	Amount 20XX-1		
	E.G.					List All the Contigent Liabilities
	Pension and Gratuity Due		XX	XX		
	Outstanding Contractors Liabilities (According to MDA)		XX	XX		
	Pendin Litigations (According to		XX	XX		

	MDA)					
	Guarantees (According to MDA)		XX	XX		
	Others		XX	XX		
	Total Contigent Liabilities		XX	XX		

JANUARY TO DECEMBER 2025

S/N	Description	Amount (₦)
1	Statutory allocation	3,492,372,529.97
2	V.A.T.	3,381,824,110.75
3	Money transfer levy	184,211,272.28
4	Exchange Gain	260,459,466.00
5	Solid Minerals	32,663,804.05
6	I.G.R.	38,500,000.00
	TOTAL	7,390,031,183.05

RE: AUDIT INSPECTION REPORT IN RESPECT OF DANKO/WASAGU LOCAL GOVERNMENT COUNCILACCOUNT FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

A. MAIN ACCOUNT

1. INCOME AND EXPENDITURE:-

Comparison between statutory incomes and expenditure for the period under review revealed that this Local Government failed to account for the sum ₦6,378,216.60. Details were attached to the main report sent to the Council as appendix "A".

AUDIT OBSERVED

a. Possible non-reconciliation of accounts
b. Possible non-maintenance of proper records
c. Possible mistakes or misstatement
d. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present evidences of judicious utilization of the funds or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a).

2. THE COUNCIL CASH BOOK:-

It was observed the main book of account appear not to have been balanced (on monthly basis), contrary to financial memoranda provision number 19:20 and 19:34 respectively.

AUDIT OBSERVED

a. Negligence of duty
b. Possible non-maintenance of proper records

RESPONSE

No response from the Council

RECOMMENDATION

The Director of Finance and treasury staff shall be warned or be surcharge in accordance with FM 39.3(a & b).

3. UNPRESENTED PAYMENT VOUCHERS (OTHER CHARGE):

Scrutiny of treasury records at my disposal shows that payment vouchers worth ₦19,569,473.58 were not made available to me during audit inspection. Appendix "C" attached to the main report sent to the Council refers for details.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible mistakes or misstatement
c. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall be made to present the said records or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a & b).

4. PAYMENT VOUCHER WITHOUT ENDORESMENT BY THE INTERNAL AUDITOR SIGN:-

Examination of accounting records made available to me revealed that payment vouchers worth the sum of ₦21,710,602.60 paid without passing through the Internal Audit Unit for prepayment audit, contrary to F.M 14:10 and chapter 40. Details were attached to the main report sent to the Council as appendix "D".

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall the reason for violating the provisions of Financial Memoranda and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a & b).

5. IMPROPER DOCUMENTATION PAYMENT VOUCHERS:

Examination of accounting records revealed that payment vouchers to the tune of ₦23,257,163.34 were paid without attaching essential records to explain why appropriate sanction would not be applied to the treasurer. Appendix "E" attached to the main report sent the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

The management shall produce the requested documents to justify the expenditure or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a).

B. SALARY

6. INCOME AND EXPENDITURE (SALARY):-

On the spot scrutiny of the treasury records at my disposal revealed that your Local Government Council failed to account for the sum of ₦5,758,677.00 out of the total amounts received for the settlement of personnel cost. See appendix "H" attached to the main report sent to the Council for more details.

AUDIT OBSERVED

a. Possible non-reconciliation of accounts
b. Possible mistakes or misstatement
c. Possible diversion of supplied items.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present evidences in respect of the said sum or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a)(11).

7. UNPRESENTED PAYMENT VOUCHERS (SALARY):-

Our examination of the available records revealed that salary payment vouchers worth ₦6,212,219.20 were not made available to me during audit inspection.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to produce the vouchers or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a).

C. REVENUE

It is quite worrisome to note that your Council only account for the sum of ₦6,879,200.00 out of the total amount posted on the cash flow statement

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible mistakes or misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Council shall be made to present evidences of judicious utilization of the funds or refund the amount in question; and the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a)(6).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

FAKAI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Fakai Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Fakai Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KEBBI STATE OF NIGERIA
OFFICE OF THE EXECUTIVE CHAIRMAN
FAKAI LOCAL GOVERNMENT COUNCIL

Ref. No: FLG/FIN/OFF/20/VOL. 1 | All correspondences be addressed to the Hon. Chairman | Date: 30/06/2026

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Fakai Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial resources by the Local Government Council. To the best of my knowledge, this statement of internal control has operated adequate throughout the reporting period.

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Local Government as at 31st December, 2025 and its operation for the year ended on that date.

CHAIRMAN **Signature:** _____

Fakai Local Government **Date:** 30/06/2026

TREASURER **Signature:** _____

Fakai Local Government **Date:** 30/06/2026

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Fakai Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Fakai Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025	CASHFLOW FROM OPERATING ACTIVITY	NOTES	ACTUAL YEAR 2025	PREVIOUS YEAR 2024
	Receipts			
2,435,875,121	Statutory allocation	1	2,765,809,575.74	1,844,078,355.24
3,026,660,064	Value added tax allocation	1	2,503,222,264.80	1,901,676,060.49
5,462,535,185	**Sub-Total**		**5,269,031,840.54**	**3,745,754,415.73**
10,000,000.00	Direct Taxes	2	25,561,177.00	15,256,246.10
5,000,000.00	License	2	2,000,000.00	11.625,964.15
2,000,000.00	Mining Rents	3	5,500,000.00	21,656,116.15
5,000,000.00	Fees	3	3,760,000.00	16,256,116.15
5,000,000.00	Fines	3	4,300,000.00	
27,000,000.00	**Sub-Total Independent Revenge**		**41,121,177.00**	**64,794,326.85**
30,879,394.00	Other revenue sources of government		Nil	Nil
5,520,414,579.00	Total Receipts		**5,310,153,017.54**	**3,810,548,742.58**
	Payments:			
810,616,893.00	Personal Cost	4	944,199,259.36	612,357,594.97
327,092,492.77	Contribution to pension	5	327,092,492.77	174,860,164.27
246,000,000.00	Overhead Cost Charges	6	72,000,000.00	45,000,000.00
1,631,405,865	Subvention to Parastatals	8	1,708,858,393.51	1,027,523,531.53
-	Other transfer	7	Nil	Nil
3,015,115,250.77	**Total Payment**		**3,052,150,145.64**	**1,859,741,290.77**
2,505,299,328.23	Net cash flow from operating activity		2,258,002,871.90	1,950,807,451.81
	Cash flow from investment activities			
2,320,000,000.00	Capital Expenditure Administrative Sector		840,920,160.10	379,220,372.52
2,652,000,000.00	Capital Expenditure Economic Sector		925,011,667.15	800,000,000.00
623,000,000.00	Capital Expenditure Social		400,410,160.10	250,000,000

	Sector			
505,000,000.00	Regional Sector		697,612,668.24	272,142,857.11
6,100,000,000	Net cash flow from investing activities		2,563,954,655.59	1,701,363,229.66
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from aids and gains	10	Nil	Nil
	Proceed from external loan	19	Nil	Nil
	Proceed from internal loan FGN	20	Nil	Nil
	Proceed from internal loan (NBTs)	21	Nil	Nil
	Proceed from Dev. Of National Resources	23	Nil	Nil
	Proceed from other loans from funds	24	Nil	Nil
	Repayment of external loan	19	Nil	Nil
	Treasury funds	20	Nil	Nil
	Repayment of interest loan (NB)	21	Nil	Nil
	Repayment of loan from Dev. of Nat. Resources	23	Nil	Nil
	Repayment of other loans	24	Nil	Nil
	Net cash flow from financing activities		Nil	Nil
	Increase/decrease from investment		Nil	Nil
	Net increment/decrease in cash equivalent		Nil	Nil
	Total cash flow		Nil	Nil
	Total cash flow from other cash equivalent account		(305,951,783.69)	249,444,222.15
	Net cash for the year		(305,951,783.69)	249,444,222.15
	Cash flow as its equivalent as at 1/1/2025		353,808,859.42	104,364,637.27
	Cash flow and its equivalent as at 31/12/2025		47,857,075.73	353,808,859.42

STATEMENT NO. 2
FAKAI LOCAL GOVERNMENT COUNCIL
KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

DETAILS	NOTE	2025	2024
ASSETS			
LIQUID ASSETS			
Cash and bank balances		47,857,075.73	3,53,808,859.42
Pension account CBN		-	-
Other Bank of Treasury		-	-
Cash balance with Kebbi State Joint Account	12	2,258,002,871.90	1,950,807,451.81
Pay office/sub treasury	13	-	-
Department and Agencies	14	-	-
TOTAL LIQUID ASSETS		**2,305,859,947.63**	**2,304,616,311.23**
INVESTMENT AND OTHER ASSETS			
Local government council investment	15	17,142,857.14	17,142,857.14
Imprest	16	-	-
Advances	17	-	-
Revolving loan granted	18	-	-
Intangible Assets		-	-
Total investment and other assets		17,142,857.14	17,142,857.14
TOTAL ASSETS		**2,323,002,804.77**	**2,321,759,168.37**
LIABILITIES			
PUBLIC FUND			
Consolidated Revenue Fund		-	-
Capital Development Fund		2,258,002,871.90	1,950,807,451.81
Trust and other public fund Police Rewards Fund		64,999,932.87	370,951,716.56
TOTAL PUBLIC FUND		2,323,002,804.77	2,321,759,168.32
EXTERNAL AND INTERNAL LOANS			
External Loan LGC	19	Nil	Nil

LGC Bonds & Treasury Board	20	Nil	Nil
Nigerian Treasury Bill	21	Nil	Nil
Development Loan Stock	22	Nil	Nil
Other Internal Loan	23	Nil	Nil
Internal Loan from other funds	24	Nil	Nil
TOTAL EXTERNAL/INTERNAL LOANS		**NIL**	**NIL**
OTHER LIABILITIES DEPOSITS			
Deposits	25	Nil	Nil
TOTAL LIABILITIES		**2,323,002,804.77**	**2,321,759,168.37**

STATEMENT NO. 3
FAKAI LOCAL GOVERNMEN COUNCIL

STATEMENT CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2025

Previous Year 2024	Description	Note	Actual 2025	Budgeted 2024	Variances
1,844,078,355.24	Statutory Allocation	1	2,765,809,757.74	2,435,875,121.00	-14%
1,901,676,060.49	Value Added Tax	1	2,503,222,264.80	3,025,660,064.00	17%
3,745,754,415.73	**SUB-TOTAL STATUTORY ALLOCATION**		**5,269,031,840.54**	**5,462,535,185.00**	**-156%**
15,256,246.10	Direct Taxes	2	25,561,177.00	10,006,000.00	-156%
11,625,964.15	License	2	2,000,000.00	5,000,000.00	60%
21,656,116.15	Mining Rent	2	5,500,000.00	2,000,000.00	-175%
16,256,000.45	Fees	2	3,760,000.00	5,000,000.00	25%
	Fines	2	4,300,000.00	5,000,000.00	14%
64,794,326.85	**SUB-TOTAL INDEPENDENT REVENUE**		**41,121,177**	**27,000,000**	
Nil	Other Revenue Source 10% of the State IGR	3	Nil	30,879,394.00	100%
3,810,548,742.58	**TOTAL REVENUE**		**5,310,153,017.54**	**5,520,414,579.00**	
	LESS EXPENDITURE				
612,357,594.97	Personnel Lost	4	944,199,259.36	810,616,893	-16%
184,860,164.27	Contribution to Pension	5	327,092,492.77	327,092,492.77	Nil
45,000,000,000.00	Overhead Cost	6	72,000,000.00	246,000,000.00	71%
1,027,523,531.53	Subvention To Prastatals	8	1,708,858,393.51	1,631,405,865.00	-3%
1,859,741,290.77	Total Expenditure		3,052,150,145.64	3,015,115,250.77	
1,950,807,451.81	Operating Balance		2,258,022,811.90	2,505,299,328.23	
1,950,807,451.81	Appropriation/Transfer to Capital Dev. Fund		2,258,002,871.90	2,505,299,328.23	
Nil	Closing Balance		Nil		

STATEMENT NO. 4
FAKAI LOCAL GOVERNMEN COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

Previous Year 2024	Description	Note	Actual Cap Expenditure 2025	Budget 2025	Variances
1,950,807,451.81	Transfer from consolidated revenue fund		2,258,002,871.90	2,505,299,328.23	10%
1,950,807,451.81	Total Revenue Available		2,258,002,871.90	2,505,299,328.23	10%
	Less capital expenditure				
247,855,735.28	Administrative sector		840,920,160.10	2,230,000,000.00	62%
800,000,000	Economic sector		925,011,667.15	2,652,000,000	65%
250,000,000	Social sector		400,410,160.10	623,000,000	36%
299,142,857.11	Capital Expenditure Regional		43,803,808.82	505,000,000	91%
1,596,998,592.37	Total Capital Expenditure		2,210,145,796.17	6,100,000,000	
353,808,859.42	Closing Balance		47,857,075.73		

RE: AUDIT INSPECTION REPORT IN RESPECT OF FAKAI LOCAL GOVERNMENT COUNCILTREASURY MAIN ACCOUNT, INTERNALLY GENERATED REVENUE, SALARY AND ALLOWANCES FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

TREASURY MAIN ACCOUNT

3. THE LOCAL GOVERNMENT CASHBOOK

Examination of this main book of accounts indicates that, totaling and monthly balancing becomes a bottle neck, the non-balancing of the cashbook is a clear indication of your Local Government disregard to the provision of F.M 19:18.

a. **ABSTRACT BOOK OF EXPENDITURE**:-

The importance attached to this treasury subsidiary book of account cannot be over emphasis in that, all expenditure incurred (both recurrent and capital) must be posted into the abstract book for final account preparation and for the records. But our observation revealed that, this abstract book of expenditure was not maintained by your Local Government throughout the period covered by my report.

b. **BUDGET AND BUDGETORY CONTROL**:-

After series of request to have a copy of 2025 annual budget, my appeal was not granted, which indicates clear violation of section 15(1) of the Kebbi State Local Government Auditor Law, 2021 and section 39.1(1) of the Financial Memoranda. This compels me to opine that your Local Government does not operate within the budget frame work.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible mistakes or misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to be alive with his responsibilities and/or be surcharge in accordance with FM 39.3(a & b).

4. INTERNAL AUDITOR COUNTER SIGN ON PAYMENT VOUCHER:-

From the records made available to my office for examination, sundry payments were made through the Local Government cashbook without pre-payment audit by the Internal Auditor, Contrary to F.M 14:10. When contacted the Internal Auditor admitted that the payment vouchers were never taken to him for checking and signing.

AUDIT OBSERVED

a. Negligence of duties
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to be alive with his responsibilities and/or be surcharge in accordance with FM 39.3(a & b).

In the same vein, the Internal Auditor shall be surcharge for not reporting the appropriate authorities or raised audit alarm.

5. INCOME AND EXPENDITURE TABLE

Appendix "C" attached to the main report sent to the Council was an extraction of revenue and expenditure for the year under examination excluding salary and allowances. From the table it

was observed that Fakai Local Government failed to account for the sum of ₦2,479,613.44 unaccounted for.

b. SALARY AND ALLOWANCES

Similarly, your Local Government failed to account for the sum ₦1,477,237.35 in respect of allowances. details was attached to the main report sent to the Council as appendix "D".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

2. INTERNALLY GENERATED REVENUE

The result of my examination of these sources of revenue were not encouraging, due to the fact only the sum of ₦6,000,000.00 appeared to have been accounted for out of the amount posted on cash flow statement as Internally Generated Revenue.

Additionally, records made available for my inspection, 2025/2026 Haraji Collection was never carried out for some reasons unknown to my office.

Moreover, Fakai Local Government is recognize as a mining hub of the State for some time now, but up to the time of writing this report no single kobo was collected as revenue from the miners. Further examination did not revealed revenue was collected from G.S.M operators, Bakery, patient medicine stores, private schools, lockup shops or if collected not banked in the Local Government Bank Account or paid into the treasury.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for balances of unaccounted revenue or be surcharge in accordance with FM 39.3(a)(6).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

GWANDU LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/8/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Gwandu Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Gwandu Local Government Council, Kebbi State.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

GWANDU LOCAL GOVERNMENT

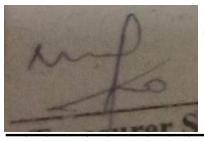
P.M.B 156, GWANDU, KEBBI STATE

Our Ref: _____ Your Ref: _____ Date: 25/8/2026

STATEMENTS OF FINANCIAL RESPONSIBILITY

We accept responsibility of this financial statement, the information contained and their compliance with the finance control and management Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Gwandu Local Government as at 31st December 2025, and its operation for the year ended on the date.



25/9/2026

TREASURER



25/9/2026

CHAIRMAN

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Gwandu Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Gwandu Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,215,774,404	Statutory Allocation	1	2,657,768,332.60	1,915,931,169.56
3,227,353,598	Value Added Allocation	1	2,717,067,296.10	1,912,062,267.35
4,443,128,002	**SUB TOTAL STATUTORY ALLOCATION**		**5,374,835,628.70**	**3,827,993,436.91**
20,000,000	Direct Taxes	2	8,310,114.16	6,256,154.10
7,380,000	License	2	6,333,416.10	7,665,210.11
8,700,000	Earnings	2	830,430.11	4,256,144.16
-	Rent on Govt Property	2	-	6,222,111.77
36,530,000	**TOTAL INDEPENDENT REVENUE**		**22,473,960.37**	**24,399,620.14**
30,699,371	Other revenue sources from State IGR		-	-
4,510,357,373	**TOTAL RECEIPTS**		**5,397,309,589.07**	**3,852,393,057.05**
	PAYMENT			
616,464,431	Personnel cost	4	980,909,013.38	701,727,586.75
352,944,274.47	Contribution to pension	5	352,944,274.47	338,799,347.46
191,500,000	Overhead cost	6	72,000,000.00	45,000,000
1,536,491,839	Subvention	8	1,612,515,729.95	941,860,026.43
2,697,400,544.47	**TOTAL PAYMENTS**		**3,018,369,017.95**	**2,027,386,960.64**
1,812,956,828.53	Net cash from operating Activities		2,378,940,571.27	1,825,006,096.41
	CASH FLOW FROM INVESTING ACTIVITIES			
575,000,000	Capital Expenditure Administrative Sector	11	409,036,772.13	346,706,269.22
1,743,721,756	Capital Expenditure Economic Sector		1,030,556,172.10	800,000,000
1,145,000,000	Capital Expenditure Social Sector		514,356,114.15	300,000,000

1,102,000,000	Capital Expenditure Regional Sector		455,087,713.75	317,142,851.15
4,565,721,756	TOTAL		2,409,036,772.13	1,763,849,126.37
	Net cash flow from Investing Activities		(30,096,200.86)	
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		(30,096,200.86)	61,156,670.04
	Cash flow & its equivalent as at 1/1/2025		61,388,492.59	181,522.55
	Cash flow & its equivalent as at 31/12/2025		31,292,291.73	61,388,992.59

STATEMENT NO. 2

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		31,292,291.73	61,388,492.59
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	2,378,940,571.27	1,825,006,096.41
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**2,418,232,863.10**	**1,903,537,446.15**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	17,142,857.15	17,142,857.15
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		2,427,375,720.15	1,903,537,446.15
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		2,378,940,571.27	1,825,006,096.41
Trust and other pubic fund		48,455,148.88	78,531,349.74
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**2,427,375,720.15**	**1,903,537,446.13**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-

Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**2,427,375,720.15**	**1,903,537,416.15**

STATEMENT NO. 3

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,915,931,169.56	Statutory Allocation	1	2,657,768,332.60	1,215,774,404	-126%
1,912,062,269.35	Value Added Allocation	1	2,717,067,296.10	3,227,353,598	16%
3,827,993,436.91	Sub Total Statutory Allocation		5,374,835,628.70	4,443,128,002	
	INDEPENDENT REVENUE				
6,256,154.10	Direct Taxes	2	8,310,114.16	20,000,000	58%
7,605,210.11	License	2	6,333,416.10	7,380,000	140%
4,256,144.16	Earning from commercial undertaking	2	7,830,430.11	8,700,000	10%
6,222,111.77	Rent on Govt Properties	2	-	-	-
24,399,620.14	**TOTAL INDEPENDENT REVENUE**		**22,473,960.37**	**36,530,000**	**-**
-	Other revenue sources from State IGR.		-	30,699,371.00	100%
3,852,393,057.05	Total other revenue sources		5,397,309,589.07	4,510,357,373	
	LESS EXPENDITURE				
701,727,586.75	Personnel cost	4	980,909,013.38	616,464,431	-59%
338,797,347.46	Contribution to Pension	5	352,944,274.47	352,944,274.47	-
45,000,000	Overhead Cost	6	72,000,000	191,500,000.00	62%
941,860,026.43	Subventions to Parastatals	8	1,612,515,929.95	1,536,491.839	-5%
2,027,386,960.64	**TOTAL EXPENDITURE**		**3,018,369,011.80**	**2,697,400,544.47**	
1,825,006,096.64	Operating Balance		2,378,940,571.27	1,812,956,828.53	-31%
1,825,006,096.64	APPROPRIETION/TRANSFERS		2,370,422,229.16	1,812,956,828.53	-31%
-	Closing Balance		8,518,342.11	-	-

STATEMENT NO. 4

GWANDU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,825,006,096.41	Transfer from consolidated revenue fund		2,370,422,229.16	1,812,956,828.53	-31%
1,825,006,096.41	Total Revenue available		2,370,422,229.16	1,812,956,828.53	-31%
	LESS CAPITAL EXPENDITURE				
-	Capital Expenditure: Administrative Sector		347,648,279.54	575,000,000	40%
-	Capital expenditure: Economic Sector		1,030,556,172.10	1,743,721,756	41%
-	Capital Expenditure: Social Sector		514,356,114.15	1,145,000,000	55%
-	Capital expenditure: Regional Sector		455,087,713.75	1,102,000,000	59%
1,763,849,126.37	**TOTAL CAPITAL EXPENDITURE**		**2,347,648,279.54**	**4,565,721,756**	
61,388,492.59	Closing Balance		22,773,949.62	-	-

RE: AUDIT INSPECTION REPORT IN RESPECT OF GWANDU LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. CASH BOOK

Maintenance of the main cashbook of your Local Government appeared to be abysmal; vital columns were neglected. In the same vain; the cashbook was not balanced throughout the period covered by this report. This appeared to be flagrant violation of chapter 19 of the Financial Memoranda.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible negligence of duty

RESPONSE

The Council responded to have updated the cash book.

RECOMMENDATION

Notwithstanding, the Council failed to present the said cash book for reexamination. The Director Finance shall present the cash book or the Director Finance and his cashier shall be surcharge in accordance with FM 39.3(a & b) for negligence of duty.

3. INCOME AND EXPENDITURE

Examination of records made available to me revealed that Gwandu Local Government Council has yet to account for the balance of ₦16,226,661.06 out of the total expenditure incurred during the year under review. Details were attached to the main report sent to the Council as appendix "A".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible negligence of duty

RESPONSE

The Council responded that the payment vouchers in connection to the unaccounted balance were already prepared but not posted into the cash book; now it has been posted and updated.

RECOMMENDATION

The Council failed to present the said payment vouchers for reexamination. Therefore our observations stand pending the presentation of such vouchers; otherwise, the officers who authorized the payments shall be surcharge in accordance with FM 39.3(a & b).

4. UNRECIEPTED PAYMENT VOUCHERS

It has been observed that payment vouchers worth ₦21,547,325.79 were paid without acknowledgement by the recipient. This would not to be accepted as proper charge against the Local Government funds.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible negligence of duty

RESPONSE

The Council responded to have generated all receipts in questions.

RECOMMENDATION

The Director Finance shall be warned against future occurrence.

5. PAYMENT NOT COUNTER SIGNED BY THE INTERNAL AUDITOR

It has been observed that payments were made to the tune of ₦11,936,000.00 without the consent of the Local Government's Internal Auditor, contrary to F.M provision No. 14:10. This would not be accepted as proper charge against the Local Government funds. Details were attached to the main report sent to Council as appendix "C"

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible negligence of duty

RESPONSE

The Council responded that "it was mistake" and has been rectified

RECOMMENDATION

Though the Council admitted the observations rose, assured us of correcting the anomalies but failed to present the vouchers in question for audit certification.. Therefore, the Director Finance shall present the said vouchers for reexamination or be surcharge in accordance with FM 39.3(a & b).

6. UNRETIRED EXPENDITURE

It is worrisome to note that monthly impress as in appendix "D" attached to the main report sent to the Council were not retired. To my surprise, throughout the period covered by my report no effort appeared to have been made to retire the sum of ₦16,225,000.00.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible negligence of duty

RESPONSE

Equally, the accepted the observation, but attributed problem to the work overload on the Cashier's office.

RECOMMENDATION

The Director of Finance and shall be warned against concentrating treasury activities to a single office. Otherwise he shall be surcharge in accordance with FM 39.3(a & b) in the event future occurrence.

7. PAYMENT VOUCHERS

Audit examination revealed that PV. No 63/10/2025 was a payment to Director Social Gwandu Local Government amounting to ₦15,600,000.00 in respect of production of customized Atamfa (Ankara wrappers) to support women activities across Kebbi State by the Gwandu Local Government. However, observation revealed that the voucher was not accompanied with the list of beneficiaries and the breakdown of how the ₦15,600,000.00 was expended. In addition, the payment voucher was not pre-audited by the Internal Auditor of the Local Government as well as not been approved by His Excellency the Governor of Kebbi State.

b. The spot inspection of payment vouchers No. 29/07/25 and 28/07/25 paid to Director Agric Services amounting to ₦10,000,000.00 for him to purchase Urea fertilizer and NPK fertilizer for the year 2025 farming in Gwandu Local Government Area. Although, His Excellency; the Executive Governor of Kebbi State had approved the expenditure. But further scrutiny revealed that the payment vouchers were not accompanied by the invoice and SIV which will indicate how the commodities were shares. The payment voucher was not properly been checking by the finance department as well as not pre-

audited by the Internal Auditor. This would not be accepted as proper charge against the Local Government funds.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible misappropriation of public funds

RESPONSE

The Council responded to have updated the records.

RECOMMENDATION

Though, responded to have updated the anomalies but failed to present them for confirmation Therefore, the Director Finance shall be made to present the said vouchers and explain why he flagrantly violated the FM provision or be surcharge in accordance with FM 39.3(a & b).

8. SALARY ACCOUNT

The salary and allowances records made available to my office shows the failed to account for the sum of ₦9,075,681.00 meant to settled personnel cost during period under review. Details were attached to the main report sent to the Council as appendix "E".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds

RESPONSE

The Council responded that the figures were as a result some payment vouchers not posted into the cash book.

RECOMMENDATION

Notwithstanding, the Council failed to present the said vouchers for confirmation. The Director Finance shall present the said records for reexamination or the Director Finance be surcharge in accordance with FM 39.3(a & b).

9. REVENUE ACCOUNT

Examination of revenue records presented to me revealed that your Council failed to account for the sum of ₦9,785, 000.00 out of the sum posted in the cash flow as internally generated revenue.

AUDIT OBSERVED

c. Possible non-maintenance of proper records
d. Possible misstatement
e. Misappropriation of public funds

RESPONSE

The Council admitted the observations and setup committee to recover unaccounted balance from the culprits.

RECOMMENDATION

That's good to hear, the Director Finance shall present to me evidence of the recovery or be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

JEGA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Jega Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Jega Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

JEGA LOCAL GOVERNMENT COUNCIL

KEBBI STATE

OFFICE OF THE EXECUTIVE CHAIRMAN

*ur Ref:*_____

*ur Ref:*_____ *Date:* 17/7/2026

STATEMENT OF FINANCIAL RESPONSIBILITY

The financial statements have been prepare by treasurer of **Jega Local Government Council** in accordance with provision of financial control and management Act. 1958 as amended.

Furthermore, we apply international Public Sector Accounting Standard cash basis as accounting basis and we comply with generally accepted accounting principles accordingly.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly recorded.

We accept the responsibility for the integrity of this financial statement they contain and their compliance with finance Control Management Act of 1958 as amended.

The financial statement fairly reflects the financial position of **Jega Local Government Council** as at 31st December, 2025 and its operation for the year ended on that date.

Chairman Sign

17/7/2026

Date

Treasurer Sign

17/7/2026

Date

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Jega Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Jega Local Government Council as at 31st December, 2024, with exception of observations raised therein.

18/09/25

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO.1				
JEGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA				
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025				
ANNUAL BUDGET 2025	**CashFlows from Operating Activities:**	**NOTES**	**2025**	**2024**
	Receipts:			
1,354,350,965.00	Statutory Allocations: FAAC	1	2,740,002,588.50	2,049,240,939.12
3,530,102,729.00	Value Added Tax Allocation	1	2,916,761,225.38	1,998,247,584.76
4,884,453,694.00	Sub-total - Statutory Allocation		***5,656,763,813.88***	***4,047,488,523.88***
72,000,000.00	Direct Taxes	2	40,091,780.85	39,898,350.00
19,593,000.00	Licences	2	8,220,500.00	7,668,600.00
XX	Mining Rents:	2	XX	XX
XX	Royalties	2	XX	XX
15,907,000.00	Fees:	2	4,380,400.00	4,375,500.00
12,500,000.00	Fines	2	5,350,850.00	4,955,350.00
XX	Sales	2	XX	XX
XX	Earnings .	2	XX	XX
113,792,765.00	Sales/Rent of Government Buildings	2	21,950,500.00	22,230,650.00
42,950,000.00	Sale/Rent on Lands and Others:	2	20,450,700.00	19,876,130.00
XX	Repayments-General:	2	XX	XX
XX	Investment Income	2	XX	XX
XX	Interest Earned	2	XX	XX
XX	Re-imbursement	2	XX	XX
276,742,765.00	Sub-total - Independent Revenue		**100,444,730.85**	**99,004,580.00**
0	10% Share of state IGR	3	XX	XX
5,161,196,459.00	Total Receipts		**5,757,208,544.73**	**4,146,493,103.88**
	Payments:			
1,237,243,284.00	Personnel Costs (Including Salaries on CRF Charges)	4	1,079,854,966.48	800,346,136.33
1,665,787,907	Federal/ States/ LGC Govt Contribution to Pension:	5	392,152,239.09	356,771,449.18
278,300,000	Overhead Charges:	6	132,000,000.00	65,000,000.00

XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7		
1,884,228,474	Subvention to Parastatals:	8	1,768,571,412.07	1,020,857,431.26
	Other Operating Activities			1,404,804,349.03
XX	Other Transfers			
	Total Payments		**3,372,578,617.64**	**3,647,779,365.80**
			2,384,629,927.09	498,713,738.08
	Net Cash Flow from Operating Activities			
	CashFlows from Investment Activities:			
725,000,000.00	Capital Expenditure:Administrative Sector:	11	671,628,697.36	119,825,219.69
2,033,000,000.00	Capital Expenditure: Economic Sector:	11	981,454,383.91	119,083,233.66
XX	Capital Expenditure: Law and Justice:	11	397,613,061.04	
914,838,839.00	Capital Expenditure:Regional Development	11	XX	XX
905,757,970.00	Capital expenditure: Social Service Sector:	11	460,516,404.73	61,517,057.88
XX	Capital Expenditure: Funded from Aid and Grants:	10		
4,578,596,809.00	Net Cash Flow from Investment Activities:		2,511,212,547.04	300,425,511.23
	CashFlows from Financing Activities:			
XX	Proceeds from Aid and Grants	10	XX	XX
XX	Proceeds from Exernal Loan .	19	XX	XX
XX	Proceeds from Internal Loans: FGN/Treasury Bonds	20	XX	XX
XX	Proceeds from Internal Loan: NTBs etc	21	XX	XX
XX	Proceeds from Development of Nat. Resources	23	XX	XX
XX	Proceeds of Loans from Other Funds	24	XX	XX
XX	Repayment of External Loans (Includin Servicing)	19	XX	XX
XX	Repayment of FGN/Treasury Bonds	20	XX	XX

XX	Repayment of Internal Loan-NTBs	21	XX	XX
XX	Repayment of Loans from Development of Nat. Resources	23	XX	XX
XX	Repayment of Loans from Other Funds	24	XX	XX
0	Net Cash Flow from Financing Activities:		0	0
XX	Movement in Other Cash Equivalent Accounts		XX	XX
XX	Increase / Decrease in Investments		XX	XX
XX	Net (Increase)/Decrease in Other Cash Equivalents:		XX	XX
0	Total Cashflow from other Cash equivalent Accounts		-126,582,619.95	199,324,934.19
XX	Net Cash for the year			
XX	Cash & Its Equivalent as at 1st January , 2025		198,806,530.52	518,303.67
XX	Cash & Its Equivalent as at 31st December, 2025		72,223,910.57	198,806,530.52

The Accompanying Notes form part of these Statements

Name and Signature Of …….

Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

Cash and cash Equivalent agree with Cash and Cash Equivalent in Statement 2

STATEMENT NO. 2

GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2025

ASSETS:-	NOTES	CURRENT YEAR 2025	PREVIOUS YEAR 2024
		#	#
Liquid Assets:-			
Cash Held by AGF:		72,223,910.57	198,806,630.52
CRF Bank Balance (CBN/CRF Bank) :		XX	XX
Pension Account (CBN/ Bank):		XX	XX
Other Bank of the Treasury		XX	XX
Cash Balances of Trust & Other Funds of the FGN/States/LGC:	12	2,384,629,927.09	498,713,738.08
Cash Balances with Federal Pay Offices/ Sub-Treasury	13	XX	XX
Cash Held by Ministries, Department & Agencies:-	14	XX	XX
TOTAL LIQUID ASSETS		2,456,853,837.66	697,520,368.60
Investments and Other Cash Assets:			
Federal/ State/ Local Government Investments	15	19,703,657.14	19,703,657.14
1mprests:-	16	XX	XX
Advances:-	17	XX	XX
Revolving Loans Granted:-	18	XX	XX
Intangible Assets		XX	XX
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**19,703,657.14**	**19,703,657.14**
TOTAL ASSETS		**2,476,557,494.80**	**717,224,025.74**
LIABILITIES:-			

PUBLIC FUNDS			
Consolidated Revenue Fund:		70,288,196.52	XX
Capital Development Fund:		1,735,714.25	300,425,511.23
Trust & Other Public Funds:		2,404,533,584.03	416,798,514.51
Police Reward Fund		XX	XX
TOTAL PUBLIC FUNDS		**2,476,557,494.80**	**717,224,025.74**
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/States/ LGC	19	XX	XX
FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX
Nigerian Treasury Bills (NTB)	21	XX	XX
Development Loan Stock	22	XX	XX
Other Internal Loans (Promissory Notes)	23	XX	XX
Internal Loans from Other Funds	24	XX	XX
TOTAL EXTERNAL AND INTERNAL LOANS		0	0
OTHER LIABILITIES			
Deposits:-	25	XX	XX
TOTAL LIABILITIES		**2,476,557,493.80**	**717,224,025.74**

The Accompanying Notes form part of these Statements

Name and Signature of …….

Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2024)	Opening Balance:	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 20XX	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
			198,606,530.52	#	#	#	#
	ADD: REVENUE						
2,049,240,939	Statutory Allocations: FAAC	1	2,740,002,588.50	1,354,350,965.00	XX	XX	102.31%
1,998,247,585	Value Added Tax Allocation	1	2,916,761,225.38	3,530,102,729.00	XX	XX	17.37%
4,047,488,524	Sub-total - Statutory Allocation		***5,855,370,344.40***	***4,884,453,694.00***	XX	XX	
39,898,350.00	Direct Taxes	2	40,091,780.85	72,000,200.00	XX	XX	44.31%
7,668,600.00	Licences	2	8,220,500.00	16,458,000.00	XX	XX	50.05%
XX	Mining Rents:	2	XX	XX	XX	XX	XX
XX	Royalties	2			XX	XX	
4,375,500	Fees:	2	4,380,400.00	17,325,000.00	XX	XX	74.71
4,955,350.00	Fines	2	5,350,850.00	14,217,000.00	XX	XX	62.36%
XX	Sales	2	XX	XX	XX	XX	XX
XX	Earnings .	2			XX	XX	
22,230,650.00	Sales/Rent of Government Buildings	2	21,950,500.00	42,950,000.00	XX	XX	48.89%
19,876,130.00	Sale/Rent on Lands and Others:	2	20,450,700.00	113,792,765.00	XX	XX	82.02%
XX	Repayments-General:	2	XX	XX	XX	XX	XX
XX	Investment Income	2	XX	XX	XX	XX	XX
XX	Interest Earned	2	XX	XX	XX	XX	XX

XX	Re-imbursement	2	XX	XX	XX	XX	XX
99,004,580.00	Sub-total - Independent Revenue		**100,444,730.85**	**276,742,965.00**	XX	XX	63.70%
	Other Revenue Sources of the Government	3	XX	XX	XX	XX	XX
4,245,497,683.88	TOTAL REVENUE:		**5,955,815,075.25**	**5,437,939,624.00**	0	0	0
	LESS: EXPENDITURE						
800,346,136.33	Personnel Costs (Including Salaries on CRF Charges)	4	1,079,854,966.48	1,237,243,248.00			12.72%
356,771,449	Federal/ States/ LGC Govt Contribution to Pension:	5	392,152,239.09	1,665,787,907	XX	XX	76.45%
65,000,000	Overhead Charges:	6	132,000,000.00	278,300,000.00			52.56%
XX	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	XX	XX	XX	XX	XX
1,020,857,431.26	Subvention to Parastatals:	8	1,768,571,412.07	1,865,454,577.23	XX	XX	5.19%
1,404,804,349.03	Other Operating activities						
3,647,779,365.80	OTHER RECURRENT PAYMENTS/EXPENDITURE:		**3,372,578,617.64**	5,046,785,732.23			
XX	Repayments: Exernal Loan: FGN/States/LGC	19	XX	XX	XX	XX	XX
XX	Repayments: FGN/States/LGC & Treasury Bonds	20	XX	XX	XX	XX	XX
XX	Repayments: Nigeria Treasury Bills (NTB)	21	XX	XX	XX	XX	XX
XX	Repayments: Development Loan Stock	22	XX	XX	XX	XX	XX

XX	Repayments: Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Repayments: Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
XX	TOTAL EXPENDITURE:		0	0	0	0	0
498,713,738.08	OPERATING BALANCE:		2,583,236,457.61	XX	XX	XX	XX
	APPROPRIATIONS/TRANSFERS:		XX	XX	XX	XX	XX
300,425,511.28	Transfer to Capital Development Fund:		-2,512,948,261.09	XX	XX	XX	XX
198,606,530.52	Closing Balance:		70,288,196.52				

The Accompanying Notes form part of
these Statements

Name and Signature Of …….
Accountant-General of the Federation/ Accountant-General of the State/ Local Government Treasurer 3

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR (2023)	Opening Balance:	NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
#	ADD: REVENUE		EXPENDITURE	BUDGET 20M	BUDGET	BUDGET 20XX	ON TOTAL'
1,561,337,297.93	Transfer from Consolidated Revenue Fund:	9	2,512,948,261.09	XX	XX	XX	XX
XX	Aid and Grants	10	XX	XX	XX	XX	XX
XX	External Loans: FGN/States/ LGC	19	XX	XX	XX	XX	XX
XX	FGN/States/LGC Bonds & Treasury Bonds.	20	XX	XX	XX	XX	XX
XX	Nigerian Treasury Bills NTB	21	XX	XX	XX	XX	XX
XX	Development Loan Stock	22	XX	XX	XX	XX	XX
XX	Other Internal Loans (Promissory Notes)	23	XX	XX	XX	XX	XX
XX	Internal Loans from Other Funds	24	XX	XX	XX	XX	XX
1,561,337,297.93	TOTAL REVENUE AVALIABLE:		2,512,948,261.09	XX		XX	XX
XX	LESS: CAPITAL EXPENDITURE		XX	XX	XX	XX	XX
226,000,000.00	Capital expenditure: Administrative Sector:	11	671,628,697.36	XX	725,000,000.00	XX	
1,000,161,582.00	Capital expenditure: Economic Sector:	11	981,454,383.91	XX	2,033,000,000.00	XX	
XX	Capital expenditure: Law and Justice	11	397,613,061.04	XX	XX	XX	XX

225,968,601.00	Capital expenditure: Regional Development	11	XX	XX	XX	XX	XX
458,356,279.13	Capital expenditure: Social Service Sector:	11	460,516,404.73	XX	905,757,970.00	XX	
XX	Capital expenditure: Funded from Aid and Grants	10	XX	XX	XX	XX	XX
			2,511,212,547.04				
1,910,486,462.13	TOTAL CAPITAL EXPENDITURE:			XX	XX	XX	XX
XX	Intan ible Assets		XX	XX	XX	XX	XX
XX	CLOSING BALANCE:		1,735,714.25	XX	XX	XX	XX

The Accompanying Notes form part of these Statements

Name and Signature of ……

Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE

	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		2025			2024		
		A	B				
	JANUARY	265,281,649.05	X	265,281,649.05	166,555,003.88	X	166,555,003.88
	FEBRUARY	285,696,555.00	X	285,696,555.00	168,731,573.99	X	168,731,573.99
	MARCH	269,871,036.70	X	269,871,036.70	178,756,324.53	X	178,756,324.53
	APRIL	266,614,503.79	X	266,614,503.79	167,919,114.95	X	167,919,114.95
	MAY	283,331,250.29	X	283,331,250.29	178,488,671.29	X	178,488,671.29
	JUNE	283,111,787.60	X	283,111,787.60	172,182,115.85	X	172,182,115.85
	JULY	293,719,395.87	X	293,719,395.87	152,133,622.76	X	152,133,622.76
	AUGUST	293,719,395.87	X	293,719,395.87	142,481,712.16	X	142,481,712.16
	SEPTEMBER	294,742,180.30	X	294,742,180.30	182,832,918.89	X	182,832,918.89
	OCTOBER	307,641,741.63	X	307,641,741.63	202,388,670.91	X	202,388,670.91
	NOVEMBER	303,506,909.32	X	303,506,909.32	260,377,328.85	X	260,377,328.85
	DECEMBER	362,772,882.68	X	362,772,882.68	252,461,172.35	X	252,461,172.35
	TOTAL	**3,510,009,288.10**	**XX**	**3,510,009,288.10**	**2,225,308,230.41**	**XX**	**2,225,308,230.41**

SHARE OF STATUTORY ALLOCATION

	C	D	E		
MONTH	**STATUTORY ALLOCATION - OTHER AGENCIES**	**SHARE OF EXCESS CRUDE OIL A/C**	**VALUE ADDED TAX ALLOCATION**	**TOTAL 2025**	**2024**
JANUARY	191,070,660.79	X	228,009,408.08	419,080,068.87	268,667,848.34
FEBRUARY	191,070,660.79	X	228,009,408.08	419,080,068.87	335,550,490.02
MARCH	204,170,621.60	X	233,827,246.96	437,997,868.56	328,996,758.02
APRIL	204,170,621.60	X	233,827,246.96	437,997,868.56	328,996,758.02
MAY	204,170,621.60	X	233,827,246.96	437,997,868.56	340,797,614.12
JUNE	226,985,229.53	X	263,838,332.79	490,823,562.32	327,565,405.78
JULY	286,039,257.37	X	237,024,355.69	523,063,613.06	234,589,088.77
AUGUST	332,993,732.58	X	244,474,124.57	577,467,857.15	258,397,123.08
SEPTEMBER	339,035,517.85	X	254,555,696.45	593,591,214.30	353,887,401.24
OCTOBER	312,111,346.49	X	313,122,593.07	625,233,939.56	383,309,984.66
NOVEMBER	345,513,490.85	X	258,508,655.55	604,022,146.40	414,288,397.75
DECEMBER	351,312,432.11	X	187,736,910.33	539,049,342.44	472,414,526.08
TOTAL	**3,188,644,193.16**	**XX**	**2,916,761,225.49**	**6,105,405,418.65**	**4,047,488,523.88**

GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	*Details*					
		Ref. Note	*Amount*	*Amount*		*Remarks*
1	A- Share of Statutory Allocation from FAAC		#	#		
	Net Share of Statutory Allocation from FAAC	A	3,510,009,288.10			
	Add: Deduction at source for Loan Repayment	B				
	Share of Statutory Allocation - Other Agencies	C	3,188,644,193.16			
	Share of Federal Accounts Allocation- Excess Crude Oil	D				
	Total (GROSS) FAAC Allocation to FGN/SG/LG					
	B. Value Added Tax					
	Share of Value Added Tax (VAT)	E	2,916,761,225.49			
2	Internally Generated Revenue (Independent Revenue)		Actual	Budget	Variance	
	Direct Taxes					
	MDA 1 Community Tax/Poll Tax		15,980,800.00	16,000,000.00	0.12%	
	MDA 2 Developmental Tax / Poll Tax		12,650,950.00	16,000,000.00	20%	
	MDA 3 Arrears Communuty Tax Or Poll Tax		5,266,600.00	16,000,000.00	67%	
	etc Others		6,000,000.00	24,000,000.00	75%	
	Total - Direct Taxes		**39,898,350.00**	**72,000,000.00**		
	Licences					
	MDA 1 Security		21,800.00	9,217,000.00		

	MDA 2 General Licences		6,180,100.00	6,458,000.00		
	MDA 3 Food Control		1,466,700.00	7,325,000.00		
	etc Others					
	Total Licences		**7,668,600.00**	**23,000,000.00**		
	Mining Rents		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Mining Rents		XX	XX	XX	
	Royalties		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Royalties		XX	XX	XX	
	Fees		XX	XX	XX	
	MDA 1 General Economic		1,950,880.00	5,450,000.00		
	MDA 2 Engineering Works & Survey		1,565,250.00	3,866,359.00		
	MDA 3 Health		1,439,220.00	3,183,641.00		
	etc		XX	XX	XX	
	Total Fees		**4,955,350.00**	**12,500,000.00**		
	Fines		XX	XX	XX	
	MDA 1 General Economic		1,966,220.00		88%	

	MDA 2 Engineering Works & Survey		1,820,325.00		82%	
	MDA 3 Health		588,955.00		85%	
	etc		XX	XX	XX	
	Total Fees		**4,375,500.00**	**12,500,000.00**	XX	
	Sales		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Sales		XX	XX	XX	
	Earnings		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Earnings		XX	XX	XX	
	Sales/Rent of Government Buildings		XX	XX	XX	
	MDA 1 Cattle Market		11,313,960.00	79,313,450.00	85%	
	MDA 2 Industurial undertaking		4,960,919.00	21,675,360.00	77%	
	MDA 3 Others		5,955,771.00	12,803,955.00	53%	
	Etc		XX	XX	XX	
	Total Sales/Rent of Government Buildings		**22,230,650.00**	**113,792,765.00**	XX	
	Sale/Rent on Lands and Others:		**19,876,130.00**	**42,950,000.00**		
	MDA 1		XX	XX	XX	

	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Sale/Rent on Lands and Others		**19,876,130.00**	**42,950,000.00**	XX	
	Repayments		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Repayments		XX	XX	XX	
	Investment Income		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c		XX	XX	XX	
	Total Investment Income		XX	XX	XX	
	Interest Earned		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Interest Earned		XX	XX	XX	
	Re-imbursement		XX	XX	XX	
	MDA 1		XX	XX	XX	

	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	Etc		XX	XX	XX	
	Total Re-imbursement		XX	XX	XX	
3	Other Revenue Sources of the Government:		XX	XX	XX	
	MDA 1		XX	XX	XX	
	MDA 2		XX	XX	XX	
	MDA 3		XX	XX	XX	
	e.t.c.		XX	XX	XX	
	Total Other Revenue Sources		XX	XX	XX	
4	A - Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):		Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					CRF Charges in Note 3
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Sector Sector					
	Total Personnel Cost		XX	XX	XX	
	B- Salaries directly charged to CRF (included in Note 44 above):					
	List of Parastatals and A encies:		XX			
	Judges of Supreme Court of Nigeria		XX			
	Judges of Court of Agencies		XX			
	Other Judges of Court in Nigeria		XX			
	Auditor - General for Federation		XX			

	Auditor - General for State		XX			
	Auditor - General for Local Government		XX			
	INEC Chairman and Commissioners		XX			
	e.t.c.		XX			
	Total		XX			
5	Employers Contribution to Pension accordin to Sector		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	Lis of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Employers Contribution to Pension		XX	XX	XX	
6	Overhead Costs		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Overhead Cost		XX	XX	XX	
7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)		Actual	Total Budget	Varience	
	Pension and Gratuity –Civilian		XX	XX	XX	
	Pension and Gratuity –Milita		XX	XX	XX	
	Pension and Gratuity –Police		XX	XX	XX	

	Pension and Gratuity –CIPPO		XX	XX	XX	
	Pension and Gratuity -National/ State Assembly		XX	XX	XX	
	Pension and Gratuity –Judicia		XX	XX	XX	
	Pension and Gratuity - (SSS & Nig. Intelligence Agencies)		XX	XX	XX	
	Pension and Gratuity –Universities		XX	XX	XX	
	Pension and Gratuity -Parastatals and Railways Pension		XX	XX	XX	
	SERVICE WIDE VOTES		XX	XX	XX	
	Total Consolidated Revenue Fund Charges		XX	XX	XX	
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Subventions to Parastatals		XX	XX	XX	
9	Transfer to Capital Develp ment Fund (According to Sectors)		Actual	Total Budget	Varience	
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	Lis of MDA: Ré ional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Transfer to Ca ital Develo ment Fund		XX	XX	XX	

10	Details of Aid & Grants Received		Actual	Total Budget	Varience	
	Bilateral		XX	XX	XX	
	Multi Lateral		XX	XX	XX	
	ETC		XX	XX	XX	
	Total Details of Aid & Grants Received		XX	XX	XX	
11	A- Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget		
	List of MDA: Administrative Sector		Actual	Total Budget	Variance	Include Parastatals Capital Exp. in Note 11.B
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Details of Capital Expenditures		XX	XX	XX	
	B - Details of Capital Expenditures of Parastatals (Included in 11A above)		Actual	Total Budget	Variance	Include Parastatals Capital Exp. in Note 11.A
	List of MDA: Administrative Sector		XX	XX	XX	
	List of MDA: Economic Sector		XX	XX	XX	
	List of MDA: Law and Justice Sector		XX	XX	XX	
	List of MDA: Regional Sector		XX	XX	XX	
	List of MDA: Sector Sector		XX	XX	XX	
	Total Details of Capital Expenditures of Parastatals		XX	XX	XX	

12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		Amount 20XX-2	Amount 20XX-1
	List all the Other Funds Cash Book Balances		XX	XX
13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES / SUB-TREASURY OFFICES		Amount 20XX-2	Amount 20XX-1
	List all the FPO/Sub-Treasuries Cash Book Balances			
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX
	List of MDA: Economic Sector		XX	XX
	List of MDA: Law and Justice Sector		XX	XX
	List of MDA: Regional Sector		XX	XX
	List of MDA: Sector Sector		XX	XX
	Total Details of Cash Book Balances		XX	XX
15	INVESTMENTS		Amount 20XX-2	Amount 20XX-1
	Investments in Quoted Com anise		XX	XX
	Investments in unQuoted Com anise		XX	XX
	Loans to Government Com anise		XX	XX
	Loans to Other Government		XX	XX
	Total Investments		XX	XX
16	LIST OF OUTSTANDING IMPRESTS		Amount 20XX-2	Amount 20XX-1
	List of MDA: Administrative Sector		XX	XX

	List of MDA: Economic Sector		XX	XX		
	List of MDA: Law and Justice Sector		XX	XX		
	List of MDA: Regional Sector		XX	XX		
	List of MDA: Sector Sector		XX	XX		
	Total Outstanding Imprests		XX	XX		
17	LIST OF OUTSTANDING ADVANCES		Amount 20XX-2	Amount 20XX-1		
	List of MDA: Administrative Sector		XX	XX		
	List of MDA: Economic Sector		XX	XX		
	List of MDA: Law and Justice Sector		XX	XX		
	List of MDA: Regional Sector		XX	XX		
	List of MDA: Sector Sector		XX	XX		
	Total Outstanding Advances		XX	XX		

26	CONTINGENT LIABILITES AS AT YEAR END		Amount 20XX-2	Amount 20XX-1		
	E.G.					List All the Contigent Liabilities
	Pension and Gratuity Due		XX	XX		
	Outstanding Contractors Liabilities (According to MDA)		XX	XX		
	Pendin Litigations (According to MDA)		XX	XX		
	Guarantees (According to MDA)		XX	XX		
	Others		XX	XX		
	Total Contigent Liabilities		XX	XX		

RE: AUDIT INSPECTION REPORT IN RESPECT OF JEGA LOCAL GOVERNMENT TREASURY MAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. RECORD MAINTENANCE

a. CASH BOOK

The tidy nature with which your cashbook was maintained appeared to be encouraging, only that monthly totals and balancing that gives room for bank reconciliation was not done. It was further observed that principle of contra entries were not adhered to, which contradicts Financial Memoranda F.M 19.17. Contractual deductions were sometimes not recorded as they appeared on the payment vouchers.

b. BUDGET IMPLEMENTATION

It was observed that Jega Local Government Council incurred most of its expenditure out of budgetary provision which completely goes against the provision of Chapter 3 of the Financial Memoranda.

c. D.V.E.A

Throughout the period covered by my report, we observed that, no effort was made by your Local Government to maintain this subsidiary book of accounts, which records all expenditure incurred. This is against the provision of F.M 13.15(1).

d. DEPOSIT LEDGERS

While various sums of funds were released to your Local Government for payment of contracts awarded, it was observed that, corresponding contract deductions were not recorded in the deposit ledger. This is against the provision of F.M chapter 23.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to explain this gross negligence of duty or be surcharge in accordance with FM 39.3(a & b).

2. UNACKNOWLEDGE OF PAYMENTS

It was observed that, various funds were released to both statutory and non-statutory government agencies on monthly basis, but to my dismay, the same agencies in receipts of these funds did not acknowledged the receipt as contain in F.M 14.16-17.

RESPONSE

No response from the Council

RECOMMENDATION

The Management shall be mandated to produce the receipts confirming such disbursements were actually made or be surcharge in accordance with FM 39.3(a & b).

8. INCOME AND EXPENDITURE

The examination of the available records revealed that, the above mentioned Local Government Council failed to account for the sum of ₦1,472,269.71 out of the statutory receipts during the period under review. Appendix "A" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

9. SALARY

Similarly, your Local Government failed to account for the sum of ₦1,293,259.06 out the funds received for the settlement of personnel cost.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

REVENUE

Examination of the available revenue records revealed the understated observations

a. ANNUAL REVENUE DRIVE

Various sources of internally generated revenue appeared to be untapped throughout the period under review; such areas include GSM operators, Private schools, filing stations, medicine stores, and luck-up shops etc. From the records made available to me no single kobo was generated from these services.

b. TENDER FEES AND CONTRACT REGISTER

Audit examination revealed that, Jega Local Government Council did not maintained tender fees and contract register during the year under review.

In yet another development, revenue records such as revenue collectors' cashbooks, distribution register, Haraji files were not properly maintained and kept by the Local Government during the year 2025. This revealed to us that no proper internal control measures put in a place.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).



Faruk B. Muhammad, FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KALGO LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Kalgo Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Kalgo Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KEBBI STATE OF NIGERIA
OFFICE OF THE HON. CHAIRMAN
KALGO LOCAL GOVERNMENT COUNCIL

Ref. No _____ All correspondences should be addressed to the Hon. Chairman Date: 10/6/2026

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept the responsibility for the integrity of these financial statement. The information they contain and their compliance with the financial (Control and Management) act 1958 as amended.

These financial fairly reflects the December, 2025 and its operation for the year ended in the date.

Treasurer

Chairman

10/6/2026
Date

11/06/2026
Date

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Kalgo Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Kalgo Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
KALGO GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025 ₦		NOTES	ACTUAL YEAR 2025	2024
	Cash from Operating Activities: Receipts:		₦	₦
2,824,828,660.00	Statutory Allocations: FAAC	1	2,674,354,887.36	1,502,467,764.00
2,771,479,860.00	Valued Added Tax Allocation	1	2,335,539,643.30	1,666,949,758.36
5,596,308,520.00	**Sub-total-Statutory Allocation**		**5,009,894,530.66**	**3,169,417,522.36**
5,000,000.00	Directs Taxes	2	8,750,000.00	8,620,000.00
10,000,000.00	Licences	2	1,028,640.00	1,008,640.00
	Mining Rents:	2		
	Royalties	2		
	Fees:	2		
	Fines:	2		
	Sales:	2		
7,000,000.00	Earnings:	2	9,145,604.00	9,120,604.00
32,600,000.00	Sales/Rent of Government Buildings:	2	4,870,000.00	4,850,000.00
2,000,000.00	Sales/Rent on Lands and Others	2	3,190,000.00	3,150,000.00
	Repayments-General:	2		
	Investment Income	2		
	Interest Earned	2		
	Re-imbursement	2		
27,000,000.00	**Sub-total- Independent Revenue**		**26,999,244.00**	**26,749,244.00**
	Other Revenue Sources of the ----Government	3		1,988,087,344.58
5,623,308,520.00				
	Total Receipts		5,036,893,774.66	5,179,199,100.94
	Payments:			
488,961,158.00	Personnel Costs (Including Salaries on CRF Charges)	4	939,321,028.00	618,377,228.36
418,839,844.00	Federal/State/LGC Govt Contribution to Pension:	5		211,229,147.90
240,400,000.00	Overhead Charges:	6	82,000,000.00	45,000,000.00
	Consolidated Revenue Fund Charges (incl. Services Wide votes)	7		
1,000,000,000.00	Subventions to Parastatals:	8	689,232,602.37	886,354,637.85
	Other Operating Activities			
	Other Transfers			
2,148,201,002.00	**Total Payments**		1,710,553,630.37	1,760,961,014.37
	Net Cash Flow from Operating Activities		3,326,340,144.29	3,418,238,086.57
	Cash Flows from investment Activities:			
636,000,000.00	Capital Expenditure: Administrative Sector:	11	681,793,335.10	686,594,196.08
1,873,577,642.00	Capital Expenditure: Economic Sector:	11	1,735,860,045.52	1,293,444,278.26

	Capital Expenditure: Administrative Sector:	11		
	Capital Expenditure: Law and Justice:	11		
	Capital Expenditure: Regional Development:	11		
716,529,876.00	Capital Expenditure: Social Service Sector:	11	908,286,784.02	1,438,067,222.60
	Capital Expenditure: Funded from Aid and Grants:	10		
3,226,107,518.00	**Net CashFlows from investment Activities:**		3,325,940,164.64	3,418,105,696.94
	CashFlows from financing Activities:			
	Proceeds from Aid and Grants	10		
	Proceeds from External Loan:	19		
	Proceeds from Internal Loans: FGN/Treasury Bonds:	20		
	Proceeds from Internal Loans: NTBs etc	21		
	Proceeds from Development of Nat Resources	23		
	Proceeds from Loans from Other Funds	24		
	Repayment of External Loans (Including Servicing)	19		
	Repayment of FGN/Treasury Bonds:	20		
	Repayment of Internal Loan-NTBs	21		
	Repayment of Loans from Development of Nat Resources	23		
	Repayment of Loans from Other Funds	24		
	Net Cash Flow from Financing Activities:			
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investment			
	Net (Increase)/Decrease in Other Cash Equivalents:			
	Total Movement in Other Cash Equivalent Accounts		399,979.65	(489,665.65)
	Net Cash for the Year		399,979.65	(132,389.62)
	Cash & its Equivalent as a 1st January, 2024		470,451.19	602,840.82
	Cash & its Equivalent as a 1st December, 2025		870,430.75	470,451.19

The Accompanying Notes form part of these statements

Name and Signature of ----------

Accountant-General of the Federation/Accountant-General of the State/Local Government Treasurer

Cash and cash Equivalent agree with Cash Equivalent in Statement 2

STATEMENT NO. 2

KALGO GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024

ASSETS:	NOTES	CURRENT YEAR 2025	PREVIOUS YEAR 2024
		₦	₦
Liquid Assets:-			
Cash Held by AGF		870,430.75	470,451.19
-CRF Bank Balance (CBN/CRF Bank):			
-Pension Account (CBN/Bank)			
-Other Bank of the Treasury			
-Cash Balance of trust & Other funds of the FGN/State/LGC:	12		
Cash Balance with Federal Pay Offices / Sub-Treasury:	13		
Cash Held by Ministries, Department & Agencies	14		
TOTAL LIQUID ASSETS		870,430.75	470,451.19
Investment and other cash Assets:			
Federal/State/Local Government Investments	15	18,998,019.64	18,998,019.64
Imprests:	16		
Advances:	17		
Revolving Loan Granted:-	18		
Intangible Assets			
TOTAL INVESTMENT AND OTHER CASH ASSETS		18,998,019.64	18,998,019.64
TOTAL ASSETS		18,998,019.64	18,998,019.64
LIABILITES			
PUBLIC FUNDS			
Consolidated Revenue Fund:		18,998,019.64	18,998,019.64
Capital development Fund:		870,430.75	470,451.19
Trust and other Public Funds:		18,998,019.64	18,998,019.64
Police Reward Fund			
TOTAL PUBLIC FUNDS			
EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/State/LGC	19		
FGN/State/LGC Bonds & Treasury Bonds:	20		
Nigerian Treasury Bills (NTB)	21		
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)	23		
Internal Loans from Other Funds	24		
TOTAL EXTERNAL AND INTERNAL LOANS			
OTHER LIABILITIES	25		
Deposits:-			
TOTAL LIABILITIES		**18,998,019.64**	**18,998,019.64**

STATEMENT NO. 3

KALGO GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

ACTUAL PREVIUOUS YEAR (2024)			NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	INITIAL /ORIGINAL BUDGET 20	SUPPLEMENTARY BUDGET 20	VARIANCE ON FINAL BUDGET
				₦	₦	₦	₦	%
		Opening Balance:						
		ADD: REVENUE						
1502467764.00	76	Statutory Allocations: FAAC	1	2,674,354,887.36	2,824,828,660.00			0.054%
1666949758.36	00	Value Added Tax Allocation	1	2,335,539,643.30	2,771,479,860.00			0.16%
3170020363.18	00	**Sub-Total- Statutory Allocation**		5,009,894,530.66	5,596,308,520.00			0.1%
3421614.00	00	Direct Taxes	2	8,750,000.00	5,000,000.00			-0.75%
8437341.00	00	Licences	2	1,028,640.00	10,000,000.00			0.90%
		Mining Rents:	2					
		Royalties	2					
		Fees:	2					
		Fines	2					
		Sales	2					
4671832.00	00	Earnings:	2	9,145,604.00	7,000,000.00			-0.31%
3150000.00		Sales/Rent of Government Buildings:	2	4,870,000.00	32,600,000.00			0.85%
	00	Sale/Rent on lands and Others:	2	3,190,000.00	2,000,000.00			-0.56%
		Repayment: General	2					
		Investment Income	2					
		Interest Earned	2					
		Re-imbursements	2					
26749244.00	00	**Sub-Total- Independent revenue**		26,999,244.00	27,000,000.00			0.003%
1983032332.58	92	Other Revenue Sources of the------ Government	3					

4903370404.00	28	**TOTAL REVENUE:**		5,036,893,774.66	5,623,308,520.00			0.11%
		LESS:EXPENDITURE						
939318443.78		Personnel Costs (Including Salaries on CRF Charges):	4	939,321,028.00	488,961,158.00			-0.92%
		Federal/State/LGC Govt Contribution to pension:	5		211,223,152.90			
45,000,000.00		Overhead Charges	6	82,000,000.00	240000000.00			0.66%
		Consolidated Revenue Fund Charges (Inc. Service Wide Votes)	7					
886,354,637.85		Subvention to Parastatals:	8	689,232,602.37	1000000.00			0.31%
		OTHER RECURRENT PAYMENTS/ EXPENDITURE						
		Repayments: External Loans: FGN/State/LGC	19					
		Repayments: External Loans: FGN/States LGC Bonds & Treasury Bonds.	20					
		Repayments: Nigerian Treasury Bills (NTB)	21					
		Repayments: Development Loan Stock	22					
		Repayments: Other Internal Loans (Promissory Notes)	23					
		Repayments: Internal loans from Other Funds	24					
1,760,961,014.37		**TOTAL EXPENDITURE:**		1,710,553,630.37	2,148,201,002.00			0.20%
3,418,840,925.39		**OPERATING BALANCE**		3,326,340,144.29	3,233,497,283.91			-0.03%
		APPROPRIATION/TRANSFERS:						
3,418,576,148.13		Transfer to capital Development Fund:	9	3,326,340,144.29	3,418,576,148.13			
								0.03%
		Closing Balance:		870,430.75	264,777.26			

STATEMENT NO.4

KALGO GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

ACTUAL PREVIUOUS YEAR (2024)			NOTES	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL /ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 202	PERFORMANCE ON TOTAL
₦				₦	₦	₦	₦	%
		Opening Balance:		**264,777.26**				
		ADD: REVENUE						
3,169,417,522	36	Transfer From Consolidated Revenue Fund:	9	3,326,340,144.29	5,623,308,520.00	5,623,308,520.00		0.41%
		Aid and Grants	10					
		External Loans: FGN/State/LGC	19					
		FGN/State/LGC Bonds & Treasury Bonds.	20					
		Nigerian Treasury Bills (NTB)	21					
		Development Loan Stock	22					
		Other Internal Loans (Promissory Notes)	23					
		Internal Loans from Other Funds	24					
5,179,199,100	94	**TOTAL REVENUE AVAILABLE**		**3,326,340,144.29**	**5,623,308,520.00**	**5,623,308,520.00**		0.41%
		LESS: CAPITAL EXPENDITURE						
686,594,196	08	Capital Expenditure: Administrative Sector:	11	681,793,335.10	636,000,000.00	636,000,000.00		-0.07%
1,274,446,258	62	Capital Expenditure: Economic Sector	11	1,735,860,045.52	1,873,577,642.00	1,873,577,642.00		0.07%
		Capital Expenditure: Law and Justice	11					
		Capital Expenditure: Regional Development	11					
1,438,067,222	60	Capital Expenditure: Social Service Sector:	11	908,286,784.02	716,529,876.00	716,529,876.00		-0.27%
		Capital Expenditure: Funded from Aid and Grants:	10					
18,998,019	64							
		TOTAL CAPITAL EXPENDITURE:		3,325,940,164.64	3,226,107,518.00	3,226,107,518.00		-0.03%

		Intangible Assets						
3,418,105,696	94	**CLOSING BALANCE**		870,430.75	470,451.19	470,451.19		

The Accompanying Notes form part of these Statements

Name and Signature----------

Accountant-General of the Federation/ Accountant-General of the State/ Local Government treasurer

		KALGO LOCAL GOVERNMENT AREA							
		FY 2024				FY 2025			
		Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.	Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.
GOVERNMENT SERVICES									
ADMINISTRATION & GENERAL SERVICES						42,159,767,.60	42,159,767.00	500,000,000.00	542,159,767.00
ADMINISTRATION & GENERAL SERVICES									
SECRETARY TO THE LOCAL GOVERNMENT						3,868,992.00	9,368,592.00	-	9,368,592.00
ECONOMIC SECTOR									
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES									
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES						1,873,577,642.00	35,324,002.00	141,900,156.00	177,224,158.00
DEPARTMENT OF FINANCE AND SUPPLIES									
DEPARTMENT OF FINANCE AND SUPPLIES						243,182,328.00	39,901,011.00	20,000,000.00	59,901,011.00
DEPARMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY									
DEPARMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY						372,064,638.00	64,387,152.00	302,677,486.00	367,064,638.00
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)									
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)									
WATER, SANITATION & HYGIENE (WASH)									

WATER, SANITATION & HYGIENE (WASH)								

		KALGO LOCAL GOVERNMENT AREA							
		FY 2024				**FY 2025**			
		Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.	Final Budget	Recurrent Exp.	Capital Exp.	Total Exp.
SOCIAL SECTOR									
WOMEN DEVELOPMENT OFFICE						411,529,876.00	490,657,089.00	85,000,000.00	575,657,089.00
WOMEN DEVELOPMENT OFFICE									
DEPARTMENT OF SOCIAL DEVELOPMENT						411,529,876.00	490,657,089.00	85,000,000.00	575,657,089.00
DEPARTMENT OF SOCIAL DEVELOPMENT									
DEPARTMENT OF EDUCATION						490,646,186.00	44,296,506.00	-	44,296,506.00
DEPARTMENT OF EDUCATION									
PRIMARY SCHOOL TEACHERS						490,646,186.00	44,296,506.00	-	44,296,506.00
PRIMARY SCHOOL TEACHERS						490,646,186.00	44,296,506.00	-	44,296,506.00
DEPARTMENT OF INFORMATION									
DEPARTMENT OF INFORMATION									
DEPARTMENT OF SPORT AND CULTURE									
DEPARTMENT OF SPORT AND CULTURE									
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)									
DEPARTMENT OF									

PRIMARY HEALTH CARE (PHC)								
ENVIRONMENTAL HEALTH UNIT					70,000,000.00	-	70,000,000.00	70,000,000.00
TRADITIONAL RULERS' COUNCIL					69,735,678.00	32,767,660.00	-	32,767,660.00
TRADITIONAL RULERS' COUNCIL								

RE: AUDIT INSPECTION REPORT IN RESPECT OF KALGO LOCAL GOVERNMENT COUNCIL'S TREASURY MAIN, REVENUE AND SALARY ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. INCOME AND EXPENDITURE

During the period covered by my report, your Council failed to account for the sum of ₦7,541,078.00 out of the total statutory receipts for the year under review. Details were attached to the main report sent the Council as appendix "A".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Misappropriation of public funds

RESPONSE

The Council admitted the observations, the anomalies was traced and rectified.

RECOMMENDATION

The Director Finance shall present to me the updated records for confirmation and reexamination or be surcharge in accordance with FM 39.3(a).

3. CASH BOOK

It has been observed that monthly balances of the cash book appeared not to have been done in accordance with the F.M provision No. 19.18 and 19.19.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations and responded that the anomaly has been corrected.

RECOMMENDATION

The Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

4. UN-RECEIPTED PAYMENT VOUCHERS

It has been observed that payment vouchers worth ₦15,941,475.18 were prepared and paid without the acknowledgement/receipted by the beneficiaries. This is unacceptable and would not be admitted as proper charge against the Local Government funds. Appendix "B" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations and responded that the affected payment vouchers have now been receipted.

RECOMMENDATION

The Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

5. PAYMENT VOUCHERS WITHOUT INTERNAL AUDITOR'S COUNTER SIGN

The sum of ₦8,725,000.00 was expended by Kalgo Local Government Council without been counter signed by the Internal Auditor contrary to F.M 14.10. It was also observed that your Local Government Council does not give much emphasis to the office of the Internal Auditor. Appendix "C" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Misappropriation of public funds

RESPONSE

The Council admitted the observations and responded that the vouchers have now been traced and updated

RECOMMENDATION

The Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(a & b).

6. BESDA

Examination of the available records, we observed that ₦1,320,000.00 was earmarked monthly for the education development; totaling ₦15,840,000.00 for the period under review. However, throughout the period covered by my report no effort appeared to have been made to retire the sum of ₦15,840,000.00. This could not be accepted as proper charge against the Local Government funds.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Misappropriation of public funds

RESPONSE

The Council admitted and regretted their action and report that the details of how the funds were expended are now updated

RECOMMENDATION

The Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

7. PAYMENT VOUCHER

Payment vouchers Nos. 4/8/2025 and 7/9/2025 was paid to Agro Mix Investment in respect of purchase of fertilizer for the 2025 wet season farming, amounting to ₦28,000,000.00 and ₦17,142,857.14 respectively. Although His Excellency, the Executive Governor of Kebbi State had approved the expenditure; but it was discovered that none of the payment vouchers were accompanied with an agreement between the company and the Local Government Council. Also the payments were made without any receipts or acknowledgements from the payees. This is contrary to chapter 14 of the F.M and could not be accepted as a proper charge against the Local Government funds.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations and responded that the anomalies have been corrected and promises to guard against future occurrence.

RECOMMENDATION

The Director Finance shall present to me the updated vouchers for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

8. SALARY ACCOUNT

The salary and allowances records made available to my office showed that your Council failed to account for the sum of ₦3,691,405.51 unaccounted for. Details were attached to the main report sent to the Council as appendix "D".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Misappropriation of public funds

RESPONSE

The Council admitted the observations and attributed the anomaly to payment vouchers not posted into the cash book, but now traced and updated.

RECOMMENDATION

The Director Finance shall present to me the updated vouchers and cash book for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

9. REVENUE ACCOUNTS

In the course of our audit, we observed that your Council only account for the sum of N8,175,880.00 as internally generated revenue (for the year under review) out of the total amount posted on the cash flow statement.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

Noted, but the sum were used to settle some urgent expenditure.

RECOMMENDATION

The Director Finance and the Revenue Officer shall be made to account for the unaccounted sum or be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KOKO/BESSE LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Koko/Besse Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Koko/Besse Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE CHAIRMAN

KOKO/BESSE GOVERNMENT COUNCIL

KEBBI STATE

Local Government Secretariat
Koko/Besse,
Kebbi State.

Our Ref: Your Ref: Date:

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Koko Besse Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Koko Besse Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Koko Besse Local Government Council** for the year ended 31st December, 2025.

CHAIRMAN
Koko Besse Local Government Council

Signature:
Date: 15/07/2026

TREASURER
Koko Besse Local Government Council

Signature:
Date: 15/07/2026

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Koko/Besse Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Koko/Besse Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,294,326,350	Statutory Allocation	1	3,076,292,539.93	1,804,363,821.52
3,178,919,606	Value Added Allocation	1	2,477,116,883.98	1,956,424,759.99
4,473,245,956	**SUB TOTAL STATUTORY ALLOCATION**		**5,553,409,423.91**	**3,760,788,581.51**
7,800,000.00	Direct Taxes	2	2,165,256.00	7,250.11
8,200,000.00	License	2	7,216,144.50	5,250,116.10
10,000,000.00	Earning	2	9,244,192.16	7,215,119.61
15,000,000	Rent on Govt Properties	2	13,967,333.10	12,615,315.21
4,000,000.00	Intrest Payment and Divident	2	2,166,925.14	-
45,000,000.00	**TOTAL INDEPENDENT REVENUE**		**34,759,850.90**	**25,087,800.49**
26,396,350	Other revenue sources from State IGR		-	-
-	Total other revenue source		-	-
4,544,642,306	**TOTAL RECEIPTS**		**5,588,169,274.81**	**3,785,876,382**
	PAYMENT			
747,666,770	Personnel cost	4	857,587,469.56	548,308,865.54
270,202,396.45	Contribution to pension	5	270,202,396.43	229,013,859.12
190,974,897	Overhead cost	6	72,000,000.00	45,000,000.00
1,411,773,274	Subvention	8	1,674,462,235.36	881,829,072.49
2,620,617,337.45	**TOTAL PAYMENTS**		**2,874,252,101.35**	**1,704,155,797.55**
944,024,968.55	Net cash from operating Activities		2,713,917,173.46	2,081,724,584.85
	CASH FLOW FROM INVESTING ACTIVITIES			
770,000,000	Capital Expenditure Administrative Sector	11	774,669,902.74	400,000,000
1,975,521,792	Capital Expenditure Economic Sector		1,025,196,215.10	1,018,525,000
1,130,000,000	Capital Expenditure Social		416,110,164.16	400,000,000

	Sector			
795,000,000	Capital Expenditure Regional Sector		558,693,620.74	202,422,315.65
4,670,521,792	TOTAL		2,774,669,902.74	2,020,947,315.65
	Net cash flow from Investing Activities		(607,752,729.28)	
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net Cash flow for the year		(60,752,729.28)	60,777,269.20
	Cash flow & its equivalent as at 1/1/2025		61,192,074.47	414,805.27
	Cash flow & its equivalent as at 31/12/2025		439,345.19	61,192,074.47

STATEMENT NO. 2

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		439,345.19	61,192,074.47
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	2,713,917,173.46	2,081,724,584.85
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**2,714,356,518.65**	**2,142,916,659.32**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	18,525,000.00	18,525,000.00
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		18,525,000.00	18,525,000.00
TOTAL ASSETS		**2,732,881,518.65**	**2,161,441,659.32**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		2,713,917,173.46	2,081,724,584.85
Trust and other pubic fund		18,964,345.19	79,7147,074.47
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**2,732,881,518.65**	**2,161,441,659.32**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**2,732,881,518.65**	**2,161,441,659.32**

STATEMENT NO. 3

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,804,363,821.52	Statutory Allocation	1	3,076,292,539.93	1,294,326,350	-138%
1,956,424,759.99	Value Added Allocation	1	2,477,116,883.98	3,178,919,606	22%
3,760,788,581.51	Sub Total Statutory Allocation		5,553,409,423.91	4,473,245,956	
	INDEPENDENT REVENUE				
7,250.11	Direct Taxes	2	2,165,256.00	7,800,000.00	72%
5,250,116.10	License	2	7,216,144.56	8,200,000.00	12%
7,215,119.61	Earnings	2	9,244,192.16	8,200,000.00	8%
12,615,315.21	Rent on Govt Properties	2	13,967,333.10	15,000,000.00	7%
-	Investment Income	2	2,166,925.14	4,000,000.00	46%
25,087,800.49	**TOTAL INDEPENDENT REVENUE**		**34,759,850.90**	**45,000,000.00**	**-**
-	Other revenue sources from State IGR.		-	26,396,350	100%
3,785,876,382	Total other revenue sources		5,588,169,274.81	4,544,642,306	
	LESS EXPENDITURE				
548,308,865.54	Personnel cost	4	857,587,469.56	747,666,770	
229,013,859.12	Contribution to Pension	5	270,202,396.43	270,202,396.43	-
45,000,000	Overhead Cost	6	72,000,000	190,974,897	
881,829,072.49	Subventions to Parastatals	8	1,674,462,235.36	1,411,773,274	
1,704,155,797.15	**TOTAL EXPENDITURE**		**2,874,252,101.35**	**2,620,617,337.45**	
2,081,724,584.85	Operating Balance		2,713,917,173.46	924,024,968.55	-284%
2,081,724,584.85	APPROPRIETION/TRANSFERS		2,713,917,173.46	2,527,010,403.06	
-	Closing Balance		-	-	-

STATEMENT NO. 4

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED
31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
2,081,724,584.84	Transfer from consolidated revenue fund		2,713,917,173.46	924,024,968.55	-284%
2,081,724,584.84	Total Revenue available		2,713,917,173.46	921,024,968.55	-284%
	LESS CAPITAL EXPENDITURE				
400,000,000	Capital Expenditure: Administrative Sector		774,669,902.74	770,000,000	-0.6%
1,018,525,000	Capital expenditure: Economic Sector		1,025,196,215.10	1,975,521,792	48%
400,000,000	Capital Expenditure: Social Sector		416,100,164.16	1,130,000,000	63%
202,007,510.37	Capital expenditure: Regional Sector		497,501,546.27	795,000,000.00	37%
2,020,532,510.37	**TOTAL CAPITAL EXPENDITURE**		**2,713,477,828.27**	**4,670,521,792.00**	
61,192,074.47	Closing Balance		439,345.19	-	-

DEF NOTE: 'A'

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATUTORY ALLOCATION FOR THE YEAR ENDED
31ST DECEMBER, 2025

13.	January	-	80,570,452.67
14.	February	-	165,096,295.45
15.	March	-	175,979,445.61
16.	April	-	175,979,445.61
17.	May	-	175,979,445.61
18.	June	-	189,074,786.34
19.	July	-	227,962,940.64
20.	August	-	294,916,801.50
21.	September	-	301,279,862.12
22.	October	-	279,477,759.49
23.	November	-	312,634,137.01
24.	December	-	321,117,240.30
TOTAL		**=**	**N2,700,068,612.35**

NOTE 1

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
VALUE ADDED TAX FOR THE YEAR ENDED 31ST DECEMBER, 2025

13.	January	-	210,428,379.16
14.	February	-	254,068,037.86
15.	March	-	216,113,731.98
16.	April	-	216,113,731.98
17.	May	-	216,113,731.98
18.	June	-	243,733,139.45
19.	July	-	218,669,123.35
20.	August	-	225,854,329.74
21.	September	-	234,997,283.91
22.	October	-	289,503,954.72
23.	November	-	239,025,794.13
24.	December	-	173,615,645.72
TOTAL			**N2,477,116,883.98**

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
SHARE OF STATUTORY ALLOCATION FROM OTHER AGENCIES 2025 (C)

SN	MONTHS	DISTRIBUTION OF ELECTRONIC LEVY	EXCHANGE GAIN	SOLID MINIRAL	TOTAL
1	JANUARY	11,170,472.71	90,372,374.83	-	101,542,847.54
2	FEBRUARY	7,347,125.97	47,124,619.35	-	54,471,745.3
3	MARCH	12,374,853.71	6,214,023.77	-	18,588,877.48
4	APRIL	12,374,853.71	6,214,023.77	-	18,588,877.48
5	MAY	12,374,853.71	6,214,023.77	-	18,588,877.48
6	JUNE	9,799,485.67	17,575,045.45	-	27,374,531.12
7	JULY	10,356,925.07	9,199,706.87	25,311,322.30	44,867,954.24
8	AUGUST	13,262,744.81	9,390,533.27	-	22,653,278.08
9	SEPTEMBER	11,380,575.89	9,512,860.72	-	20,953,436.61
10	OCTOBER	17,969,913.15	-	-	17,969,913.15
11	NOVEMBER	16,765,093.28	-	-	16,765,093.28
12	DECEMBER	13,920,495.82	-	-	13,920,495.82
	TOTALS	**149,095,3933.48**	**201,817,211.80**	**25,311,322.30**	**376,223,927.58**

KOKO BESSE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	2,700,068,612.35	2,700,068,612.35	-
	Add. Deduction from loan Repayment	B	-	-	-
	Share of Statutory – other agencies	C	376,223,927.58	376,223,927.58	-
	Share of Federal Account Allocation: Excess crude oil	D	-	-	-
	TOTAL GROSS FAAC ALLOCATION TO KOKO BESSE LG		**3,076,292,539.93**	**3,076,292,539.93**	**-**
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)		2,477,116,883.98	2,477,116,883.98	
	TOTAL		**5,553,409,423.91**	**5,553,409,423.91**	

RE: AUDIT INSPECTION REPORT IN RESPECT OF KOKO/BESSE LOCAL GOVERNMENT COUNCIL TREASURY MAIN ACCOUNT, INTERNALLY GENERATED REVENUE AND SALARIES FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. RECORDS MAINTENANCE

i. TREASURY SUBSIDIARY BOOKS OF ACCOUNTS

While both recurrent and capital grants were released to your Local Government for the period under review, examination of records made available for my inspection revealed that your Local Government Council had not make any effort to open and maintain abstract book of revenue which tends to records all revenue received by your Local Government within the financial year. Furthermore, corresponding expenditure were also incurred within the same year but none of the expenditure was recorded under appropriate head and sub-head of the abstract book of expenditure, this attitude does not conform to the provision of accounting standards and F.M chapter 21 respectively.

ii. DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNT BOOK

In the course of inspection of records made available to me; it was discovered that, throughout the period covered by my report D.V.E.A books were never maintained despite the fact that payment vouchers were raised and paid. Further examination revealed that liabilities taken were not recorded either. Therefore, ascertainment of appropriated expenditure and liability becomes difficult. Contrary to provision of Financial Memoranda 13:13.

iii. DEPOSIT LEDGER

While various sources of money were deducted from staff salary and other contracts, the corresponding ledger entry (deposit) would not appear to have been recorded. It might interest you to note that deposits are liabilities that are expected to be repaid in future.

iv. ABSTRACT BOOK OF EXPENDITURE AND REVENUE

You may recall that, in my previous report I try to emphasize the importance of these books of accounts. But throughout the period of my reporting, your Local Government has not made any effort to open and update the abstract books of account.

v. CASHBOOK

While examining the cashbook presented to me for the year 2025, it was characterize with a lot of cancellation and alteration. Further examination indicates no monthly totaling appeared to have been undertaking in order to ascertain the solvency of the Local Government at the end of the month.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance and the schedule officers shall be warned against negligence of duties and/or be surcharge in accordance with FM 39.3(a & b).

3. SECRETARY AND INTERNAL AUDITOR COUNTER SIGN

In the course of examining the financial records made available to me for examination, it was observed that, only selected payment vouchers were taken to the secretary to counter sign as the law demands. While the provision of F.M 14:10 specifically deterred the Director Finance from effecting any payment without the Internal Auditor carrying out pre-payment audit. Such payment vouchers are too numerous to be short listed.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be made to explain this gross violation of Financial Memoranda or be surcharge in accordance with FM 39.3(a & b).

4. INCOME AND EXPENDITURE TABLE

Attached to the report sent to the Council as appendix "A", it was observed that your Council failed to account for the sum of ₦3,416,007.38 out of the statutory receipts during the year under review.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

5. SALARY AND ALLOWANCES

Attached to the main report sent to the Council as appendix "B". It equally observed you're your Council failed to account for the sum of ₦1,667,981.92.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

6. STATUTORY AND NON STATUTORY DEDUCTIONS

Appendix "C" attached to the main report sent to the Council was the list of such deductions that were not been acknowledged by the respective government agencies as provided for under F.M 14:17.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be made to produce the said receipts or be surcharge in accordance with FM 39.3(a & b).

7. REVENUE FILE

While going through the revenue records and the figures posted on the cash flow statement, the following observations were made:-

i. MARKET AND MOTOR PARK REVENUE:-

In the course of examining the market and motor park revenue records, it was observed that more efforts need to be intensify to generate revenue from these sources.

ii. ANNUAL REVENUE DRIVE:-

Your effort in these sources of revenue generation did not yielded any positive result as only the sum of ₦1,120,000.00 appeared to have been generated vide treasury receipts made available to me.

iii. **CONTRACT REGISTRATION AND TENDER FEES**:-

Appendix "D" attached to the report sent to the Council was a table of such revenue that was provided for in your 2025 annual budget, which appeared to have generated no single kobo. I would like to suggest that you write to the individual contractors to come and off-set this revenue; else, in their next contract undertaking the same will be deducted in arrears.

iv. **HARAJI COLLECTION**:-

No single Haraji collection was recorded throughout the period covered by this report.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for all the revenue loses or be surcharge in accordance with FM 39.3(a)(6).



Faruk B. Muhammad, FCNA, FCFA

Auditor General for Local Governments

Kebbi State

MAIYAMA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Maiyama Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Maiyama Local Government Council, Kebbi State.



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

Office of the Executive Chairman

MAIYAMA LOCALGOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

OFFICE ADDRESS: **MAIYAMA LOCAL GOVERNMENT SECRETARIAT, MAIYAMA, KEBBI STATE**

Our Ref: _____ *Date:* **02/07/2026**

The Auditor General,
For Local Government Audit
Birnin Kebbi.

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with the Finance (Control and Management) ACT 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of Maiyama Local Government as at 31 December 2025 and its operation for the year ended on that date.

Thank you for your usual cooperation please.

Treasurer
Maiyama Local Government

Chairman
Maiyama Local Government

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Maiyama Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Maiyama Local Government Council as at 31st December, 2024, with exception of observations raised therein.

18/09/26

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

MAIYAMA LOCAL GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAAL BUDGET 2025 N		NOTES	2025	2024
	Cash flows from Operating Activities :			
3,738,079,352.00	Statutory Allocations FAAC	1	3,510,846,204.87	2,251,023,225.99
3,395,329,861.00	Value Added Tax Allocation	1	2,960,907,713.80	1,927,935,443.83
7,133,409,213.00	Sub-Total Statutory Allocation		6,471,753,918.67	4,178,958,669.82
20,000,000.00	Direct Taxes	2	18,716,400.00	17,420,711.00
70,000.000.00	License	2	13,111,916.00	11,040,820.00
XX	Mining Rents	2	NIL	
XX	Royalties	2	NIL	
10,000,000.00	Fees	2	6,844,700.00	5,411,918.00
10,000,000.00	Fines	2	8,380,200.00	7,026,211.00
XX	Sales	2		
25,000,000.00	Earnings	2	8,311,500.00	7,520,620.00
35,000,000.00	Sales/Rent of Government Buildings	2	9,740,800.00	9,018,216.00
40,000.000.00	Sale/ Rent on Lands and Other	2	2,610,411.00	2,209,740.00
XX	Repayment-General	2	NIL	
10,000,000.00	Investment Income	2	NIL	0.00
Xx	infress Earned	2	NIL	
XX	Re- Imbursement	2	NIL	
220,000,000.00	Sub-Total-Independent Revenue		67,715,927.00	59,648,236.00
XX	Other Revenue Sources of the Government	3		
,0.00	Total Receipts		6,539,469,845.67	4,238,606,905.82
	Payments			
625,602,560.00	Personnel Costs (Including Salaries of CFR charges)	4	776,644,014.48	465,323,547.05
49,964,648.00	Federal/States/LGC Govt. Contribution to Pension	5	319,683,930.39	218,581,112.42
259,300.00.00	Overhead Charge	6	72,000,000.00	45,000,000.00
XX	Consolidated Revenue Fund Charges (incl. Service Wide Votes)	7		Nil
1,608,659,401.00	Subvention to Parastatals	8	1,879,501,542.61	1,151,527,905.91
XX	Other Operating Activities		2,441,380,718.00	1,437,179,243.78
XX	Other Transfers			Nil
				Nil
,0.00	Total Payment		5,489,210,205.48	3,317,611,809.16
				Nil

,0.00	Net Cash Flow from Operating Activities		1,050,259,640.19	920,995,096.66
				Nil
	CashFlows from Investment Activities			Nil
870,000,000.00	Capital Expenditure Administrative Sector	11	298,000,000.00	54,900,600.00
2,954,542,341.00	Capital Expenditure Economics Sector	11	22,850,890.00	22,850,890.00
XX	Capital Expenditure Law and Justice	11		
XX	Capital Expenditure Regional Development	11		391,600,000.00
785,000,000.00	Capital Expenditure Social Service Sector	11		447,200,600.00
XX	Capital Expenditure Funded from Aid and Grants	10	730,337,711.43	Nil
,0.00	Net Cash Flow Investment Activities		1,051,188,601.43	916,552,090.00
	Cash Flows from Financing Activities			
XX	Proceeds from Aid and Grants	10		
XX	Proceeds from External Loan	19		
XX	Proceeds from Internal Loans FGN/Treasury Bonds	20		
XX	Proceeds from Internal Loans NTBs etc	21		
XX	Proceeds from Development of Nat Resources	23		
XX	Proceeds of Loans from Other Funds	24		
XX	Repayment of External Loans (Including Servicing)	19		
XX	Repayment of FGN) Treasury Bonds	20		
XX	Repayment of Internal Loan-NTBs	21		
XX	Repayment of Loans from Development of Nat. Resources	23		
XX	Repayment of Loans from Other Funds	24		
,0.00	Net Cash Flow from Financing Activities			0.00
	Movement in Other Cash Equivalent Accounts			
XX	(Increase)/Decrease in Investments			
XX	Net (Increase) Decrease in Other Cash Equivalents			
,0.00	Total Cash Flows from other Cash Equivalent Accounts Account		(928,961.24)	4,443,006.66
XX	Net Cash for the year			
XX	Cash & Its Equivalent as at 1st January, 2022		4,574,337.47	131,330.81
XX	Cash & its Equivalent as at 31st December, 2023		3,645,376.23	4,574,337.47

STATEMENT NO. 2

MAIYAMA LOCAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS 31ST DECEMBER, 2025

	ASSETS:	NOTES	2025	CURRENT YEAR 2024
	Liquid Assets:-			
	Cash Held by AGF			
	-CRF Bank Balance (CBN/CRF Bank):		3,645,376.23	4,574,337.47
	-Pension Account (CBN/Bank):			
	-Other Bank of the Treasury			
	-Cash Balance of Trust & Other Funds of the	12	1,050,259,640.19	920,995,096.66
	-Cash Balance with Federal Pay Offices/Sub-	13		
	Cash Held by Ministries, Department & Agencies:-	14		
	TOTAL LIQUID ASSETS		1,053,905,016.42	925,569,434.13
	Investments and Other Cash Assets:			
	Federal/State/Local Government Investments	15	22,850,390.00	22,850,390.00
	Imprests:-	16		
	Advances:-	17		
	Revolving Loans Granted:-	18		
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS			
	TOTAL ASSETS		1,076,755,406.42	948,419,824.13
	PUBLIC FUNDS			
	Consolidated Revenue Funds:			
	Capital Development Fund:		1,050,259,640.19	920,995,096.66
	Trust & Other Public Fund:		26,495,766.23	27,424,727.47
	Police Reward Fund			
	TOTAL PUBLIC FUNDS		1,076,755,406.42	948,419,824.13
	EXTERNAL AND INTERNAL LOANS			
	External Loans: FGN/States/LGC	19		

	FGN/States/LGC Bonds & Treasury Bonds	20		
	Nigeria Treasury Bills (NTB)	21		
	Development Loan Stock	22		
	Other Internal Loans (Promissory Notes)	23		
	Internal Loans from Other Funds	24		
	TOTAL EXTERNAL AND INTERNAL LOANS			
	OTHER LIABILITIES			
	Deposits:-	25		
	TOTAL LIABILITIES		1,076,755,406.42	948,419,824.13

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUNDS FOR THE YEAR ENDED 31ST DECEMBER 2025

ACTUAL PREVIOUS YEAR 2024	OPENING BALANCE	NOTE	ACTUAL YEAR 2025	FINAL BUDGET 2025	INTIAL ORIGINAL BUDGET 2025	SUPLEM ENTRY BUDGE T 2025	VARIANC E ON FINAL BUDGET
				₦	₦	%	
	ADD: REVENUE						
1,914,766,800.56	Allocations: FAAC	1	3,510,846,204.87	3,738,079,352.00	xx	xx	6%
1,099,741,313.24	Value Added Tax Allocation	1	2,960,907,713.80	3,395,329,861.00	xx	xx	12.7%
3,014,508,113.80	Statutory Allocation		6,471,753,918.67	7,133,409,213.00	xx	xx	9.27%
14,780,218.00	Direct Taxes	2	18,716,400.00	20,000,000.00	xx	xx	6.41%
9,280,711.00	Licenses	2	13,111,916.00	70,000,000.00	xx	xx	81.26%
	mining Rents	2	-	XX	xx	xx	xx
	Royalties	2	-	XX	xx	xx	xx
4,670,215.00	Fees	2	6,844,700.00	10,000.000.00	xx	xx	31.55%
5,211,280.00	Fines	2	8,380,200.00	10,000,000.00	xx	xx	16.19%
	Sales	2	-	XX	xx	xx	xx
	Earnings	2	8,311,500.00	25,000,000.00	xx	xx	66.75%
7,780,112.00	Government Building	2	9,740,800.00	35,000,000.00	xx	xx	72.16%
2,105,611.00	Lands and Others	2	2,610,411.00	40,000,000.00	xx	xx	93.47%
	Repayment: Gen Eral	2		Xx	xx	xx	xx
	Investment Income	2			xx	xx	xx
6,720,819.00	Interest Earned	2		10,000,000.00	xx	xx	25%
	Re-Imbursements	2		Xx	xx	xx	xx
50,548,966.00	Independent Revenue	2	67,715,927.00	220,000,000.00			69.22%
1,018,054,777.21	Sources of the Government			Xx	xx	xx	xx

4,083,111,857.01	TOTAL REVENUE		6,539,469,845.67	0.00	0.00	0.00	0.00
	LESS:EXPENDITURE						
419,877,970.48	Salaries on CRF Charge)	4	776,644,014.48	6,256,025,600.00	xx	xx	87.58%
202,688,858.63	Contribution to Pension	5	319,683,930,39	Xx	xx	xx	86%
36,000,000.00	Overhead Charges	6	72,000,000.00	259,300,000.00	xx	xx	72.23%
	Service Wide Votes)	7		Xx	xx	xx	xx
2,082,264,251.06	Subvention to Parastatals	8	1,879,501,542.61	1,608,659,401.00	xx	xx	16.83%
955,436,731.69	PAYMENTS/EXPENDITURE		2,441,380,718.00	1,437,179,243.78			69.87%
	External Loans: FGN/States/LGC	19		Xx	xx	xx	xx
	Bonds & Treasury Bonds	20		Xx	xx	xx	xx
	Nigeria Treasury Bills (NTB)	21		Xx	xx	xx	xx
	Development Loan Stock	22		Xx	xx	xx	xx
	(Promissory Notes)	23		Xx	xx	xx	xx
	from Other Funds	24		Xx	xx	xx	xx
3,696,267,811.86	TOTAL EXPENDITURE		5,489,210,205.48	3,317,611,809.16	0.00	0.00	65.45%
386,844,045.15	OPERATING BALANCE		1,050,259,640.19	Xx	xx	xx	xx
	APPROPRIATIONS/TRANSFERS						
386,844,045.15	Development Fund	9	1,050,259,640.19	920,995,096.66	xx	xx	-14%
	Closing Balance			Xx	xx	xx	xx

STATEMENT NO. 4

MAIYAMA LOCAL GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR(2024)	Opening Balance	NOTES	TOTAL CAPITAL EXPENDITURE 2025 4,574,337.47	INITIAL/ORIGIN AL BUDGET 2025	SUPLEME NTARY BUDGET 2025	REFORMANCE ON TOTAL
N XX	ADD. REVENUE					
386,844,045.15	Transfer from Consolidated Revenue Fund	9	1,050,259,640.19	920,995,096.66	Xx	-14%
XX	Aid and Grants	10		Xx	Xx	xx
XX	External Loans FGN/States/LGC	19		Xx	Xx	xx
XX	FGN/States/LGC Bonds & Treasury Bonds	20		Xx	Xx	xx
XX	Nigeria Treasury Bills (NTB)	21		Xx	Xx	xx
XX	Development Loan Stock	22		Xx	Xx	xx
XX	Other Internal Loans(Promissory Notes)	23		Xx	Xx	xx
XX	Internal Loans from Funds	24		Xx	xx	xx
				,0.00	,0.00	,0.00
,0.00	TOTAL REVENUE AVAILABLE		1,054,833,977.66			
	LESS CAPITAL EXPENDITURE					
56,500,000.00	Capital Expenditure Administrative Sector	11	298,000,000.00	1,630,000,000.0 0	XX	81.71%
22,850,390.00	Capital Expenditure Economic Sector	11	22,850,890.00	22,850,890.00	xx	

XX	**Capital Expenditure Law and Justice**	**11**		**Xx**	**xx**	**xx**
XX	**Capital Expenditure**	**11**		**Xx**	**xx**	**xx**

	Regional Development					
390,290,472.00	**Capital Expenditure Social Service Sector**	**11**	**730,337,711.43**	**668,000,000.00**	**xx**	**9.33%**
XX	**Capital Expenditure Funded from Aid and Gr**	**10**		**Xx**	**xx**	**xx**
,0.00	**TOTAL CAPITAL EXPENDITURE**		**1,051,188.601.43**	**,0.00**	**,0.00**	**,0.00**
	Intangible Assets					
,0.00	**CLOSING BALANCE**		**3,645,376.23**			

RE: AUDIT INSPECTION REPORT IN RESPECT OF MAIYAMA LOCAL GOVERNMENT TREASURY MAIN, SALARY/ALLOWANCES AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

INCOME AND EXPENDITURE

Examination of relevant accounting records made available to me revealed that, the named Local Government Council failed to account for the sum of ₦2,325,247.15 out of the statutory receipts during the period under review.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council responded that they have accounted the unaccounted balance.

RECOMMENDATION

The Director Finance shall be mandated to present the updated records for reexamination or be surcharge in accordance with FM 39.3(a & b).

RECORDS MAINTENANCE

MAIN CASH BOOK

This is the most essential book of accounts where all accounting transactions were recorded. Examination revealed that only parts of accounting transaction were recorded.

DAILY ABSTRACTS

These are very essential book in the treasury where revenue and expenditure are summarized monthly, but such books were left without recording anything for the year ended 31st December, 2025.

D.V.E.A

This book is also one of the important books in the treasury that were kept by the officers controlling vote or their accountants to records departmental expenditure in accordance with heads and sub-heads. But not maintained.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council responded that to have updated the records

RECOMMENDATION

Though, they claim to have updated the records but failed to present the said records for reexamination. The Director Finance shall be made to explain root course of this gross negligence and ways to avoid future occurrence or be surcharge in accordance with FM 39.3(a & b).

RECEIPTS AND PAYMENT OF SALARIES

Observations on the salaries and allowances account records revealed that, your Council failed to account for the sum of ₦2,297,962.11. Details were attached to the main report sent to the Council as appendix "B".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council responded that the unaccounted balance have now been accounted for.

RECOMMENDATION

The Director Finance shall be mandated to present the records for reexamination otherwise, the sums shall be refunded by the officers who authorized the payments and be surcharge in accordance with FM 39.3(a & b).

PAYMENT VOUCHERS

a. Da Sunan Allah Nigeria Limited supplied the Local Government with rice via PV. No. 57/12/2025 amounting to ₦48,666,666.66. Scrutiny of the payment voucher revealed that, no SRV appeared to have been attached and it was also discovered that no any documentary evidence presented to me which prove and shows that such item were distributed to the affected beneficiaries of Local Government.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The management responded that the records are now updated.

RECOMMENDATION

The Director Finance shall be mandated to present the updated vouchers for audit examination, otherwise, the officers who authorized the payments shall be to refund the sums or be surcharge in accordance with FM 39.3(a & b).

REVENUE

TENDER FEES AND CONTRACT REGISTER

Audit examination revealed that, Maiyama Local Government Council did not maintained tender fees and contract register during the year under review.

OTHER SOURCES OF INTERNAL GENERATED REVENUE (IGR)

During the examination of revenue records revealed that, the sum of ₦3,633,620.00 appeared to have been generated from the community tax (Haraji) and motor park/markets. While other sources of revenue such as GSM operators, Petroleum stations, medicine stores, bakery, and sachet water factory, lock-up shops, grinding machine, mechanics etc not recorded a single kobo.

STATUTORY DEDUCTIONS

The examination on the above deductions revealed that, the Local Government Council had allegedly remitted the sum of ₦112,070,641.80 to the organization involved. Further scrutiny revealed that, such payments were not attached with the original receipts from the organizations as an evidence of remittance. Details were attached to the main report sent to the Council as appendix "C".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council replied that they have accounted for all the sums.

RECOMMENDATION

The Director Finance shall be mandated to present the confirming the accountability of the sum in question, otherwise, the Director Finance be held responsible to refund the amount and be surcharge in accordance with FM 39.3(a & b).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

NGASKI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Ngaski Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Ngaski Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE EXECUTIVE CHAIRMAN

NGASKI LOCAL GOVERNMENT

SECRETARIAT COMPLEX, WARRA

Our Ref:..... Date:.....

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply f **Ngaski Local Government Council** based on available records and in compliance with IPSAS ash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately roughout the reporting period and the statement represented actual figures extracted from the ooks of **Ngaski Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the nformation they contain and their compliance with Internal Public Sector Accounting Standard PSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Ngaski ocal Government Council** for the year ended 31st December, 2025.

CHAIRMAN
Ngaski Local Government Council

Signature:
Date: 19 May 2026

TREASURER
Ngaski Local Government Council

Signature:
Date: 29 - May.

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Ngaski Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Ngaski Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State
The Executive Chairman

STATEMENT NO. 1

NGASKI LOCAL GOVERNMENT
COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,198,993,833.00	Statutory Allocation	1	2,900,474,815.61	1,749,723,344.37
3,203,801,980	Value Added Allocation	1	2,564,599,084.97	1,869,607,411.42
4,402,795,813	**SUB TOTAL STATUTORY ALLOCATION**		**5,465,073,900.58**	**3,619,330,755.83**
50,000,000	Direct Taxes	2	6,294,648.37	5,889,974.04
78,000,000	License	2	506,250.16	-
23,461,208.10	Mining Rent	2	23,461,200.10	15,000,000.00
-	Royalties	2	-	20,000,000
-	Fees	2	-	-
-	Fine	2	-	-
59,000,000.00	Sales and Rent of Govt Building	2	1,800,000.00	1,200,000
60,000,000	Earnings	2	15,492,285.7	-
5,246,219.60	Sale of Gov't Building	2	-	10,000,000
275,707,419.70	**TOTAL INDEPENDENT REVENUE**		**47,516,042.06**	**52,099,974.04**
28,404,835	Other revenue sources from State IGR	3	-	-
4,706,908,067.70	**TOTAL RECEIPTS**		**5,512,589,942.64**	**3,671,430,720.87**
	PAYMENT			
549,215,983	Personnel cost	4	943,237,148.42	684,796,100.02
208,964,399.24	Contribution to pension	5	208,964,399.24	224,817,589.39
243,000,000	Overhead cost	6	72,000,000	36,200,000.00
1,531,218,767	Subvention	8	1,599,027,379.99	990,466,742.23
2,532,399,058.24	**TOTAL PAYMENTS**		**2,823,228,927.65**	**1,936,280,431.56**
2,174,509,009.46	Net cash from operating Activities		2,689,361,014.99	1,735,150,298.31
	CASH FLOW FROM INVESTING ACTIVITIES			

415,000,000	Capital Expenditure Administrative Sector	11	413,243,924.16	450,000,000
2,176,908,519	Capital Expenditure Economic Sector		1,318,605,116.10	1,200,000,000
1,855,000,000	Capital Expenditure Social Sector		551,206,217.90	25,150,298.31
436,000,000	Capital Expenditure Regional Sector		426,551,592.80	39,715,722.76
4,882,908,519	Net cash flow from Investing Activities		2,709,606,850.96	1,714,866,021.07
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		-	-
	TOTAL CASH FLOW		**-**	**-**

	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		**(20,245,835.97)**	**3,098,105.13**
	Net Cash flow for the year		(20,245,835.97)	3,098,105.13
	Cash flow & its equivalent as at 1/1/2025		20,284,277.24	17,186,172.11
	Cash flow & its equivalent as at 31/12/2025		38,441.27	20,284,277.24

STATEMENT NO. 2

NGASKI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		38,441.27	20,284,277.24
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	2,689,361,014.99	1,714,866,021.07
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**2,689,399,456.26**	**1,735,150,298.31**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	25,000,000.00	25,000,000.00
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		25,000,000.00	25,000,000.00
TOTAL ASSETS		**2,714,399,456.26**	**1,760,150,298.31**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		2,689,399,456.26	1,735,150,298.31
Trust and other pubic fund		25,000,000	25,000,000
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**2,714,399,456.26**	**1,760,150,298.31**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**2,714,399,456.26**	**1,760,150,298.31**

STATEMENT NO. 3

NGASKI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
	Opening Balance	1	20,284,277.24	-	-
1,249,723,344.37	Statutory Allocation	1	2,900,474,815.61	1,198,993,833.00	-142%
1,869,607,411.42	Value Added Allocation	1	2,564,599,084.97	3,203,801,980	20%
3,619,330,755.83	Sub Total Statutory Allocation		5,485,358,177.82	4,402,795,813	
	INDEPENDENT REVENUE				
5,889,974.04	Direct Taxes	2	6,256,206.10	50,000,000.00	87%
-	License	2	506,250.16	78,000,000.00	99%
15,000,000	Mining Rent	2	23,461,200.10	23,461,200.10	-
20,000,000	Royalties	2	-	-	-
-	Fees	2	-	-	-
-	Fines	2	-	-	-
-	Earning from commercial undertaking	2	15,492,285.7	60,000,000	83%
1,200,000	Sales of Govt Building	2	1,800,000	59,000,000	97%
10,000,000	Sales and Rent of Land and others	2	-	5,246,219.60	-
52,099,974.04	**TOTAL INDEPENDENT REVENUE**		**47,516,042.06**	**275,707,419.70**	**-**
-	Other revenue sources from State IGR.		-	29,912,857	100%
-	Total other revenue sources		-	-	-
3,671,430,720.87	**TOTAL REVENUE**		**5,532,874,219.88**	**4,706,908,067.70**	
	LESS EXPENDITURE				
6,84,796,100.82	Personnel cost	4	943,237,148.42	549,215,892	-72%
224,817,589.39	Contribution to Pension	5	208,964,399.24	208,964,399.24	-
36,200,000.00	Overhead Cost	6	72,000,000.00	243,000,000.00	70%
990,466,742.23	Subventions to Parastatals	8	1,599,027,379.99	1,531,218,767	-4%

1,936,280,431.56	**TOTAL EXPENDITURE**		**2,823,228,927.99**	**2,532,399,058.24**	
1,735,150,298.31	Operating Balance		2,709,645,291.89	2,174,509,009.46	-24%
1,714,866,021.07	APPROPRIETION/TRANSFERS		2,709,606,850.96	-	-
20,284,277.24	Closing Balance		38,440.93	-	-

STATEMENT NO. 4

NGASKI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,714,866,021.07	Transfer from consolidated revenue fund		2,689,361,014.99	2,174,509,009.46	-34%
1,735,150,298.31	Total Revenue available		2,689,361,014.99	-	-
	LESS CAPITAL EXPENDITURE				
450,000,000	Capital Expenditure: Administrative Sector		516,243,924.16	415,000,000	-24%
1,200,000,000	Capital expenditure: Economic Sector		1,215,605,116.10	2,176,908,519	44%
25,150,298.31	Capital Expenditure: Social Sector		525,206,217.90	1,885,000,000	72%
39,715,722.76	Capital expenditure: Regional Sector		432,267,315.56	436,000,000	0.9%
1,714,866,021.07	**TOTAL CAPITAL EXPENDITURE**		**2,689,322,573.72**	**4,882,908,519**	
20,284,277.24	Closing Balance		38,441.27	-	-

RE: AUDIT INSPECTION REPORT IN RESPECT OF NGASKI LOCAL GOVERNMENT COUNCIL ON MAIN, SALARY AND REVENUE ACCOUNT FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

MAIN ACCOUT

1. INCOME AND EXPENDITURE

Examination of treasury records available to me for scrutiny revealed that, Ngaski Local Government Council failed to account for the sum of ₦1,670,480.35 out of the total statutory receipts.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

2. THE COUNCIL CASH BOOK

It is disheartening to note that, this important book was neglected without balancing.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be warned against negligence of duty or be surcharge in accordance with FM 39.3(a & b).

3. BANK RECONCILIATION STATEMENT

Further examinations revealed that, Ngaski Local Government treasury refuses or deliberately ignored monthly reconciliation of accounts, violating F.M 19.23 and 19.24 respectively.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall explain this negligence of duty or be surcharge in accordance with FM 39.3(b)(5).

4. PAYMENT OF OVER HEAD COST

Examination revealed that, Ngaski Local Government Council has received the sum of ₦72,000,000.00 for the period under review for the payment of running cost; but to my surprise only the sum of ₦64,178,655.00 appeared to have been expended leaving the sum of ₦7,821,345.00 unaccounted for. Details were attached to the main report sent to the Council as appendix "B".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

5a. DEPARTMENTAL VOTE BOOK

Examination revealed that, Ngaski Local Government Council deliberately ignored updates of department vote book.

5b. OTHER SUBSIDIARIES BOOK OF ACCOUNTS (ADVANCED, CONTRACT REGISTER, DAILY AND MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE):

Examination revealed that Ngaski Local Government Council deliberately ignored the updates of this important book of accounts.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

6. PAYMENT VOUCHERS

i. Payment voucher no. 64/09/2025 paid to NA'ATU NIG LIMITED amounting to ₦20,000,000.00 for the supply of grains for distribution to the people of Ngaski Local Government Council.

ii. Examination revealed that, the payment was not accompanied with invoice; local purchase order, conveyance of approval from the Chief Accounting officer and the payment voucher had not been endorsed by the officer controlling the vote.

iii. Payment Voucher number 63/12/2025 paid to S.B.S.F worth ₦21,666,666.78 for the purchase of fertilizer. Examination revealed that, the payment voucher was not accompanied with invoice, Local Purchase Order, SRV and SIV has not been endorsed by officer controlling vote.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The officers who authorized the payments shall explain this gross negligence of duties or be surcharge in accordance with FM 39.3(a & b).

SALARY

Examination of salary payment vouchers at my disposal revealed that, Ngaski Local Government Council failed to account for sum of ₦6,747,112.98. Details were attached to the main report sent to the Council as appendix "D".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums or be surcharge in accordance with FM 39.3(a & b).

REVENUE

Examination revealed that, Ngaski Local Government Council supposed to generate the sum of ₦1,185,000.00 as Haraji for the period under review, while the sum of ₦940,000.00 was realized leaving the sum of ₦240,000.00 unaccounted for. Appendix "E" attached to the main report sent to the Council refers.

MARKET, MOTOR PARK, SOLID MINERAL, INDIGENE LETTER, LOCK-UP SHOPS AND HEAVY TRUCK, MTN SERVICES

Examination revealed that the sum of ₦14,024,000.00 was realized from this source only the sum of ₦11,725,000.00 was accounted for, leaving the sum of ₦2,299,000.00 unaccounted for. Details were attached to the main report sent to the Council as appendix "F".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance and the Revenue Officer shall account for the sums or be surcharge in accordance with FM 39.3(a)(13.



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

SAKABA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Sakaba Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Sakaba Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

SAKABA LOCAL GOVERNMENT COUNCIL
KEBBI STATE OF NIGERIA

Local Government Secretariat
Sakaba Road,
P.M.B 001, Dirin Daji
Kebbi State

Ref: *Your Ref:* *Date:*

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **aba Local Government Council** based on available records and in compliance with IPSAS cash s of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately ughout the reporting period and the statement represented actual figures extracted from the books **akaba Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the rmation they contain and their compliance with Internal Public Sector Accounting Standard AS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Sakaba al Government Council** for the year ended 31st December, 2025.

CHAIRMAN
Sakaba Local Government Council

Signature: _____
Date: 27/4/26

TREASURER
Sakaba Local Government Council

Signature: _____
Date: 27/04/26

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Sakaba Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Sakaba Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,233,571,812	Statutory Allocation	1	2,785,522,818.65	1,783,798,252.29
2,811,158,580	Value Added Allocation	1	2,431,744,354.51	1,665,958,953.91
4,044,730,392	**SUB TOTAL STATUTORY ALLOCATION**		**5,217,267,173.16**	**3,449,757,206.20**
7,000,000	Direct Taxes	2	5,215,004.16	1,420,000.74
50,000,000	License	2	6,005,141.10	1,506,200.15
-	Fess	2	-	924,500.10
2,142,500.10	Fine	2	1,270,151.10	950,250.17
30,000,000	Earning	2	4,161,215.70	1,830,740.77
30,000,000	Sale of Gov't Building	2	3,814,500.16	2,716,200.60
119,142,500.10	**TOTAL INDEPENDENT REVENUE**		**20,466,012.22**	**9,347,892.53**
29,912,857	Other revenue sources from State IGR	3	-	-
4,193,785,749.10	**TOTAL RECEIPTS**		**5,237,733,185.38**	**3,459,105,098.73**
	PAYMENT			
402,989,414	Personnel cost	4	1,084,439,706.87	661,559,798.95
248,709,487.45	Contribution to pension	5	248,709,487.45	197,741,425.41
72,000,000	Overhead cost	6	72,000,000	45,000,000
1,336,930,800	Subvention to Parastatals	8	1,388,178,507.74	890,796,610.22
2,060,629,701.45	**TOTAL PAYMENTS**		**2,793,327,702.06**	**1,795,097,834.58**
2,133,156,047.65	Net cash from operating Activities		2,444,405,483.32	1,664,007,264.15
	CASH FLOW FROM INVESTING ACTIVITIES			
1,493,419,513	Capital Expenditure Administrative Sector	11	1,058,216,415.90	364,007,264.15
1,738,500,000	Capital Expenditure Economic Sector		815,216,709.16	480,509,546.11
780,000,000	Capital Expenditure Social Sector		416,215,415.20	345,250,000.15

403,492,789	Capital Expenditure Regional Sector		408,812,579.97	220,164,290.14
4,415,412,302	Net cash flow from Investing Activities		2,698,461,120.23	1,409,931,100.55
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		-	-
	TOTAL CASH FLOW		**-**	**-**
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		**(254,055,636.91)**	**254,076,163.60**
	Net Cash flow for the year		254,055,636.91	254,076,163.60
	Cash flow & its equivalent as at 1/1/2025		254,204,283.68	128,120.88
	Cash flow & its equivalent as at 31/12/2025		148,646.77	254,204,283.68

STATEMENT NO. 2

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		148,646.77	254,204,283.68
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	2,444,405,483.32	1,664,007,264.15
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**2,444,554,130.09**	**1,918,211,547.83**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	49,650,391.60	49,650,391.60
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		49,650,391.60	49,650,391.60
TOTAL ASSETS		**2,494,204,521.69**	**1,976,861,939.43**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		2,444,554,130.09	1,918,211,547.83
Trust and other pubic fund		49,650,391.60	49,650,391.60
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**2,494,204,521.69**	**1,967,861,939.43**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**2,494,204,521.69**	**1,967,861,939.43**

STATEMENT NO. 3

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,783,798,252.29	Statutory Allocation	1	2,785,522,818.65	1,233,571,812	-126%
1,665,958,953.91	Value Added Allocation	1	2,431,744,354.57	2,811,158,580	13%
3,449,757,206.20	Sub Total Statutory Allocation		5,217,267,173.16	4,044,730.392	
	INDEPENDENT REVENUE				
1,420,000.74	Direct Taxes	2	5,215,004.16	7,000,000	25%
1,506,200.15	License	2	6,005,141.10	50,000,000	88%
824,500.10	Fees	2	-	-	-
950,250.17	Fines	2	1,270,151.10	2,142,500.10	41%
1,830,740.77	Earning from commercial undertaking	2	4,161,215.70	30,000,000	86%
2,716,200.60	Sales of Govt Building	2	3,814,500.16	30,000,000	87%
9,347,892.53	**TOTAL INDEPENDENT REVENUE**		**20,466,012.22**	**119,142,500.10**	**-**
-	Other revenue sources from State IGR.		-	29,912,857	100%
-	Total other revenue sources		-	29,912,857	
3,459,105,098.73	**TOTAL REVENUE**		**5,237,733,185.38**	**4,193,785,749.10**	
	LESS EXPENDITURE				
661,559,789.95	Personnel cost	4	1,084,439,706.87	402,989,414	-63%
197,741,425.41	Contribution to Pension	5	248,709,487.45	248,709,487.45	-
45,000,000.00	Overhead Cost	6	72,000,000.00	72,000,000.00	-
890,796,610.22	Subventions to Parastatals	8	1,388,178,507.74	1,336,930,800	-4%
1,795,097,834.58	**TOTAL EXPENDITURE**		**2,793,327,702.06**	**2,060,629,701.45**	
1,664,007,264.15	Operating Balance		2,444,405,483.32	2,133,156,047.65	-15%
-	APPROPRIETION/TRANSFERS		2,444,405,483.32	-	-
-	Closing Balance		-	-	-

STATEMENT NO. 4

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,664,007,264.15	Transfer from consolidated revenue fund		2,444,405,483.32	2,133,156,047.65	-15%
1,604,007,264.15	Total Revenue available		2,444,405,483.32	2,133,156,047.65	-15%
	LESS CAPITAL EXPENDITURE				
309,802,980.47	Capital Expenditure: Administrative Sector		506,256,116.20	1,493,419,513	66%
711,542,717.75	Capital expenditure: Economic Sector		1,035,006,160.10	1,738,500.00	40%
198,246,116.10	Capital Expenditure: Social Sector		505,220,413.11	780,000,000	35%
190,211,166.15	Capital expenditure: Regional Sector		397,774,147.14	403,492,789	10%
1,409,802,980.47	**TOTAL CAPITAL EXPENDITURE**		**2,444,256,836.55**	**4,415,412.302**	
254,204,283.68	Closing Balance		148,646.77	-	-

DEF NOTE: 'A'

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATUTORY ALLOCATION FOR THE YEAR ENDED
31ST DECEMBER, 2025

			₦
25.	January	-	73,595,977.73
26.	February	-	150,804,952.45
27.	March	-	160,746,017.08
28.	April	-	160,746,017.08
29.	May	-	160,746,017.08
30.	June	-	172,707,776.92
31.	July	-	208,229,629.44
32.	August	-	269,387,717.57
33.	September	-	272,625,955.98
34.	October	-	255,285,135.96
35.	November	-	285,571,375.40
36.	December	-	272,625,955.98
TOTAL		**=**	**N2,443,072,528.67**

NOTE 1

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
VALUE ADDED TAX FOR THE YEAR ENDED 31ST DECEMBER, 2025

			₦
25.	January	-	181,085,979.01
26.	February	-	219,199,873.49
27.	March	-	186,550,215.14
28.	April	-	186,550,215.14
29.	May	-	186,550,215.14
30.	June	-	210,177,957.28
31.	July	-	188,034,592.54
32.	August	-	194,778,961.16
33.	September	-	202,354,668.42
34.	October	-	250,084,933.61
35.	November	-	224,022,075.16
36.	December	-	202.354,668.42
TOTAL			**N2,431,744,354.51**

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
SHARE OF STATUTORY ALLOCATION FROM OTHER AGENCIES 2025 (C)

SN	MONTHS	DISTRIBUTION OF ELECTRONIC LEVY	EXCHANGE GAIN	SOLID MINIRAL	TOTAL
1	JANUARY	9,559,409.45	82,559,409.43	-	92,118,818.88
2	FEBRUARY	6,350,361.32	43,045,339.31	-	49,395,700.63
3	MARCH	10,668,708.54	5,676,115.00	-	16,344,823.54
4	APRIL	10,668,708.54	5,676,115.00	-	16,344,823.54
5	MAY	10,668,708.54	5,676,115.00	-	16,344,823.54
6	JUNE	8,457,360.54	16,053,684.91	-	24,511,045.45
7	JULY	8,942,155.34	8,403,346.38	23,120,281.07	40,465,782.79
8	AUGUST	11,438,686.46	8,577,654.15	-	18,501,267.83
9	SEPTEMBER	9,811,875.35	8,689,392.48	-	15,501,267.83
10	OCTOBER	15,462,708.38	-	-	14,462,708.38
11	NOVEMBER	14,442,886.96	-	-	14,442,886.96
12	DECEMBER	9,811,875.35	8,689,392.48	-	18,501,267.83
	TOTALS	**126,283,444.77**	**193,046,564.14**	**23,120,281.07**	**342,450,289.98**

SAKABA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	2,443,072,528.67	2,443,072,528.67	-
	Add. Deduction from loan Repayment	B	-	-	-
	Share of Statutory – other agencies	C	342,450,289.98	342,450,289.98	-
	Share of Federal Account Allocation: Excess crude oil	D	-	-	-
	TOTAL GROSS FAAC ALLOCATION TO SAKABA LG		**2,785,522,818.65**	**2,785,522,818.65**	**-**
	(B) Value Added Tax	E			
	Share of value Added Tax (VAT)		2,431,744,354.51	2,431,744,354.51	
	TOTAL		**5,217,267,173.16**	**5,217,267,173.16**	

RE: AUDIT INSPECTION REPORT IN RESPECT OF SAKABA LOCAL GOVERNMENT COUNCIL TREASURY MAIN, REVENUE AND SALARY ACCOUNTSFOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

A. MAIN ACCOUNT

1. INCOME AND EXPENDITURE

During the period covered by my report it was revealed that Sakaba Local Government Council failed to account for the sum of ₦9,641,808,58. Details were attached to the main report sent to Council as appendix "A".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council replied that the discrepancies was a result of over and under casting cash book, but now sorted out.

RECOMMENDATION

Nevertheless, the said adjustments or reconciliation were not made available for my reexamination or be surcharge in accordance with FM 39.3(a & b).

2. THE COUNCIL CASH BOOK:-

It was observed that this main book was not been balanced monthly, contrary to Financial Memoranda provision number 19:20 and 19:34 respectively.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council responded that the cash book has now been balanced.

RECOMMENDATION

Though they responded to have corrected the anomaly, but of the time of writing this report, the Council failed to present the said cash book for reexamination. Therefore, our observation stands pending the presentation of the said cash book and the Cashier shall be surcharge in accordance with FM 39.3(a & b).

3. UNPRESENTED PAYMENT VOUCHERS (OTHER CHARGES)

During the scrutiny of treasury records at my disposal shows that payment vouchers worth ₦18,888,954.14 were not made available to me during the audit inspection; contrary to FM 14:29. Details were attached to the main report sent to the Council as appendix "C".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.

RESPONSE

The Council responded that the vouchers are now available.

RECOMMENDATION

Despite the assurance from the Council, but still the payment vouchers are not presented for reexamination. Therefore, our observation stands pending the presentation of the vouchers in question and the Director Finance shall be surcharge in accordance with FM 39.3(a & b).

4. **PAYMENT WITHOUT AUTHORIZATION AND INTERNAL AUDITOR INITIAL**:-

Examination of accounting records available revealed that payment vouchers worth ₦16,744,623.42 paid without endorsement by the internal auditor; contrary to FM 14:10. Details were attached to the main report sent to the Council as appendix "D".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.

RESPONSE

The Council responded that the Internal Auditor was not in office when the records were presented to us.

RECOMMENDATION

Section 14.10 of the Financial Memoranda stipulated that payment shall not be effected until certified by the Internal Auditor not after the payments. Therefore, the Director Finance shall be warned against negligence of duty and be surcharge in accordance with FM 39.3(a & b).

5. **PAYMENT OF ALLOWANCE**:-

During our examination of allowances it was revealed that Sakaba Local Government had received the sum of ₦94,677,803.88 for the payment of allowances, but surprisingly only the sum of ₦90,657,792.00 appeared to have been expended leaving the total sum of ₦4,020,000.00 unaccounted for. Appendix "H" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council responded that the vouchers are now available for inspection.

RECOMMENDATION

The schedule officer shall be warned against future occurrence or be surcharge in accordance with FM 39.3(a & b).

INTERNALLY GENERATED REVENUE:-

It was disheartening to note that Sakaba Local Government Council could account for the Internally Generated Revenue.

Examination further confirmed that Sakaba Local Government lacked checks on revenue collectors which might have contributed to the poor performances.

Therefore, the Sakaba Local Government Council should institute effective internal control mechanisms to block all loopholes to harness internal generated revenue performance.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

The Council replied that the Local Government has been ravage by banditry and kidnaping.

RECOMMENDATION

But to our surprise, the Council still posted internally generated revenue on their cash flow statement. Therefore, the management shall present unequivocal reasons or be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

SHANGA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Shanga Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Shanga Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE EXECUTIVE CHAIRMAN

SHANGA LOCAL GOVERNMENT

KEBBI STATE

Our Ref:..... *Your Ref*..... *Date*.....

STATEMENT OF FINANCIAL RESPONSIBILITY

The general purpose financial statement has been prepared by Director finance and Supply of **Shanga Local Government Council** based on available records and in compliance with IPSAS cash basis of accounting policy of Public Sector Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period and the statement represented actual figures extracted from the books of **Shanga Local Government Council.**

The Director Finance accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with Internal Public Sector Accounting Standard IPSAS cash basis accounting for all Public Sector Entities (PSE) in Nigeria.

These general purpose financial statement fairly reflected the financial position of **Shanga Local Government Council** for the year ended 31st December, 2025.

CHAIRMAN
Shanga Local Government Council

Signature: .....
Date: 19/5/2026

TREASURER
Shanga Local Government Council

Signature: .....
Date: 18-05-2026

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Shanga Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Shanga Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities **Receipts**			
1,224,874,595	Statutory Allocation	1	2,909,779,724.13	1,856,023,208.36
3,061,984,290	Value Added Allocation	1	2,578,446,676.51	1,927,882,121.37
4,286,858,885	**SUB TOTAL STATUTORY ALLOCATION**		**5,488,226,400.64**	**3,783,905,329.72**
13,000,000	Direct Taxes	2	21,165,250.11	20,165,250.11
45,000,000	License	2	21,400,50.90	22,160,350.10
45,000,000	Fess	2	18,900,250.11	16,250,950.12
-	Fine	2	-	10,211,130.16
37,000,000	Earning	2	45,121,600.15	26,136.50
22,000,000	Sale of Gov't Building	2	5,210,116.15	12,962,140.77
162,000,000	**TOTAL INDEPENDENT REVENUE**		**111,797,467.42**	**81,775,957.76**
38,161,740	Other revenue sources from State IGR	3	-	-
38,161,740	Total Revenue Sources of Shanga LGA	3	-	-
4,487,020,625	**TOTAL RECEIPTS**		**5,600,023,868.06**	**3,865,681,278.48**
	PAYMENT			
408,323,409	Personnel cost	4	904,995,657.83	587,382,576.89
169,065,913.50	Contribution to pension	5	169,065,913.50	162,130,874.38
72,000,000	Overhead cost	6	72,000,000	45,000,000
1,333,758,716	Subvention	8	1,560,998,142.38	975,359,301.80
1,928,371,432.07	**TOTAL PAYMENTS**		**2,707,059,713.70**	**1,779,872,692.35**
2,558,649,192.93	Net cash from operating Activities		2,892,964,154.36	2,085,808,595.13
	CASH FLOW FROM INVESTING ACTIVITIES			
763,000,000	Capital Expenditure Administrative Sector	11	893,591,901.28	305,116,205.10
2,481,000,000	Capital Expenditure Economic Sector		950,216,417.10	1,164,326,172.23

900,397,873	Capital Expenditure Social Sector		513,216,415.15	310,142,116.15
754,000,000	Capital Expenditure Regional Sector		536,567,167.75	306,211,666.77
4,498,397.873	Net cash flow from Investing Activities		(627,746.99)	2,085,796,160.25
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		(627,746.99)	12,434.88
	TOTAL CASH FLOW		**-**	**-**
	Net Cash flow for the year		(627,746.92)	12,434.88
	Cash flow & its equivalent as at 1/1/2025		780,516.88	768,082.00
	Cash flow & its equivalent as at 31/12/2025		152,769.96	780,516.85

STATEMENT NO. 2

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		152,769.96	780,516.88
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of Kebbi State Joint Account	12	2,892,964,154.36	2,085,808,595.13
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		**2,893,116,924.32**	**2,086,589,112.01**
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	17,142,857.14	17,142,857.14
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		17,142,857.14	17,142,857.14
TOTAL ASSETS		**2,910,259,781.46**	**2,103,731,969.15**
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		-	-
Capital Development fund		2,893,116,924.32	2,086,589,112.01
Trust and other pubic fund		17,142,857.14	17,142,857.14
Police rewards fund		NIL	-
TOTAL PUBLIC FUNDS		**2,910,259,781.46**	**2,103,731,969.15**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		**NIL**	**NIL**
OTHER LIABILITIES			
Deposit	25	-	-
TOTAL LIABILITIES		**2,910,259,781.46**	**2,103,731,969.15**

STATEMENT NO. 3

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
1,856,023,208.36	Statutory Allocation	1	2,909,779,724.13	1,224,874,595	-138%
1,927,882,121.37	Value Added Allocation	1	2,578,446,676.51	3,061,984.290	16%
3,783,905,329.72	Sub Total Statutory Allocation		5,488,226,400.64	4,286,858,885	
	INDEPENDENT REVENUE				
20,165,250.11	Direct Taxes	2	21,165,250.11	13,000,000.00	-63%
22,160,350.10	License	2	21,400,250.11	45,000,000.00	52%
16,250,950.12	Fees	2	18,900,250.11	45,000,000.00	58%
10,211,130.16	Fines	2	-	-	-
26,136.50	Earning from commercial undertaking	2	45,121,600.15	37,000,000.00	-22%
12,962,140.77	Sales of Govt Building	2	5,210,116.15	37,000,000.00	76%
81,775,957.76	**TOTAL INDEPENDENT REVENUE**		**111,797,467.42**	**162,000,000.00**	**-**
-	Other revenue sources from State IGR.		-	38,161,740.00	100%
-	Total other revenue sources		-	38,161,740.00	
3,865,681,287.48	**TOTAL REVENUE**		**5,600,023,868.06**	**4,487,020,625**	
	LESS EXPENDITURE				
587,382,516.89	Personnel cost	4	904,995,657.83	408,323,409	-122%
162,130,874.38	Contribution to Pension	5	169,065,913.50	169,065,913.50	-
45,000,000.00	Overhead Cost	6	72,000,000.00	72,000,000.00	-
975,359,301.80	Subventions to Parastatals	8	1,560,998,142.38	1,333,758,716	-107%
1,779,872,692.35	**TOTAL EXPENDITURE**		**2,707,059,713.76**	**1,928,371,432.07**	
2,085,808,595.13	Operating Balance		2,892,946,154.36	2,558,649,192.93	-13%
-	APPROPRIETION/TRANSFERS		2,444,405,483.32	-	-
-	Closing Balance		-	-	-

STATEMENT NO. 4

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
2,073,885,221.11	Transfer from consolidated revenue fund		2,892,964,154.36	2,558,649,192.93	-13%
2,073,885,211.11	Total Revenue available		2,892,964,154.36	2,558,649,192.93	-13%
	LESS CAPITAL EXPENDITURE				
315,605,111.10	Capital Expenditure: Administrative Sector		892,811,384.44	763,000,000	-
1,000,000,000	Capital expenditure: Economic Sector		1,025,600,150.10	2,481,000,000	-
455,383,343.02	Capital Expenditure: Social Sector		516,250,900.50	900,397,813	-
302,116,250.11	Capital expenditure: Regional Sector		458,148,949.40	754,000,000	-
2,073,704,704.23	**TOTAL CAPITAL EXPENDITURE**		**2,892,811,384.44**	**4,498,397,873**	
780,516.88	Closing Balance		152,769.92	-	-

DEF NOTE: 'A'

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATUTORY ALLOCATION FOR THE YEAR ENDED
31ST DECEMBER, 2025

			₦
37.	January	-	76,374,174.18
38.	February	-	156,497,733.43
39.	March	-	166,814,066.27
40.	April	-	166,814,066.27
41.	May	-	166,814,066.27
42.	June	-	179,227,374.13
43.	July	-	216,090,151.53
44.	August	-	279,556,914.72
45.	September	-	283,266,323.72
46.	October	-	264,921,970.45
47.	November	-	296,351,494.16
48.	December	-	304,392,779.60
TOTAL		**=**	**N2,555,121,114.73**

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
VALUE ADDED TAX FOR THE YEAR ENDED 31ST DECEMBER, 2025

			₦
37.	January	-	197,969,157.20
38.	February	-	239,262,493.77
39.	March	-	203,560,620.56
40.	April	-	203,560,620.56
41.	May	-	203,560,620.56
42.	June	-	229,485,107.24
43.	July	-	205,661,243.39
44.	August	-	212,658,961.16
45.	September	-	221,766,048.79
46.	October	-	272,766,048.79
47.	November	-	225,218,792.59
48.	December	-	163,608,269.53
TOTAL			**N2,578,446,676.51**

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
SHARE OF STATUTORY ALLOCATION FROM OTHER AGENCIES 2025 (C)

SN	MONTHS	DISTRIBUTION OF ELECTRONIC LEVY	EXCHANGE GAIN	SOLID MINIRAL	TOTAL
1	JANUARY	10,527,594.74	85,645,591.63	-	96,173,186.37
2	FEBRUARY	6,923,884.79	44,670,270.62	-	51,594,155.41
3	MARCH	11,650,398.95	5,890,384.36	-	17,540,783.31
4	APRIL	11,650,398.95	5,890,384.36	-	17,540,783.31
5	MAY	11,650,398.95	5,890,384.36	-	17,540,783.31
6	JUNE	9,229,599.27	16,659,700.24	-	25,889,299.51
7	JULY	9,756,192,.68	8,720,566.80	23,993,055.44	42,469,814.92
8	AUGUST	12,488,221.93	8,901,454.56	-	21,389,679.49
9	SEPTEMBER	10,714,482.18	9,017,410.94	-	18,731,893.12
10	OCTOBER	16,905,316.61	-	-	16,905,316.61
11	NOVEMBER	15,779,049.75	-	-	15,779,049.75
12	DECEMBER	13,103,867.29	8,689,392.48	-	13,103,867.29
	TOTALS	**140,379,406.09**	**191,286,147.87**	**23,993,055.44**	**354,658,609.40**

SHANGA LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	2,555,121,114.73	2,555,121,114.73	-
	Add. Deduction from loan Repayment	B	-	-	-
	Share of Statutory – other agencies	C	354,658,609.00	354,658,609.40	-
	Share of Federal Account Allocation: Excess crude oil	D	-	-	-
	TOTAL GROSS FAAC ALLOCATION TO SHANGA LG		**-**	**-**	**-**
	(B) Value Added Tax	E	2,909,779,724.13	2,909,779,724.13	
	Share of value Added Tax (VAT)		2,578,446,676.57	2,578,446,676.57	
	TOTAL		**5,488,226,400.64**	**5,488,226,400.64**	

RE: AUDIT INSPECTION REPORT IN RESPECT OF SHANGA LOCAL GOVERNMENT COUNCIL'S MAIN, ASALRY AND REVENUEACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

1. THE BOOKS OF ACCOUNTS

Audit examination the name Local Government Council books of accounts revealed that, the way and manners in which these records and books of accounts were kept and maintained is unacceptable due to the following lapses.

a. The council treasury cash book was not balanced, on monthly by month basis as stipulated by F.M 19.20.
b. Monthly bank reconciliation statement were not prepared during the period under review as none was submitted to me for the audit examination contrary to F.M 39.3 and F.M 19 – 13 – 26 in view of the above, not much reliance could be placed on the council cash book (as a result of its deficiency) to provide credible accounting information.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations, corrected the anomaly and promise to guard against future occurrence.

On the issue of bank reconciliation, the Council responded that "we don't normally do it monthly but at the end year since the introduction of E-payment…"

RECOMMENDATION

The Director Finance shall present to me the updated cash book for confirmation and reexamination or be surcharge in accordance with FM 39.3(b).

Secondly, the Council failed to enlighten us on when Financial Memoranda was repeal and/or enactment of any law that abolish reconciliation of financial records. Therefore, the Director Finance shall be surcharge in accordance with FM 39.3(b)(5).

2. INTERNAL AUDIT UNIT

The effectiveness of Internal Audit operation during the year under review was not encouraging, in view of the deliberate neglect of the unit and violation of the extant regulations, contrary to F.M 40.10.

Conversely, the internal audit unit of the Local Government Council did not designed any audit programmed to work with and that Internal Auditor's report (which was supposed to be at least ones quarterly to the Honourable Chairman) was not presented to me. At the same time the council audit correspondence register was not maintained, which is a clear contradiction of Financial Memoranda chapter 40.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement

RESPONSE

The Council admitted the observations.

RECOMMENDATION

The council Internal Auditor should be made to explain the circumstances behind the scenario and henceforth ensures that effective and efficient Internal Audit procedural operations are put in place for the effective internal control mechanism.

3. INCOME AND EXPENDITURE

It was observed with dismay that your Council failed to account of ₦14,497,204.55 as per details in appendix "A" of the main report sent to the Council.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.
c. Possible misappropriation of public funds

RESPONSE

The Council admitted the observation and blame to anomaly to the Cashier.

RECOMMENDATION

The Director Finance shall present the updated records for reexamination otherwise, the Schedule shall be made to refund the unaccounted balance and be surcharge in accordance with FM 39.3(a & b).

4. INCOME AND EXPENDITURE (SALARY)

Similar audit examination of the available records revealed that your Council failed to account for the sum of ₦2,058,290.22. Details were attached to the main report sent to the Council as appendix "C".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.
c. Possible misappropriation of public funds

RESPONSE

The Council admitted the observation and blame to anomaly to the Cashier.

RECOMMENDATION

The Director Finance shall present the updated records for reexamination otherwise, the errand officer shall be made to refund the unaccounted balance and be surcharge in accordance with FM 39.3(a & b).

5. **PAYMENT VOUCHERS**

a. Payment voucher no. 1/9/2025 paid to Na'atu Nig. Ltd for the purchase of rice to Shanga Local Government Council worth ₦34,000,000.00.The payment vouchers was not recorded into cash book, invoice not attached, LPO also not attached.

c. Payment voucher 2/7/2025 paid to Na'atu Nig. Ltd amounting to ₦15,408,857.00 for the purchase of food items. Examination revealed that the payment voucher was not accompanied with local purchase order, invoice and not authorized by the officer controlling the vote.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.
c. Possible misappropriation of public funds

RESPONSE

The Council admitted the observations but updated the payment vouchers and promise to guard against future occurrence.

RECOMMENDATION

The Director Finance shall present the updated records for reexamination otherwise, the culprit shall be made to refund the unaccounted balance and be surcharge in accordance with FM 39.3(a & b).

6. PAYMENT VOUCHERS NOT ENDORSED BY THE OFFICERS CONTROLING THE VOTES AND INTERNAL AUDITOR

The payment vouchers totaling ₦111,863,626.28 were observed to have been paid to various individuals to execute Local Government functions during the period without passing through the officer controlling the vote (OCV) and Internal Audit certifications which is contrary to Financial Memoranda provision 14.10 and 40.10 and that all these payment did not warrant the haste for payment without following laid down. Details on appendix "E" attached to the main report sent to the Council.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.

RESPONSE

The Council admitted the observation and apologize the negligence.

RECOMMENDATION

The Director Finance shall present the updated records for reexamination otherwise, the culprit shall be made to refund the unaccounted balance and be surcharge in accordance with FM 39.3(a & b).

7. REVENUE RECORDS

It was disheartening to report that Shanga Local Government did not maintained a single record in respect of internally generated revenue; due to the fact that none was presented to me for examination despite repeated request.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.
c. Possible misappropriation of public funds

RESPONSE

The Council admitted the observation but attributed the short comings to the activities of the bandits terrorizing the area.

RECOMMENDATION

Never the less, the Director Finance shall present the bank statement of the revenue account for our perusal and certification; otherwise, the culprit shall be made to refund the unaccounted balance and be surcharge in accordance with FM 39.3(a & b).



Faruk B. Muhammad, FCNA, FCFA

Auditor General for Local Governments

Kebbi State

SURU LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Suru Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Suru Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

OFFICE OF THE EXECUTIVE CHAIRMAN

SURU LOCAL GOVERNMENT COUNCIL

DAKINGARI, KEBBI STATE OF NIGERIA

Local Government Secretariat
Headquarter-Dakingari
Kebbi State, Nigeria

Our Ref: _____ Your Ref: _____ Date: 20/05/2026

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statement, the information conform and their compliance with the financial (Control and management) act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of the local government as at 31st December, 2025 and its operations for the year ended on that date.

Treasurer

Date: 21 - 5 - 2026

Executive Chairman

Date: 21 - 05 - 26

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Suru Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Suru Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

SURU LOCAL GOVERNMENT

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025

ANNUAL BUDGET 2025	Cash flows from operating activities Receipt	NOTES	ACTUAL YEAR 2025	YEAR 2024
3,497252,551.00	Statutory allocations: FAAC	1	3,100,633689.69	2,029,826,995.97
3,399860,136.00	Value added Tax allocation	1	2,712,778075.16	1,680,730,839.08
6,797,122,687.00	*Sub-total: statuto*ry Allocation		5,813,411,764.85	3,710,577,835.05
13,000,000.00	Direct taxes	2	7,500.000	7,300,000
10,000,000.00	Licenses	2	3,000,000	3,400,000
	Mining rents	2		
	Royalties	2		
17,000,000	Fees:	2	4,100,000	4,600,000
15,000,000	Fines	2	1,400,000	
	Sales	2		1,000,000
19,000,000	Earning	2	2,150,000	1,500,000
19,000,000	Rent of government buildings	2	3,000,000	
	Sales/rent on land and others	2		2,700,0000
	Repayments: General	2		
	Investment income	2		
1,900,000	Interest earned	2		
	Re-imbursement	2		
77,800,000	Sub-total-independent revenue		21,150,000	20,500,000
31,161,740.00	Other revenue sources of the government	3	19,000,000	18,122,33.22
6,906,074,427.00	Total receipt		5,853,561,764.85	3,749,200,168.27
	Payment			
788,197,330.00	Personnel costs (including salaries on CRF Charges)	4	1,095,404.025.96	780,490.664.80
1,567,411,563,00	Federal/states/LGC Gov. contribution to pension	5	198,747,167.41	402,188,222.33
221,400,000	Over head charges	6	72,000,000	45,000,000
	Consolidated revenue fund charges (inlc, service wide votes)	7		
2,003,169,022.00	Subvention to parastatals	8	21,104,878,805.02	932,144,623.52
	Other operating activities			
	Other transfer			
	Total payments		3,471,029,998.39	2,159,823.510.65
			2,382,531,766.03	
	Net cash from operating activities			1,589,376,657.62

	Cash flow from investing activities			
580,000,000	Capital expenditure: administrative sector	11	572,000,000	4,13,592,812.48
1,978,891,171	Capital expenditure: economic sector	11	453,000.000	
	Capital expenditure: law and justice	11		
133,235,249	Capital expenditure: regional development	11	412,510,112,46	
355,000,000	Capital expenditure: funded for Aid and Grants	10	957,161,019.95	956,882,762.98
	Net cash flow from investing activities		(12,139,366.38)	1,577,285,851.16
	Cash flows from financing activities			
	Proceeds from aid and grants	10		
	Proceeds from external loan	19		
	Proceeds from internal loan: FGN/Treasury Bond	20		
	Proceeds from internal loan: NTBs etc	21		
	Proceeds from development of Nat resources	23		
	Proceeds of loans from other funds	24		
	Repayment external loans (including servicing)	19		
	Repayment of FGN/treasury Bonds	20		
	Repayment of internal loan	21		
	Repayment of loan from development of Nat. resources	23		
	Repayment of loan from other funds	24		
	Net cashflows from financing activities			
	Net (increase)/Decrease in cash and its equivalent		(12,139,366.38)	12,090,806.46
	Cash B its equivalent as at 1st January 2024		12,510,112.46	419,306
	Cash B its equivalent as at 1st January 2024		370,746;08	

STATEMENT NO. 2

SURU LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

DESCRIPTION	NOTE	2025	2024
ASSET		370,746.08	12,510,122.46
Cash at Hand Bank Balance			Nill
Pension account with (CBN)			Nill
Other bank of treasury			
Cash balance of trust and other funds of L/Govt	12	2,382,531,766.03	2,684,364.14
Cash balance with federal pay office sub treasury	13		
Cash held by ministries, department and agencies	14		
TOTAL LIQUID ASSETS		2,382,902,512.11	15,194,476.60
INVESTMENT AND OTHER CASH **ASSETS**			
Local government council Investments	15	20,417,857.14	20,417,857.14
Impress	16		
Advances	17		
Revolving loan Granted	18		
TOTAL INVESTMENT AND OTHER CASH ASSETS		20,417,857.14	20,417,857.14
TOTAL ASSECTS		2,403,320,369.25	35,612,261.74
LIABILITIES **PUBLIC FUNDS**			13,907,696.85
Consolidate Revenue fund		18,679,138.12	13,907,969.85
Capital Development fund		9,565,271.40	21,704,636.89
Trust and other public fund		2,375,075,959.73	

Police rewards fund			35,612,333.74
TOTAL PUBLIC FUNDS			35,612,261.74
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19		
LGC Bonds/Treasury Bond	20		
Nigerian Treasury Bills	21		
Development loan Stock	22		
Other Internal loan	23		
Internal loans from other loans	24		
TOTAL EXTERNAL/INTERNAL LOAN			
OTHER LIABILITIES			
Deposit			
TOTAL LIABILITIES		2,403,320,369.25	35,612,261.74

STATEMENT NO. 3

SURU LOCAL GOVERNMENT

STATEMENT CONSOLIDATE REVENUE FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2025

Actual Previous Year (2024)	OPENING BALANCE	NOTE	ACTUAL YEAR 2025 21,138,469.23	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE OR FINAL BUDGET
2,029,826,995.97	**ADD/REVENUE** Statutory Allocations: FAAC	1	3,100,633,689.60	3,497,252,551			11%
1,680,730,839.08	Value Added Tax Allocation	1	2,712,778,075.16	3,922,860,136			18%
3,710,577,835,05	Sub-Total: statutory Allocation		5,813,411,764,85	6,797,112,687.00			14%
7,300,000	Direct Taxes	2	7,500,000	13,000,000			42%
3,400,000	Licenses	2	3,000,000	10,000,000			70%
	Mining Rents:	2					
	Royalties	2					
4,600,000	Fees:	2	4,100,000	17,000,000			76%
	Fines	2	1,400,000	15,000,000			91%
1,000,000	Sales	2					
1,500,000	Earning	2	2,100,000	1,900,000			-11%
	Sales/Rent of Government Buildings	2					
2,700,000	Rent on Lands and other	2	3,000,000	19,000,000			84%
	Repayments: General	2					
	Investment Income	2		1,900,000			
	Interest Earned	2					
	Re-Imbursement	2					
20,500,000	Sub-Total-Independent Revenue		21,150,000	77,800,000			

18,122,333.22	Other Revenue Sources of the Government	3	19,000,000	31,161,740,00			39%
3,770,338,637.50	Total Revenue		5,853,561,764,85	6,906,074,427.00			15%
	LESS EXPENDITURE						
780,490,664.80	Personnel Cost (Including Salaries on CRF Charges)	4	1,095,404,025.96	788,197,330			-39%
402,188,222.33	Federal/State/ LGC Gov. Contribution to Pension	5	198,747,167.41	1,567,411,563			87%
45,000,000	Overhead Charges	6	72,000,000	221,400,000			67%
	Consolidated Revenue Fund Charges (Inlc, Service Wide Vote)	7					
932,144,623.52	Subvention to parastatals	8	2,104,878,805.02	2,003,169,022			-5%
	OTHER RECURRENT PAYMENT/EXPENDITURE						
	Repayments: External Loans FGN/States/LGC	19					
	Repayments: FGN/States/LGC Bonds & Treasury Bond	20					
	Repayments: Nigerian Treasury Bills (NBT)	21					
	Repayments:	22					

	Development Loan Stock						
	Repayment: Other Loans (Promissionary Notes)	23					
	Repayments: Internal Loan from other funds	24					
2,159,825,570.65	Total Expenditure		3,471,029,998.39				
1,610,513,066.85	OPENING BALANCE		2,382,531,766.03				
	APPROPRIATIONS/ TRANSFERS						
1,596,053,370.00	Transfer to Capital Development Fund	9	2,086,199,666.90				
13,907,696.85	CLOSING BALANCE		18,679,138.12				

STATEMENT NO. 4
SURU LOCAL GOVERNMENT KEBBI STATE GOVERNMENTOF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL PREVIOUS YEAR (2024)	OPENING BALANCE	NOTE	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET (2025)	INITIAL/ORIGINAL BUDGET (2025)	SUPPLEMENTARY BUDGET (2025)	PERFORMANCE ON TOTAL %
			21,704,636.89	N	N	N	%
1,596,053,370.00	ADD/REVENUE Transfer from Consolidated Revenue Fund	9	2,382,531,766.90		XX	XX	
	Aid and Grants	10			XX	XX	
XX	External Loans: FGN/State/LGC	19			XX	XX	
XX	FGN/State/LGC bonds & Treasury Bonds	20			XX	XX	
XX	Nigerian Treasury Bills (NTB)	21			XX	XX	
XX	Development Loan Stock	22			XX	XX	
XX	Other internal loan (promissory Notes)	23			XX	XX	
XX	Internal Loans from Other Funds	24			XX	XX	
XX							
	TOTAL REVENUE AVAILABLE		2,404,236,403.79		0.00	0.00	
1,598,990,488.05							
	LESS CAPITA; EXPENDIRURE						
	Capital Expenditure Administrative Sector	11	572,000,000	580,000,000	XX	XX	1%
413,592,813.08	Capital Expenditure: Economic Sector	11	453,000,000	1,978,891,171	XX	XX	77%
651,848,341.25	Capital Expenditure: law & Justice	11			XX	XX	
	Capital Expenditure: regional Development	11	412,510,112.46	133,235,249	XX	XX	-210%
206,810,275.70	Capital Expenditure:	11	957,161,019.95	355,000,000	XX	XX	-170%

	Social Service Sector						
305,034,421.73	Capital Expenditure: Funded from Aid & Grants	10			XX	XX	
	TOTAL CAPITAL EXPENDITURE		2,394,671,132.39	3,047,126,420.00	XX	XX	
1,577,285,851.16							
	Intangible Assets						
	CLOSING BALANCE		9,565,271.40				
21,704,636.89							

Name and Signature of ……..

Accountant General of the Federal/Accountant of the State /Local Government Treasurer

SURU LOCAL GOVERNMENT OF NIGERIA
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	Details					
		Ref. Note	Amount	Amount		Remark
1.	A- share of Statutory Allocation from FAAC			3,100,633,689.69		
	Net Share of Statutory Allocation from FAAC	A				
	Add: Deduction at Source for Loan Repayment	B				
	Share of Statutory Allocation other Agencies	C				
	Share of federal accounts allocation-excess crude oil	D				
	Total (GROSS) FAAC Allocation to FGN/SG/LG					
	B. value added tax	E				
2.	Internally generated revenue (independent)		Actual	Budget	Variance	
	Direct Taxes		7,500,000			
	MDA 1					
	MDA 2					
	MDA 3					

	e.t.c					
	Total-Direct Taxes		7,500,000			
	Licenses		3,000,000			
	MDA 1					
	MDA 2					
	MDA 3					
	Etc					
	Total Licenses		3,000,000			
	Mining Rents					
	MDA1					
	MDA 2					
	MDA 3					
	e.t.c.					
	Total Mining Rents					
	Royalties					
	MDA 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Royalties					
	Fees		4,100,000			
	MD1					
	MDA 2					
	MDA 3					
	e.t.c.					
	Total Fees		4,100,000			
	Fines		1,400,000			
	MD1					
	MDA2					
	MDA 3					
	e.t.c					
	Total Fines		1,400,000			
	Sales					
	MD 1					
	MDA 2					
	MDA 3					
	e.t.c.					
	Total Sales					

	Earnings		2,150,000			
	MD1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Earnings		2,150,000			
	Rents of Government Building		3,000,000			
	Sales/Rent on Lands and others					
	MD 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Sale/Rent on Lands and others		3,000,000			
	Repayment					
	MD 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Repayment					
	Investment Income					
	MD 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Investment Income					
	Interest Earned					
	Re-imbursement					
	MD 1					

	MDA 2					
	MDA 3					
	e.t.c					
	Total Re-imbursement					
3	Other Revenue of the ……. Government					
	MD 1					
	MDA 2					
	MDA 3					
	e.t.c					
	Total Other Revenue Sources					

RE: AUDIT INSPECTION REPORT IN RESPECT OF SURU LOCAL GOVERNMENTON MAIN, SALARY AND REVENUE ACCOUNTSFOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

1. INCOME AND EXPENDITURE

The Suru Local Government Council failed to account for the sum of ₦5,704,108.11. Appendix "A" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible mistakes or misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The officers who authorized the payments shall be made to account for the amount in question and/or be surcharge in accordance with FM 39.3(a & b).

2. THE COUNCIL CASH BOOK

It is disheartening to note that cash book was not properly maintained due to the fact that financial transaction in both credit and debit side appeared not have been balanced off for the period under review.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Negligence of duty

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance and Cashier shall be mandated to be alive with his responsibilities and/or be surcharge in accordance with FM 39.3(a & b).

3. BANK RECONCILIATION STATEMENT

It is also disheartening to note that, your Local Government Council deliberately ignored preparation of monthly reconciliation of the accounts, violating F.M 19.23 and 19.24 respectively.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to explain the reason for gross negligence of duty and/or be surcharge in accordance with FM 39.3(a & b).

4. OUTSTANDING PAYMENT VOUCHERS

Examinations of the available records revealed that payment vouchers totaling ₦140,114,067.25 were paid without presenting them to me for inspection despite repeated request. Appendix "B" attached to the main report sent to Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible misappropriation of funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the said vouchers and/or be surcharge in accordance with FM 39.3(a & b).

5. **THE SUBSIDIARY BOOKS OF ACCOUNT**

Daily and monthly abstract, deposit Ledger, contract register and so on; was all neglected by your Local Government Council.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be warned against negligence of duty and/or be surcharge in accordance with FM 39.3(a & b).

6. PAYMENT VOUCHERS

i. Payment Voucher number 40/8/25 was paid to unknown person amounting to ₦15,000,000.00 for refuse collection and drainage evacuation. Examination revealed that only conveyance of approval letter from the Ministry for Local Governments appeared to be attached to the payment vouchers.

ii. Payment Voucher number 47/12/2025 paid to DPM Suru Local Government Council amounting to ₦20,000,000.00 to tackle security challenges across the Local Government Council. Examination revealed that no documentary evidence attached to payment voucher, but to my surprise, the payments have already been paid.

iv. Payment Voucher No 39/7/2025 paid to unknown amounting to ₦15,722,857.14 for the purchase of millet in respect of Ramadan fasting.

Examination reveals that, only conveyance was attached to the payment voucher and your Local Government Council neglected other part of documentary evidences.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible mistakes or misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be compel to account for the sum or refund the amount involved and/or be surcharge in accordance with FM 39.3(a & b).

SALARY

Examination revealed that, Suru Local Government Council have failed to account for the sum of ₦3,779,136.35. Details were attached to the main report sent to the Council as appendix "C".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible mistakes or misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sum in question and be surcharge in accordance with FM 39.3(a & b).

REVENUE

HARAJI

Suru Local Government Council only account for the sum of ₦13,632,000.00 out of the sum posted on the cash flow statement.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a)(6).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State

YAURI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Yauri Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Yauri Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

Office of the Chairman

YAURI LOCAL GOVERNMENT COUNCIL

YELWA-YAURI, KEBBI STATE OF NIGERIA

Local Government Secretariat
Yelwa-Yauri, Kebbi State

SECRET

Our Ref:_____ Your Ref:_____ Date:_____

STATEMENT OF FINANCIAL RESPONSIBILITY

STATEMENTNO1

RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statements have been prepared by the Treasurer of Yours Local Government Council in accordance with the provision of Financial (Council and Management) Act 1958 as amended. The Financial Statement comply with the Generally Accepted Accounting Practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance transactions recorded are within the Statutory Authority and properly recur the use of all public financial resources by the Local Government Council, this system of internal control has operated adequately throughout the reporting period.

Signed:_____ Date: 20-07-2026 Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control And Management Act 1958 as Amended).

In our opinion, these financial statements fairly reflects the financial position of the Local Government as at 31 December, 2025 and its operations for the year ended on that date

Treasure

20-07-2026

Date

Chairman

20/07/2026.

Date

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Yauri Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Yauri Local Government Council as at 31st December, 2024, with exception of observations raised therein.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1
YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE , NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET 2024	DESCRIPTION	NOTE	2024	2023
	Cash Flow from Opening activities **Receipts**			
2,105,000,701	Statutory Allocation	1	1,7789,550,81230	3,073,502061.81
1,467,858,870	Value Added Allocation	1	1,802,013,613.87	877,471,992.78
3,572,857,571	**SUB TOTAL STATUTORY ALLOCATION**		**3,591,013,613.87 x**	**3,950,974054.59**
5,800,000	Direct Taxes	2	16,250,116.25	15,000,000
7,500,000	License	2	17,118,201,.50	10,000,000
6,500,000	Earning	2	15,266,944.16	15,000,000
5,000,000	Rent on Gov't Property	2	4,275,900.77	5,000,000
24,800,000	**TOTAL INDEPENDENT**		**52,911,171.68**	**45,000,000.00**
31,574,874	Other revenue sources from State IGR			
3,629,234,445	**TOTAL RECEIPTS**	**3**	**3,644,475,597.85**	**3,995,974,054.59**
	PAYMENT			
600,000,000	Personnel cost	4	594,614,305.56	461,393,265.57
400,000,000	Contribution to pention	5	328,003,778.89	236,048,028.69
50,000,000	Overhead cost	6	45,000,000.00	36,000,000
987,101,768	Subvention	8	1,084,330,150.56	859,817,533.28
2,037,101,768	**TOTAL PAYMENTS**		**2,051,948,235.01**	**1,593,258,827.54**
1,592,132,677	Net cash from operating Activities		1,592,527,362.84	2,402,715,227.05
	CASH FLOW FROM INVESTING ACTIVITIES			
495,000,000	Capital Expenditure Administrative sector	11	222,454,698.72	388,751,915.55
2,031,648,482	Capital Expenditure Economic Sector		717000,000.00	1017,000,000.00
349,000,000	Capital Expenditure Social Sector		300,000,000.00	500,000,000
453,000,000	Capital Expenditure Regional Sector		300,000,000	500,000,000
3,328,648,482	Net cash flow from Investing Activities		1,539,454,698.72	2,705,751,915.55
	CASH FLOW FROM FINANCING			

	ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resource	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of External loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loan	24	-	-
	Divided Received	-	-	-
	Net each flow from financing Activities		NIL	NIL
	Increase/Decrease in Investment		-	-
	Net (Increase/Decrease in other cash equivalent		53,072,664.11	(3,036,687,.50)
	TATAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		-	-
	Net Cash flow for the year		53,072,664.11	(3,036,687.50)
			1,691,210.46	4,727,897,960.00
	Cash flow & its equivalent as at 31/12/2024		54,763,874.57	1,691,210.46

STATEMENT NO.2

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER,2024

DESCRIPTION	NOTE	2024	2023
ASSETS			
Cash at Hand Bank Balance		54,763,874.57	1,691,210.46
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Gv't	12	Nil	763,157,089.88
Cash Balance with Federal pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS **ASSETS**		**54,763,874.57**	**764,848,300.34**
Local Government Council Investment	15	17,000,000.00	17,000,000.00
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		**17,000,000.00**	**17,000,000.00**
TOTAL ASSETS		71,763,874.57	781,848,300.34
LIABILITIES **PUBLIC FUNDS**			
Consolidate Revenue fund		50,000,000.00	-
Capital Development fund		3,072,664.12	1,691,210.46
Trust and other public fund		18,691,210.45	763,157,089.88
Police reward fund		Nil	-
TOTAL PUBLIC FUNDS		**71,763,874.57**	**764,848,300.34**
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-
Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-

Internal loan from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LOAN		**Nil**	**Nil**
OTHER LIABILITIES			
Deposit	25	Nil	17,000,000.00
TOTAL LIABILITIES		**71,763,874.57**	**781,848,298.34**

STATEMENT NT NO.3

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST

DECEMBER 2024

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED 2024	VARIANCE %
3,073,502,061.81	Statutory Allocation	1	1,789,550,812.30	2,105000,701	-15%
877,471.992.78	Value Added Allocation	1	1,802,013,613.87	1,467,858,870	-23%
3,950,974,.054.99	Sub Total Statutory Allocation		3,591,564,426.17	3,572,857,571	
	INDEPENDENT REVENUE				
15,000,000.00	Direct Taxes	2	16,250,116.25	5,800,00	-180%
10,000,000	License	2	17,118,210.50	7,800,000	-119%
15,000,000	Earnings	2	15,266,944.16	6,500,000	-135%
5,000,000	Rent on Gov't Property	2	4,275,900.77	5,000,000	-14%
45,000,000	**TOTAL INDEPENDENT REVENUE**		52,911,171.68	24,800,000	
-	Other revenue sources from state IGR.		Nil	31,574,874	
3,995,974,054.59	**TOTAL REVENUE**		3,644,475,597.85	3,629,234.445	
	LESS EXPENDITURE				
461,393,265.57	Personnel cost	4	594,614,305.56	600,000,000	-1%
236,048,028.69	Contribution to Pension	5	328,003,778.89	400, 000,000	-18%
36,000,000	Overhead Cost	6	45,000,000	50,000,000	-10%
859,817,533.28	Subventions to Parastatals	8	1,084,330,150.56	987,101,768	-10%
2,402,715,227.05	**TOTAL EXPENDITURE**		**2,051,948,235,01**	**2,037,101.768**	
2,402, 715,227.05	Operating Balance		1,592,527,362.84	1,592,132,677	-0.22%
2,402,715,227.05	APPROPRIETION/TRANSFERS TRANSFER TO CAPITAL DEVELOPMENT FUNDS		1,542,527,362.84	1,592,132,677	-3%
-	Closing Balance		50,000,000	-	-

STATEMENT NO.4

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

2023	DESCRIPTION	NOTE	ACTUAL 2024	BUDGETED	VARIANCE%
2,402, 715,227.05	Transfer from consolidated revenue fund		1,54 2,527,362.84	1,592,132,677	3%
2,402,715,227.05	Total revenue available		1,542,527,362.84	1,592,132,677	
	LESS CAPITAL EXPENDITURE				
401,024,016.59	Capital Expenditure: Administrative Sector		222,454,698.72	495,000,000	55%
100,000,000	Capital expenditure: Economic Sector		717,000,000,	2,031,648,482	65%
500,000,000	Capital Expenditure: Social Sector		300,000,000	349,000,000	14%
2,401,024,016.59	TOTAL CAPITAL EXPENDITURE		1,539,454,698.72	3,328,648.482	
1,691,210.46	Closing Balance		3,072, 664.12		

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	571,927,767.36		
	Add Deduction from loan Repayment	B	-	571,927,767.36	
	Share of Federal Account Allocation Excess crude oil	D		13,383,785.79	
	TOTAL GROSS FAAC ALLOCATION TO YAURI LG			1,789,550,812.30	
	(B) Value Added Tax	E			
	Share of value Added Tax			1,802,013,613.87	
	TOTAL ALLOCATION			**3,591,564,425.90**	

MDA 3	-	-	-
YAURI Local Government Council	4,275,900.00	8,000,000	-724,099.23
TOTAL SALES ON GOV'T BUILDING	4,275,900.00	8,000,000	-724,099.23
OTHER REVENUE SOURCES OF YAURI LG 10% OF STATE SHARE OF IGR			
MDA 1	-	-	-
MDA 2	-	-	-

MDA 3	-	-	-
YAURI Local Government Council	Nil	31,574,874	-31,574,874
TOTAL OTHER REVENUE SOURCES	**Nil**	**31,574,874**	**-31,574,874**

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

TOTAL PERSOEL COST			
YAURI LG, SALARIES FOR THE ENDED 31ST DECEMBER, 2024	594,614,305.56	600,000,000	-5,385,694.44
TOTAL PERSONNEL COST	594,614,305.56	600,000,000	-5385,694.44
(5) CONTRIBUTION TO PENSION YAURI LG,CONTRIBUTION TO PENSION	328,003,778.89	400,000,000	-71,996,221.11
TOTAL CONTRIBUTION TO PENSION	328,003,778.89	400,000,00	-71,996,221.11
(6) OVERHEAD COST			
YAURI LG, OVERHEAD COST FOR THE YEAR ENDED 31ST DECEMBER 2024	45,000,000	50,000,000	5,000,000.00
TOTAL OVERHEAD COST	45,000,000	50,000,000	5,000,000.00
SUBVENTION TO PARASATATALS			
1. YAURI LGEA 2. Contribution to Yauri Emirate 3. Contribution to 0.55% Joint Account Committee 4. Contribution to 0.85% Local 5. Contribution to 25% Rural 6. 0.25% Social Security fund 7. Joint Army/Police Patrol 8. Contribution to Primary Health Care Agency 9. Contribution to LGEA Committee on Basket fund 10. Contribution to ADBs 11. Contribution to Zakka Committee 12. Contribution on Special Assistance 13. Mine Guard	438,423,503.39 39,871,881.95 26,793,474.48 7,776,080.92 462,185,181.20 2,143,746.64 3,600,000 35,850,811.44 2,225,190,48 4,010,274.96 4,800,000.00 19,250,000.00 37,400,000.00		
TOTAL SUBVENTION TO PARASTATALS	**1,084,330,150.56**	**987,101,768**	**97,228,382.56**
(9) TRANSFER TO CAPITAL DEVELOPMENT FUND			

1. Administrative Sector 2. Economic Sector 3. Social Sector 4. Regional Sector	220,763,488 700,000,000 300,000,000 300,000,000	495,000,000 2,031,648,482 349,000,000 453,000,000	-274,236,512 -1,331,648.482 -49,000,000 -153,000,000
TOTAL S	**1,520,763,488**	**3,328,648,482**	**1,807,884,994**
(11) CAPITAL EXPENDITURE ACCORDING TO SECTOR			
Administrative Sector	222,454,698.46	495,000,000	-272,545,301.54
Economic Sector	700,000,000	2,031,648,482	-1,331,648,482
Social Sector	300,000,000	349,000,000	-49,000,000
Regional Sector	300,000,000	453,000,000	-153,000,000
TOTAL DETAILS OF CAPITAL EXPENDITURE	**1,522,454,698.46**	**3,328,648,482**	**-1,806,193,783.54**

	2024	2023
CLOSING BOOK BALANCE OF OTHER FUNDS OF THE GOVERNMENT	54,763,874.57	1,691,210.46
(15) INVESTMENT	**AMOUNT 2024**	**AMOUNT 2023**
1. Investment in Quated Companies (Bua Cement)	700,000.00	700,000.00
2. Investment in Un Quated Companies (Home saving and Loan)	10,000.00	10,000.00
TOTAL INVESTMENT	**17,000,000.00**	**17,000,000.00**

YAURI LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) 2023-2024

FINANCIAL 2023					FINANCIAL 2024			
ADMINISTRATION SECTOR	**FINAL BUDGET**	**REC EXP**	**CAP EXP**	**TOTAL EXP**	**FINAL BUDGET**	**REC EXP**	**CAP EXP**	**TOTAL EXP**
Office of the Chairman	21,323,777	20,323,900	-	20,323,900	41,914,797	40,914,797	-	40,914,797
Office Vice Chairman	20,400,200	19,256,116	-	19,256,116	25,400,200	24,162,200	-	24,162,200
Internal Audit	2,000,000	1,525,200	-	1,525,200	2,000,000	19,250,000	-	1,525,200
Special Assistance	-	-	-	-	20,000,000	19,250,000	-	19,250,000
The Council	93,717,900	90,717,900	-	90,717,900	96,711,870	94,256,200	-	94,256,200
Administrative and General Services	232,052,369	100,000,000	200,000,000	300,000,000	596,354,360	100,000,000	222,454,698.18	322,454,698.18

Secretary to the Council	12,368,592	10,368,592.10	-	10,368,592.10	94,572,620	90,256,100.10	-	90,256,100.10
Economic Sector	937,903,808	40,260,940	800,000,000	840,260,940.00	2,082,648,482	50,162,500	700,000,000	750,162,500
Department of Financial and Supply	128,972,096	120,972,096	-	120,972,096	188,512,332	170,512,000	-	170,512,000
Department of Works Transport, Housing land and Survey	224,694,782	24,166,250	200,000,000	224,166,250	511,000,000	50,166,205	300,000,000	350,166,250
Department of Budget Planning Research and Survey	85,834,571	80,834,510	-	80,834,510	93,125,100	90,256,100	-	90,256,100
Water Sanitation Hygiene Wash	95,000,00	-	95,000,000	95,000,000	160,000,000	-	160,000,000	160,000,000
Women Development	4,000,000	3,600,000	-	3,600,000	4,000,000	3,600,000,	-	3,600,000
Department of Social Development	350,000,000	450,000,000	300,000,000	345,000,000	517,000,000	60,000,000	300,000,000	360,000,000
Department of Education	400,000,000	373,893,676.41	-	373,893,676.41	500,000,000	438,423,508.39	-	438,423,508.39
PHC	177,492,221	177,492,221	-	177,492,221	240,165,210.15	240,165,210.15	-	230,165,200.15
Traditional Rulers	67,810,400	65,200,166.10	-	65,200.166.10	85,076,065	84,076,160.15	-	84,076,160.15

RE: AUDIT INSPECTION REPORT IN RESPECT OF YAURI LOCAL GOVERNMENT COUNCIL'SMAIN, SALARY AND REVENUE ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

2. INCOME AND EXPENDITURE ACCOUNT

Audit examination of the available records revealed that, your Council failed to account for the sum of ₦3,210,331.68 out of total statutory receipts for the year under review. Details were attaché to the main report sent to the Council as appendix "A".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be made to account for the sums in question and be surcharge in accordance with FM 39.3(a).

3. BANK RECONCILIATION STATEMENT

The monthly reconciliation of cashbook and banking records were not done throughout the period under review.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be warned against future occurrence and be surcharge in accordance with FM 39.3(b)(5).

5. STATE OF OTHER BOOKS OF ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2025

i. Examination of books of account and records of Yauri Local Government Council revealed significant improvement was not recorded in the records keeping during the year under review. Some of the Treasury books such as Daily Abstract of Revenue and Expenditure, Deposit and Advance ledger, Personnel Emolument Register, Departmental Vote of Expenditure Account (D.V.E.A) etc were poorly or not maintained at all as they have not been presented to my office for examination.

ii. ASSET AND LIABILITIES

During the period of my audit inspection, the Local Government Council failed to produce the records of asset and liabilities despite several requests up to the time of written this report.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible negligence of duty
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to explain the reason for this flagrant abuse of provisions of Financial Memoranda and be surcharge in accordance with FM 39.3(a & b).

8. OUTSTANDING PAYMENT VOUCHERS

Audit examination of cashbook revealed that payment vouchers amounting to ₦276,282,612.37 posted into the council cash book were not presented for audit verification. This is a gross violation of Laws. The details were attached to the main report sent to the Council as appendix "B".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the missing payment vouchers, advance ledger shall be open to schedule officer and officers who authorized the payment shall account for the sums in question and be surcharge in accordance with FM 39.3(a & b).

9. SALARY ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2025

Audit examination of salaries account revealed that Yauri Local Government failed account for the sum of ₦5,783,460.59 out of the amount received for the settlement of personnel cost. The details were attached to the main report sent to the Council as appendix "C".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a)(6 & 10).

11. PAYMENT VOUCHERS

1. PV. No. 102/9/2025 said to have been paid to NA'ATU ANGO VENTURES NIG LTD for purchase of grains to Yauri Local Government Council amount to ₦34,000,000.00, it was observed that, the Store Receipt Vouchers (SRV) and Store Issue Voucher (SIV) were not attached to support the payment made which shows due process were not been followed.

2. PV. No. 90/12/2025 said to have been paid to NA'ATU ANGO VENTURES NIG LTD for the purchase of grains to Yauri Local Government Council amounting to ₦21,666,666.00. Examination revealed that the payment voucher was not accompanied with Local Purchase Order (LPO), invoice and not authorized by the Officer Controlling the Vote.

3. PV. No. 1/2/2025 said to have been paid to S.B.S.F NIG LTD for the purchase of grains worth ₦30,333,333.33. The payment voucher was not recorded into the cashbook, invoice not attached, LPO also not attached.

RESPONSE

No response from the Council

RECOMMENDATION

The officer who authorized these payments shall be mandated to account for the sums involved and be surcharge in accordance with FM 39.3(a).

12. UNRECEIPTED PAYMENT VOUCHERS

It has been observed with dismay that payment vouchers worth ₦2,622,000.00 were made without receipts or acknowledgement from the recipient been attached. The purported payment vouchers would not be considered as proper charged against the Local Government funds. Details were attached to the main report sent to the Council as appendix "E".

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to present evidence that these payments were actually been effected and/or be surcharge in accordance with FM 39.3(a).

13. REVENUE CASH BOOK

During the examination of the council revenue cash book, it was discovered that only the sum of ₦6,084,400.00 appeared to have been account for (for the period from 1st January to 31st December, 2025,)out of the total amount posted on cash flow statement..

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the unaccounted IGR and be surcharge in accordance with FM 39.3(a)(13).



Faruk B. Muhammad, FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ZURU LOCAL GOVERNMENT COUNCIL

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/8/2026

AUDIT CERTIFICATE

The Annual Financial Statements of Zuru Local Government Council for the period from 1st January to 31st December 2025 have been examined by my office in accordance with the Section 316(1) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), Section 15(1) of the Kebbi State Local Government Auditor General Law 2021, Financial Memoranda, the provision number 146 (1), 2 (a & b) Part 1X of the Kebbi State Local Government Law 2008 and in line with International Public Sector Accouting Standard (Cash Basis).

I have obtained substantial information and explanations required for my audit. Base on the records made available to me, I hereby certify that the Financial Statements are the true reflection of the transactions of Zuru Local Government Council, Kebbi State.

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ZURU LOCAL GOVERNMENT COUNCIL

OFFICE OF THE HON. CHAIRMAN

KEBBI STATE.

OFFICE ADDRESS:
ZURU LOCAL GOVERNMENT
SECRETARIAT, P.O.BOX 1001
KEBBI STATE

Our Ref.....

Date.....

STATEMENT OF FINANCIAL RESPONSIBILITY

The Financial Statement have been prepared by the treasurer Zuru Local Government in accordance with the financial (Council and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting practice.

The Treasurer is responsible for Establishing and Maintaining a system of internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government council. To the best of my knowledge, this statement of internal control has operated adequate through the reporting period.

Treasurer

08/06/2026

Date

We accept responsibility for the integrity of Financial Statements, the information they contain and compliance with the Financial (Council and Management) Act 1958 as amended.

In our opinion, these Financial Statement fairly reflect the financial position of Local Government as at 31st December, 2025 and its operation for the year ended on that date.

Treasurer

08/06/2026

Date

Chairman

08/06/26

Date

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

STATEMENT OF OPINION OF THE AUDITOR GENERAL

I have examined the financial statement of Zuru Local Government Council for the year ended 31st December, 2025. The statement presented by the Treasurer appeared to be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also incompliance to IPSAS and NCOA (Cash Basis) accounting Standards. The statement presented comprises:

i. Statement of Cash Flow
ii. Statement of Assets and Liabilities
iii. Statement of Consolidated Revenue Funds
iv. Statement of Capital Development Funds.
v. Notes to the account

The presented statements are evaluated and tested using the Generally Accepted Auditing Standards (GAAS) which are the set-out requirement and guidelines on how to conduct audit examinations. Prior to the foregoing, I have obtained substantial information and explanations needed for the purpose of my audit.

In my opinion, the Financial Statements (as presented) shows "true and fair" view of the states of affairs of the Zuru Local Government Council as at 31st December, 2024, with exception of observations raised therein.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

STATEMENT NO. 1

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025	DESCRIPTION	NOTE	2025	2024
	Cash Flow from Operating Activities Receipts			
3,378,413,879	Statutory Allocation	1	3,223,262,124.85	2,079,403,206.19
3,357,906,584	Value Added Allocation	1	2,864,847,157.55	2,096,670,768.67
4,695,624,232	SUB TOTAL STATUTORY ALLOCATION		6,088,109,282.40	4,176,073,974.86
6,000,000	Direct Taxes	2	13,700,256.40	12,601,457.00
22,000,000	License	2	11,300,612.10	10,250,000.000
-	Fees	2	-	-
-	Fines	2	-	-
10,000,000	Earning	2	16,462,155.60	15,000,200.00
6,000,000	Rent of Gov't Properties	2	2,166,520.61	4,500,000.00
1,000,000	Investment Income	2	200,526.12	189,174.66
50,000,000	SUB TOTAL INDEPENDENT REVENUE		43,830,070.83	42,539,831.66
33,733,268	Other revenue sources of ZURU Local Government		NIL	NIL
4,774,357,500	TOTAL RECEIPTS	3	6,131,939,353.23	4,218,613,806.52
	PAYMENT			
1,517,006,739	Personnel cost	4	1,133,715,026.14	823,617,899.20
433,426,923.09	Contribution to pension	5	433,426,923.09	455,088,943.33
72,000,000	Overhead cost	6	72,000,000.00	45,000,000.00
1,883,147,542	Subvention To parastatal	8	2,340,242.959.06	1,324,107.017.06
3,905,581,204.09	TOTAL PAYMENTS		3,979,384,908.29	2,647,813,859.59
868,776,295.91	Net cash from operating Activities		2,152,554,444.94	1,570,799,946.93
	CASH FLOW FROM INVESTING ACTIVITIES			

410,000,000	Capital Expenditure Administrative Sector		421,254,142.16	823,617,899.20
1,464,605,949	Capital Expenditure Economic Sector		728,576,116.70	618,055,857.14
1,194,284,006.40	Capital Expenditure So cial Sector		505,216,520.11	250,000,000
578,000,000	Capital Expenditure Regional Sector	11	766,207,363.19	200,000,000
3,646,889,955.40	Net cash flow from Investing Activities		2,421,254,142.16 (268,699,697.22)	1,383,219,626.92
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed from Aids & Grant	10	-	-
	Proceed from External loan	19	-	-
	Proceed from Internal loan (FGN)	20	-	-
	Proceed from Internal loan (NBTs)	21	-	-
	Proceed from development of Natural resources	23	-	-
	Proceed of other loans from funds	24	-	-
	Repayment of external loan	19	-	-
	Repayment of FGN/Treasury funds	20	-	-
	Repayment of Interest loan (NB)	21	-	-
	Repayment of loan from Development of Nat. Resources	23	-	-
	Repayment of other loans	24	-	-
	Dividend received	-	-	-
	Net cash flow from financing Activities		Nil	Nil
	Increase/Decrease in Investment		Nil	Nil
	Net (Increase/Decrease in other cash equivalent		Nil	Nil
	TOTAL CASH FLOW		-	-
	TOTAL CASH FROM OTHER CASH EQUIVALENT ACCOUNT		(268,699,697.22)	187,580,320.01
	Net Cash flow		(268,699,697.22)	187,580,320.01

	Cash flow & its equivalent as at 1/1/2025		271,929,963.72	84,349,643.71
	Cash flow & its equivalent as at 31/12/2025		3,230,266.50	271,929,963.72

STATEMENT NO. 2

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025.

DESCRIPTION	NOTE	2025	2024
ASSETS			
Cash at Hand and Bank Balance		3,230,266.50	271,929,963.72
Pension Account with (CBN)		Nil	Nil
Other Bank of Treasury		Nil	Nil
Cash Balance of Trust and Other funds of L/Govt	12	2,152,554,444.94	1,570,799,946.93
Cash Balance with Federal Pay office Sub Treasury	13	Nil	Nil
Cash held by Ministries, Department and Agencies	14	Nil	Nil
TOTAL LIQUID ASSETS		2,155,784,711.44	1,842,729,910.65
INVESTMENT AND OTHER CASH ASSETS			
Local Government Council Investment	15	18,055,857.14	18,055,857.14
Impress	16	-	-
Advances	17	-	-
Revolving loan Granted	18	-	-
TOTAL INVESTMENT AND OTHER CASH ASSETS		18,055,857.14	18,055,857.14
TOTAL ASSET		2,173,840,568.58	1,860,785,767.79
LIABILITIES PUBLIC FUNDS			
Consolidate Revenue fund		-	-
Capital Development fund		2,155,784,711.44	1,842,729,910.65
Trust and other pubic fund		18,055,857.14	18,055,857.14
Police rewards fund		NIL	NIL
TOTAL PUBLIC FUNDS		2,173,840,568.58	1,860,785,767.79
EXTERNAL AND INTERNAL LOANS			
External loan LGC	19	-	-
LGC Bonds/Treasury Bond	20	-	-

Nigerian Treasury Bills	21	-	-
Development loan Stock	22	-	-
Other Internal loan	23	-	-
Internal loans from other loans	24	-	-
TOTAL EXTERNAL/INTERNAL LAON		NIL	NIL
OTHER LIABILITIES	25		
Deposit	25	NIL	NIL
TOTAL LIABILITIES		**2,173,840,568.58**	**1,860,785,767.79**

STATEMENT NO. 3

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

2024	DESCRIPTION	NOTE	ACTUAL 2025	BUDGETED 2025	VARIANCE %
2,079,403,206.19	Statutory Allocation		3,223,262,124.85	1,337,717,648.00	-140.95%
2,096,670,768.67	Value Added Allocation		2,864,847,157.55	3,357,906,584.00	15%
4,176,073,974.86	Sub Total Statutory Allocation		6,088,109,282.40	4,695,624,232.00	
	INDEPENDENT REVENUE				
12,601,457	Direct Taxes		13,700,256.40	6,000,000	-128%
10,250,000	License		11,300,612.10	22,000,000.00	49%
-	Fees		-	-	-
-	Fines		-	-	-
15,200,000	Earnings		16,462,155.60	18,000,000,00	-65%
4,500,000	Rent on Government properties		2,166,520.61	6,000,000	64%
189,174.66	Investment Income		200,526.12	1,000,000	80%
42,539,831.66	SUB TOTAL INDEPENDENT REVENUE		43,830,070.83	45,000,000.00	-
-	Other revenue sources from State IGR.	3	NIL	33,733,268	100%
4,218,613,806.52	TOTAL REVENUE		6,131,939.353.23	4,774,357,500.00	
	LESS EXPENDITURE				
823,617,899.20	Personnel cost (salaries on CRF charges)	4	1,133,715,026.14	1,517,006,739.00	25%
455,088,943.33	Contribution to Pension	5	433,426,923.09	433,426,923.09	-
45,000,000	Overhead Cost	6	72,000,000	72,000,000	-
	Consolidated revenue fund charges	7	Nil	Nil	

1,324,107,017.06	Subventions to Parastatals	8	2,340,242,959.06	1,883,147,542.00	-24%
	OTHER RECURRENT PAYMENT/EXPENDITURE				
	Repayment: External Loans FGN/States/LGC				
	Repayment: FGN/States/LGC Bonds & Treasury Bonds				
	Repayment: Nigerian Treasury Bills (NTB)				
	Repayment: Development Loan Stock				
	Repayment: Other Internal Stock				
	Repayment Other Internal Loans (Promissory Notes)				
	Repayment: Internal Loans from other Funds				
2,647,813,859.59	TOTAL EXPENDITURE		3,979,384,908.29	3,905,581,204.09	
1,570,799,946.93	Operating Balance		2,152,554,444.94	868,476,295.91	-148%
	APPROPRIETION/TRANSFERS				
1,570,799,946.93	Transfer of appropriation to capital development fund	9	2,152,554,444.94	-	
	Closing Balance		-		

STATEMENT NO. 4

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED

31ST DECEMBER, 2025

			ACTUAL	FINAL BUDGET	
PREVIOUS YEAR 2024	DESCRIPTION	NOTE	2025	2024	VARIANCE %
	Opening Balance		24,800,537.10		
1,570,799,946.93	Transfer from consolidated revenue fund		2,152,554,444.94	868,476,295.91	- 148%
1,570,799,946.93	Total Revenue available		2,177,354,982.04	868,476,295.91	- 148%
	LESS CAPITAL EXPENDITURE				
300,000,000	Capital Expenditure: Administrative Sector		550,250,116.20	410,000,000	-34%
618,055,857.14	Capital expenditure: Economic Sector		824,116,500.30	1,464,605,949.00	44%
330,814,126.07	Capital Expenditure: Social Sector		400,156,200.15	1,194,284,006.40	66%
50,000,000	Capital expenditure: Regional Sector		374,801,361.79	578,000,000.00	35%
1,298,869,983.21	TOTAL CAPITAL EXPENDITURE		2,149,324,178.44	3,646,889,955.40	
271,929,963.72	Closing Balance		28,030,803.60	-	

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

NOTE TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTTE 1	SHARE OF STATUTORY ALLOCATION FROM FAAC	REF NOTE	AMOUNT	AMOUNT	REMARKS
	Net Statutory Allocation from FAAC	A	2,824,192,333.85	2,824,192,333.85	
	Add. Deduction from loan Repayment	B	-	-	
	Share of Allocation other agencies	C	399,069,791.00	399,069,791.00	
	Share of Federal Account Allocation: Excess crude oil	D	-	-	
	TOTAL GROSS FAAC ALLOCATION TO ZURU LG		3,223,262,124.85	3,223,262,124.85	
	(B) Value Added Tax				
	Share of value Added Tax (VAT)	E	2,864,847,157.55	2,864,847,157.55	
	TOTALS		6,088,109,282.40	6,088,109,282.40	

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

SHARE STATUTORY ALLOCATION FOR THE YEAR 2025 & 2024

SN	MONTHS	STATUTOTY ALLOCATION FROM AGENCES	SHARE EXCESS CRUDE	VALUE ADDED TAX	TOTAL 2025	TOTAL 2024
1	JANUARY	106,556,271.65	-	215,393,192.39	321,949,404.04	184,185,625.45
2	FEBRUARY	57,121,064.67	-	259,987,825.50	317,108,890.17	238,605,796.21
3	MARCH	19,204,671.17	-	221,115,958.75	240,320,629.92	211,756,855.44
4	APRIL	19,204,671.17	-	221,115,958.75	240,320,629.92	211,786,855.44
5	MAY	19,204,671.17	-	221,115,958.75	240,320,629.92	274,822,028.78
6	JUNE	28,526,780.96	-	249,410,766.76	249,410,766.76	287,699,532.05
7	JULY	46,924,014.35	-	223,852,568.58	270,776,582.93	304,107,470.89
8	AUGUST	23,456,236.21	-	231,112,486.37	254,568,722.58	360,590,927.24
9	SEPTEMBER	21,659,626.72	-	240,520,502.48	262,180,129.20	307,015,192.61
10	OCTOBER	18,394,139.16	-	296,173,759.41	314,567,898.57	346,729,891.11
11	NOVEMBER	17,158,016.85	-	240,527,677.33	261,685,694.18	389,265,496.55
12	DECEMBER	21,659,626.72	-	240,520,502.48	262,180,129.20	372,336,779.11
	TOTALS	388,705,791.00		4,436,617,467.55	4,825,323,258.55	3,492,932,457.62

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

SHARE OF REVENUE FROM OTHER AGENCIES

SN	MONTHS	ELETRONIC MONEY TRANSFER	SHARE OF EXCHANGE GAIN	SOLID MINIRAL	TOTALS
1	JANUARY	11,426,649.75	95,129,621.90	-	106,556,271.65
2	FEBRUARY	7,575,781.23	49,605,283.44	-	57,121,064.67
3	MARCH	12,663,538.07	6,541,133.10	-	19,204,671.17
4	APRIL	12,663,538.07	6,541,133.10	-	19,204,671.17
5	MAY	12,663,538.07	6,541,133.10	-	19,204,671.17
6	JUNE	10,026,576.86	18,500,204.10	-	28,526,780.96
7	JULY	10,596,307.32	9,683,984.05	26,643,722.98	46,924,014.35
8	AUGUST	13,571,380.57	9,884,855.64	-	23,456,236.21
9	SEPTEMBER	11,646,004.25	10,013,622.47	-	21,659,626.72
10	OCTOBER	18,394,139.16	-	-	18,394,139.16
11	NOVEMBER	17,158,016.85	-	-	17,158,016.85
12	DECEMBER	11,646,004.25	10,013,622.47	-	21,659,626.72
	TOTALS	**149,971,474.65**	**222,454,593.37**	**26,643,722.98**	**399,069,791.00**

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE 2025& 2024)

SN	MONTHS	NET RECIEPT 2025	DEDUCTION AT SOURCE 2025	TOTAL 2025	NET RECIEPT 2024	DEDUCTION AT SOURCE	TOTALS 2024
1	JANUARY	84,811,721.85	-	84,811,721.85	74,637,861.69	-	74,637,861.69
2	FEBRUARY	173,787,047.12	-	173,787,047.12	87,866,202.72	-	87,866,202.72
3	MARCH	185,243,091.76	-	185,243,091.76	109,628,579.18	-	109,628,579.18
4	APRIL	185,243,091.76	-	185,243,091.76	109,628,579.18	-	109,628,579.18
5	MAY	185,243,091.76	-	185,243,091.76	56,720,886.41	-	56,720,886.41
6	JUNE	199,027,777..79	-	199,027,777..79	30,856,607.13	-	30,856,607.13
7	JULY	239,963,024.00	-	239,963,024.00	24,757,940.50	-	24,757,940.50
8	AUGUST	310,441,369.63	-	310,441,369.63	29,610,253.37	-	29,610,253.37
9	SEPTEMBER	318,575,577.46	-	318,575,577.46	36,225,141.71	-	36,225,141.71
10	OCTOBER	294,189,608.71	-	294,189,608.71	21,766,622.59	-	21,766,622.59
11	NOVEMBER	329,091,354.55	-	329,091,354.55	12,584,546.19	-	12,584,546.19
12	DECEMBER	318,575,577.46	-	318,575,577.46	88,858,296.56	-	88,858,296.56
	TOTALS	**2,824,192,333.85**	**-**	**2,824,192,333.85**	**683,141,517.04**	**-**	**683,141,517.04**

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

STATUTORY ALLOCATION FOR THE YEAR ENDED

31ST DECEMBER, 2025

January	-	84,811,721.85
February	-	173,787,047.12
March	-	185,243,091.76
April	-	185,243,091.76
May	-	185,243,091.76
June	-	199,027,777.79
July	-	239,963,024.00
August	-	310,441,369.63
September	-	318,575,577.46
October	-	294,189,608.71
November	-	329,091,354.55
December	-	318,575,577.46

TOTAL	**=**	**N2,824,192,333.85**

ZURU LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, NIGERIA

VALUE ADDED TAX FOR THE YEAR ENDED

31ST DECEMBER, 2025

January	-	215,393,192.39
February	-	259,987,825.50
March	-	221,115,958.75
April	-	221,115,958.75
May	-	221,115,958.75
June	-	249,410,766.76
July	-	223,852,568.58
August	-	231,112,486.37
September	-	240,520,512.48
October	-	296,172,759.41
November	-	244,527,677.33
December	-	240,520,512.48

TOTAL	**=**	**N2,864,847,157**

RE: AUDIT INSPECTION REPORT IN RESPECT OF ZURU LOCAL GOVERNMENT COUNCIL TREASURY MAIN, REVENUE AND SALARY ACCOUNTS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

1. INCOME AND EXPENDITURE

Examination of the available records during the period covered my report revealed that Zuru Local Government Council failed to account for the sum of ₦2,001,513.07 out of the statutory receipts for the year under review. Appendix "A" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a).

2. UNPRESENTED PAYMENT VOUCHERS (OTHER CHARGES)

During scrutiny of treasury records at my disposal shows that payment vouchers worth the sum of ₦107,786,054.28 were not made available to me during audit. Appendix "C" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Negligence of duty
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be made to produce these payment vouchers or refund the sums in question and be surcharge in accordance with FM 39.3(a).

5. PAYMENT WITHOUT INTERNAL AUDIT SIGN

Examination of accounting records available revealed that payment vouchers worth ₦179,571,385.78 were raised and paid without passing through Internal Audit for prepayment audit contrary to F.M 14.10. Appendix "D" attached to the main report sent to the Council refers.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall explain why the statutory responsibilities of the Intern Auditor were shortchanged and be surcharge in accordance with FM 39.3(a & b).

6. UNPROPER DOCUMENTED PAYMENT VOUCHERS

Examination of the accounting records revealed that, payment vouchers to the tune of ₦200,393,809.44 were paid without attaching necessary supporting documents. Details were attached to the main report sent to the Council as appendix "E".

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be correct the anomalies and represent the vouchers for further scrutiny and be surcharge in accordance with FM 39.3(a & b).

7. UNCOMPLETED PAYMENT

Payment voucher No. 35/04/2025 paid to Nura Abdullahi in respect of tuition fee for the three (3) years academic season in Madhoo University India amounting ₦13,000,000.00. To my surprised, only the sum of ₦5,000,000.00 was paid to the student and the where about of the remaining balance of ₦8,000,000.00 was not known.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall produce the evidence that the payment was completed or refund the balance in question and be surcharge in accordance with FM 39.3(a).

8. PAYMENT VOUCHERS WITHOUT OFFICERS CONTROLLING THE VOTE (OCV) ENDORSEMENT

Examination of accounting records also revealed that payment vouchers to the tune of ₦148,761,890.63 were paid without endorsement by the respective Directors (OCV). Appendix "F" of the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the missing payment vouchers in question and be surcharge in accordance with FM 39.3(a & b).

9. OVERHEAD COST

Examination revealed that your Local Government Council failed to account for the sum of ₦18,000,000.00 out of the sum main to cater for overhead cost. Appendix "G" of the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a)(6 & 10).

SALARY

1. **INCOME AND EXPENDITURE**:-

In a similar development, this Council failed to account for the sum of ₦4,200,000.00 out of the amount received for the settlement of personnel cost. Appendix "I" attached to the main report sent to the Council refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a)(10 & 11).

C. REVENUE

It is quite worrisome to not that Zuru Local Government Council only account for the sum of ₦5,678,501.00 out of the figures posted on the cash flow statement as the total internally generated revenue for the year under review. Despite various source of minerals resources which includes gold, timber lock-up shops, markets, filling stations, department receipt and others.

Your Local Government Council lacks internal control system of operation in the sense that your council shows blind eyes on revenue generation due to over dependence on statutory collection.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible diversion of public funds.

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a)(13 & 14).



Faruk B. Muhammad, FCNA, FCFA
Auditor General for Local Governments
Kebbi State



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

ANNUAL AUDIT REPORT IN RESPECT OF KEBBI STATE LOCAL GOVERNMENTS JOINT ACCOUNT COMMITTEE

(MAIN ACCOUNT)

FOR

THE YEAR ENDED 31ST DECEMBER, 2025

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date:_____

18/9/2026

RE: AUDIT FINDINGS IN RESPECT OF KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT DISTRIBUTION AND FISCAL COMMITTEE (MAIN ACCOUNT) FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025

The key audit findings are those observations that in our professional judgments are deem significance to draw the attention of the Committee. This observation is evaluated within the context of extent laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

The Committee received the total sum of ₦152,280,457,256.75 from the FAAC and other statutory sources (as annual income). Similarly, the Committee disbursed the total sum of ₦151,499,045,979.91, while the sum of ₦781,411,276.84 appeared to be unaccounted for. See appendix "A" attached to the main report sent to Committee for details.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the said documents or account for the sums in question and be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

ANNUAL AUDIT REPORT IN RESPECT OF KEBBI STATE LOCAL GOVERNMENTS JOINT ACCOUNT COMMITTEE

(0.55% ACCOUNT)

FOR

THE YEAR ENDED 31ST DECEMBER, 2024

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

RE: AUDIT FINDINGS IN RESPECT OF KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT DISTRIBUTION AND FISCAL COMMITTEE (0.55% ACCOUNT) FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025

The key audit findings are those observations that in our professional judgments are deem significance to draw the attention of the Committee. This observation is evaluated within the context of extent laws guiding the operations of the account.

2. **INCOME AND EXPENDITURE**

It was observed that the 0.55% account received the total sum of N898,241,001.16 and expended the sum of N865,507,483.50 during the year under review. Another sum of N27,170,001.16 appeared to the closing balance as at 31st December, 2024; while the balance of N5,563,331.44 remain accounted for.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

ANNUAL AUDIT REPORT

IN RESPECT OF

LOCAL GOVERNMENT SERVICE COMMISSION

(TRAINING FUNDS)

FOR

THE PERIOD FOR 1ST JANUARY TO 31ST DECEMBER, 2025

SUBMITTED BY

FARUK B. MUHAMMAD FCNA, FCFA

AUDITOR GENERAL FOR LOCAL GOVERNMENTS

KEBBI STATE, BIRNIN KEBBI

RE AUDIT FINDINGS IN RESPECT OF LOCAL GOVERNMENTS SERVICE COMMISSION (TRAINING FUNDS) FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025

The key audit findings are those observations that in our professional judgments are deem significance to draw the attention of the Commission. These observations are evaluated within the context of extent laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

The Commission enters its financial year (2025) with an opening balance of ₦13,690,998.28 and received the sum of N606,356,965.44 as contributions of the 21 Local Governments to the training funds. Similarly, the commission expended the total sum of N545,225,143.38. And the total sum of N58,613,800.53 remained in the commission's account (No. 1010902023, Zenith Bank) as closing balance as at 31st December, 2025 while the sum of ₦2,518,021.53 appeared to be unaccounted for.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to account for the sums in question and be surcharge in accordance with FM 39.3(a)(4,6,7,9 & 16).

3. UNRETIRED ALLOWANCES

Audit examination revealed that payment vouchers nos. 5/1/2026 amounting to N6,600,000.00 paid to the Executive Chairman & others for official visit to Kaduna and Kano states and 12/11/2025 Muhammad Nasiru & others for attending 2025 Northern Environment Health summit amounting N5,300,000.00.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the said documents or account for the sums in question and be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).

4. PURCHASE OF LAPTOPS

Audit examination of the available records revealed that payment voucher no. 63/8/2025 was paid to Rufa'i Abdullahi and others amounting to N11,450,000.00 without presentation of necessary documents (LPO/receipts, specification of the Laptop, SRV, SIV, store ledger etc) that would ascertained the genueness of the expenditure.

AUDIT OBSERVED

c. Possible non-maintenance of proper records
d. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the said documents or account for the sums in question and be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KEBBI STATE COUNCIL OF CHIEFS

BIRNIN KEBBI

AUDIT REPORT IN RESPECT OF FOUR EMIRATE COUNCILS

FOR

THE YEAR ENDED

31ST DECEMBER 2025

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2025

RE AUDIT FINDINGS IN RESPECT OF GWANDU EMIRATE COUNCIL FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025

The key audit findings are those observations that in our professional judgments are deem significance to draw the attention of the Emirate Council. The observation is evaluated within the context of extent laws guiding the operations of the account.

2. **INCOME AND EXPENDITURE**

Examination of the available records revealed that Gwandu Emirate Council received the total sum of N834,197,941.12, while the total sum of N256,148,688.79 appeared to have been expended. Moreover, the total sum of N26,085,673.26 was cited in the bank statement from Jaiz bank as closing balance, while the total sum of N551,963,579.07 remained unaccounted for . Appendix "A" of this report refers.

AUDIT OBSERVED

e. Possible non-maintenance of proper records
f. Possible misappropriation of public funds
g. Possible misstatement of financial records

RESPONSE

No response from the Council

RECOMMENDATION

The Secretary to the Council and the Director Finance shall be mandated to account for the sums in question or be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).

3. ACCOUNTED PAYMENTS

i. PAYMENT TO KAEDCO

Audit examination revealed that payment vouchers nos. 79/11/2025 and 72/10/2025 amounting to N15,000,000.00 and N5,000,000.00 respectively were allegedly paid to KAEDCO without any receipts/acknowledgement from the recipient.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Council Secretary and the Director Finance shall be mandated to produce the said documents or account for the sums in question and be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).

ii. PURCHASED OF OFFICIAL VEHICLE:

Similarly, payment voucher no. 31/11/2025 amounting to N14,000,000.00 allegedly paid to Abubakar Usman Ambursa for the supply of official vehicle. The vouchers as presented to us was not accompanied with LPO, SRV, SIV, payment receipt or acknowledgement for the receipt of payment among others.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misstatement
c. Possible misappropriation of public funds

RESPONSE

No response from the Council

RECOMMENDATION

The Director Finance shall be mandated to produce the said documents or account for the sums in question and be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

GWANDU EMIRATE COUNCIL 2025

INCOME AND EXPENDITURE

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening Balance	132,828.25		132,828.25
1	January	41,022,988.89	Nil	41,022,988.89
2	February	49,559,186.92	Nil	49,559,186.92
3	March	52,826,129.24	Nil	52,826,129.24
4	April	52,826,129.24	Nil	52,826,129.24
5	May	62,207,539.41	Nil	62,207,539.41
6	June	56,757134.69	Nil	56,757,134.69
7	July	65,348,074.14	Nil	65,348,074.14
8	August	88,529,163.26	Nil	88,529,163.26
9	September	90,852,431.24	9,877,000.00	80,975,431.24
10	October	83,894,617.30	129,803,360.12	(45,908,742.82)
11	November	93,847,615.37	105,700,913.67	(11,853,298.30)
12	December	96,394,103.17	10,767,415.00	85,626,688.17
	Closing Balance		26,085,673.26	(26,085,673.26)
	Total	**N834,197,941.12**	**N282,234,362.05**	**N551,963,579.07**

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

RE AUDIT FINDINGS IN RESPECT OF ARGUNGU EMIRATE COUNCIL FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025

The key audit findings are those observations that in our professional judgments are deem significance to draw the attention of the Emirate Council. The observation is evaluated within the context of extent laws guiding the operations of the account.

2. **INCOME AND EXPENDITURE**

Examination of the available records revealed that Argungu Emirate Council received the total sum of N548,732,925.74, while the total sum of N508,081,505.82 appeared to have been expended. Moreover, the total sum of N36,979,146.34 was cited in the bank statement from UBA bank as closing balance, while the total sum of N3,672,273.58 remained unaccounted for . Appendix "A" of this report refers.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible misstatement of financial records

RESPONSE

No response from the Council

RECOMMENDATION

The Secretary to the Council and the Director Finance shall be mandated to account for the sums in question or be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

ARGUNGU EMIRATE COUNCIL 2025

INCOME AND EXPENDITURE

S/N	MONTH	INCOME	EXPENDITURE	DIFFERENCE
	Opening Balance	55,426,606.59		55,426,606.59
1	January	19,855,921.35	36,203,323.38	(16,347,402.03)
2	February	46,564,889.25	31,902,989.12	14,661,900.13
3	March	55,123,609.73	48,598,342.63	6,525,267.10
4	April	28,441,255.47	33,599,815.81	(5,158,560.34)
5	May	33,492,147.67	33,603,753.86	(111,606.19)
6	June	30,557,684.07	30,543,374.88	(14,309.19)
7	July	35,069,669.23	31,508,300.32	3,561,368.91
8	August	47,663,605.09	41,531,217.25	6,132,387.84
9	September	48,944,256.60	59,590,246.16	(10,645,989.56)
10	October	45,168,333.89	42,167,706.16	3,000,627.82
11	November	50,526,965.40	66,089,769.47	(15,562,804.07)
12	December	51,897,978.40	52,742,666.87	(844,688.47)
	Closing Balance		36,979,146.34	(36,979,146.34)
	Total	**548,732,925.74**	**545,060,652.16**	**3,672,273.58**

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref:_____ Date: 18/9/2026

RE AUDIT FINDINGS IN RESPECT OF YAURI EMIRATE COUNCIL FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025

The key audit findings are those observations that in our professional judgments are deem significance to draw the attention of the Emirate Council. The observation is evaluated within the context of extent laws guiding the operations of the account.

2. INCOME AND EXPENDITURE

Examination of the available records revealed that Yauri Emirate Council received the total sum of N286,943,260.93, while the total sum of N281,925,317.81 appeared to have been expended. Moreover, the total sum of N5,179,943.12 remained unaccounted for.

AUDIT OBSERVED

a. Possible non-maintenance of proper records
b. Possible misappropriation of public funds
c. Possible misstatement of financial records

RESPONSE

No response from the Council

RECOMMENDATION

The Secretary to the Council and the Director Finance shall be mandated to account for the sums in question or be surcharge in accordance with FM 39.3(a) (4,6,7,9 & 16).



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

LOCAL GOVERNMENTS EDUCATION AUTHORITIES

KEBBI STATE

CONSOLIDATED AUDIT REPORT IN RESPECT OF 21 LGEAS'

FOR

THE YEAR ENDED

31ST DECEMBER 2025

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT INSPECTION REPORT IN RESPECT OF 21 LOCAL GOVERNMENTS EDUCATION AUTHORITIES' FOR THE YEAR ENDED 31ST DECEMBER, 2025

We have audited the financial records of the 21 Local Governments Education Authorities of Kebbi State for the year ended 31st December, 2025.

We have obtained necessary information and explanations required for the purpose of our examination.

In our opinion, the financial records gave "true and fair" view of the public funds entrusted to the management of the Local Government Education Authorities in the State.

As part of our professional responsibility, observations therefrom were communicated to the affected Authorities for their comments and further necessary action. Therefore, issues raised are those that we deem significant to report thereon.

Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

2. MONTHLY ALLOCATION

The 21 Local Governments Education Authorities received the total sum of N15,120,979,863.03 during the year for the payment of staff salaries. The total sum of N15,019,128,754.69 appeared to have been expended, leaving an unaccounted balance of N101,851,108.34. Appendix "A" attached for details.

These contravene the Financial Memoranda provision number 1.14(1, 3&9) which states that "there should be strict compliance with Financial Memoranda in all financial dealings". The Treasurers are also instructed to ensure that "All instructions relating to expenditure of public funds by the accounting officers are in writing". And "No payments are made unless properly authorized and funds are available". Also **14.4(1)** states "it must be made in favour of person or persons to whom the money is actually due".

We therefore recommended that the Education Secretaries and their Directors of Finance should:

i. Explain in an unequivocal term why the above quoted provisions was contradicted.

ii. Recover the sum of N101,851,108.34 and remit same back to their respective Treasuries;

iii. Forward evidences of remittance to my office for confirmation.

iv. Otherwise, the principal officers would be sanctioned in accordance with FM 39.3(a)(6 &16).

3. OVERHEAD COST

Examinations of the 21 Local Government Education Authorities records revealed that the total sum of N261,561,864.00 were received (by the 21 LGEAs') during

the year under review for the above subject matter and the total sum of N234,538,583.95 appeared to have been expended, leaving an apparent balance of N27,023,280.05 unaccounted for. In our opinion the affected authorities should be made to account for amount in questioned and surcharged accordingly. Appendix "B" attached for details

4. UNRECIPTED PAYMENT VOUCHERS:

Audit inspection of the 21 Local Government Education Authorities records revealed that payment vouchers worth N741,621,041.98 were paid to various payees without minding to generate receipts or acknowledgment letters from the beneficiaries; contrary to section 14.16-17. Appendix "C" of this report refers.

We therefore recommended that the Education Secretaries and their Directors of Finance should:

i. Explain in an unequivocal term why the above quoted provisions was contradicted.

ii. Recover the sum of N741,621,041.98 and remit same back to their respective Treasuries;

iii. Forward evidences of remittance to my office for confirmation.

iv. Otherwise, the principal officers would be sanctioned in accordance with FM 39.3(a)(6 &16).

LOCAL GOVERNMENT EDUCATION AUTHORITIES

SUMMARY OF 21 LGEAs' SALARY INCOME AND EXPENDITURE FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

APPENDIX "A"

S/N	LGEA	AMOUNT PAID	AMOUNT PAYABLE	DIFFERENCE
1.	ALEIRO	₦273,763,611.53	₦272,265,814.40	₦1,497,797.13
2.	AREWA	₦1,095,256,927.61	₦1,032,718,281.13	₦62,538,646.48
3.	ARGUNGU	₦973,973,129.89	₦973,025,427.33	₦947,702.56
4.	AUGIE	₦776,774,271.78	₦775,657,637.25	₦1,116,634.53
5.	BAGUDO	₦636,655,696.34	₦632,998,466.48	₦3,657,229.86
6.	BIRNIN KEBBI	₦1,429,131,899.15	₦1,428,140,740.85	₦991,158.30
7.	BUNZA	₦763,839,589.95	₦763,023,650.64	₦815,939.31
8.	DANDI	₦718,110,954.86	₦716,560,597.85	₦1,550,357.01
9.	DANKO/WASAGU	₦799,639,875.04	₦798,926,987.43	₦712,887.61
10.	FAKAI	₦699,495,609.44	₦697,095,608.57	₦2,400,000.87
11.	GWANDU	₦617,332,661.04	₦615,411,648.68	₦1,921,012.36
12.	JEGA	₦589,017,875.23	₦588,148,377.48	₦869,497.75
13.	KALGO	₦560,856,214.37	₦559,474,970.00	₦1,381,244.37
14.	KOKO/BESSE	₦630,236,959.60	₦629,678,684.62	₦558,274.98
15.	MAIYAMA	₦600,642,098.47	₦597,867,686.93	₦2,774,411.54
16.	NGASKI	₦546,414,698.58	₦534,820,985.92	₦11,593,712.66
17.	SAKABA	₦428,638,463.66	₦426,448,463.66	₦2,190,000.00
18.	SHANGA	₦515,197,862.23	₦514,099,093.56	₦1,098,768.67
19.	SURU	₦508,792,126.71	₦508,293,942.81	₦498,183.90
20.	YAURI	₦753,172,899.19	₦751,743,513.67	₦1,429,385.52
21.	ZURU	₦1,204,036,438.36	₦1,202,728,175.43	₦1,308,262.93
	TOTAL	**₦15,120,979,863.03**	**₦15,019,128,754.69**	**₦101,851,108.34**

SUMMARY OF 21 LGEAs' OVERHEAD COST INCOME AND EXPENDITURE FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

APPENDIX "B"

S/N	LGEA	AMOUNT PAID	AMOUNT PAYABLE	DIFFERENCE
1.	ALEIRO	₦9,240,000.00	₦7,742,239.87	₦1,497,760.13
2.	AREWA	₦11,822,285.76	₦11,621,967.67	₦200,318.09
3.	ARGUNGU	₦13,440,000.00	₦12,492,297.44	₦947,702.56
4.	AUGIE	₦11,820,000.00	₦10,832,901.30	₦986,098.70
5.	BAGUDO	₦14,820,000.00	₦14,140,555.95	₦679,444.05
6.	BIRNIN KEBBI	₦22,637,329.92	₦21,677,329.92	₦960,000.00
7.	BUNZA	₦11,820,000.00	₦10,670,221.45	₦1,149,778.55
8.	DANDI	₦11,820,000.00	₦10,518,317.92	₦1,301,682.08
9.	DANKO/WASAGU	₦15,000,000.00	₦14,287,112.39	₦712,887.61
10.	FAKAI	₦11,820,000.00	₦10,850,000.00	₦970,000.00
11.	GWANDU	₦11,760,000.00	₦10,798,199.70	₦961,800.30
12.	JEGA	₦11,820,000.00	₦9,692,740.00	₦2,127,260.00
13.	KALGO	₦9,240,000.00	₦7,858,755.63	₦1,381,244.37
14.	KOKO/BESSE	₦11,820,000.00	₦11,766,409.67	₦53,590.33
15.	MAIYAMA	₦11,820,000.00	₦8,104,288.03	₦3,715,711.97
16.	NGASKI	₦11,819,962.56	₦10,074,322.87	₦1,745,639.69
17.	SAKABA	₦11,820,000.00	₦9,599,000.00	₦2,221,000.00
18.	SHANGA	₦11,822,285.76	₦9,952,264.32	₦1,870,021.44
19.	SURU	₦11,820,000.00	₦10,620,000.00	₦1,200,000.00
20.	YAURI	₦11,820,000.00	₦10,787,521.24	₦1,032,478.76
21.	ZURU	₦11,760,000.00	₦10,451,138.58	₦1,308,861.42
	TOTAL	**₦261,561,864.00**	**₦234,538,583.95**	**₦27,023,280.05**

SUMMARY OF 21 LGEAs' UNRECIPTED PAYMENT VOUCHERS FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2025

APPENDIX "C"

S/N	LGEA	AMOUNT PAID
1.	ALEIRO	6,468,445.00
2.	AREWA	69,547,977.85
3.	ARGUNGU	54,496,934
4.	AUGIE	
5.	BAGUDO	27,215,526
6.	BIRNIN KEBBI	
7.	BUNZA	25,376,914.14
8.	DANDI	37,751,217.46
9.	DANKO/WASAGU	N51,979,000.00
10.	FAKAI	₦92,596,556.00
11.	GWANDU	26,036,642.65
12.	JEGA	₦69,551,844
13.	KALGO	1,788,600.00
14.	KOKO/BESSE	62,247,085.00
15.	MAIYAMA	₦46,238,930.00
16.	NGASKI	22,524,508.88
17.	SAKABA	
18.	SHANGA	28,370,464.00
19.	SURU	9,591,874.00
20.	YAURI	25,604,999.00
21.	ZURU	84,233,524
	TOTAL	**₦741,621,041.98**

LOCAL GOVERNMENTS STAFF PENSION BOARD

KEBBI STATE

ANNUAL AUDIT REPORT

FOR

THE YEAR ENDED

31ST DECEMBER 2025

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____ Date: 18/9/2026

AUDIT INSPECTION REPORT IN RESPECT OF THE LOCAL GOVERNMENTS STAFF PENSION BOARD FOR THE YEAR ENDED 31ST DECEMBER, 2025

We have audited the financial records of the Local Government Staff Pension Board for the year ended 31st December, 2025.

We have obtained necessary information and explanations required for the purpose of our examination.

In our opinion, the financial records gave "true and fair" view of the public funds entrusted to the management of the named Board.

As part of our professional responsibility, observations therefrom were communicated to the affected organization for their comments and further necessary action. Therefore, issues raised are those that we deem significant to report thereon.



Faruk B. Muhammad FCNA, FCFA
Auditor General for Local Governments
Kebbi State

2. INTERNAL AUDIT UNIT

Section 14.10 of the Financial Memoranda empowers the Internal Auditor to carry out prepayment audit on every payment of the Board and any payment made without prior approval from the said officer is considered as null and void. But to our disbelieve, this vital unit (responsible for ensuring internal control and financial discipline) had not done its job or were not allowed to carry out prepayment audit, because none of the payment vouchers made available to us were signed or endorsed by the officer in question.

Recommendation

The management of Board shall be made to explain why the duties and responsibilities of the Internal Auditor were been shortchanged.

3. UNION DUES

Examination of the available records revealed that the total sum of N20,925,947.65 have been deducted as 1% Union Dues, which were allegedly been remitted to Nigerian Union of Pensioners, Kebbi State Chapter.

But to our dismay, there were no receipts/acknowledgment from the Union attached to the payment vouchers to confirm to me that the payments were actually made.

Recommendation

The management of the Board shall be made to present the receipt or acknowledgement letter (from the Union) to confirm the remittance. Otherwise, the officers who authorized the payment shall be made refund the amount in question and be surcharge in accordance with FM 36.3(a)(6).

UNION DUES DIDUCTIONS 2025

S/N	MONTH	AMOUNT	REMARK
1	JANAUARY	1,671,924.10	-
2	FEBRUARY	1,694,081.10	
3	MARCH	1,710,884.81	
4	APRIL	1,683,222.52	
5	MAY	1,713,153.24	
6	JUNE	1,741,219.80	
7	JULY	1,754,007.85	
8	AUGUST	1,764,397.04	
9	SEPTEMBER	1,771,057.82	
10	OCTOBER	1,790,826.33	
11	NOVEMBER	1,800,647.18	
12	DECEMBER	1,830,525.86	
	TOTAL	**N20,925,947.65**	



Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State

KEBBI STATE PRIMARY SCHOOL STAFF PENSION BOARD

BIRNIN KEBBI

AUDIT REPORT IN RESPECT OF PRIMARY SCHOOL STAFF PENSION BOARD

FOR

THE YEAR ENDED

31ST DECEMBER 2025

RE: AUDIT INSPECTION REPORT IN RESPECT OF KEBBI STATE PRIMARY SCHOOL STAFF PENSION BOARD FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2025.

The accounts and other allied records maintained by the above named organisation have been examined. Observations arising therefrom are hereby forwarded to you for your perusal and comments.

2. INTERNAL AUDIT UNIT

Section 14.10 of the Financial Memoranda empowers the Internal Auditor to carry out prepayment audit on every payment of the Board and any payment made without prior approval from the said officer is considered as null and void. But to our disbelieve, this vital unit (responsible for ensuring internal control and financial discipline) had not done its job or were not allowed to carry out prepayment audit, because none of the payment vouchers made available to us were signed or endorsed by the officer in question.

Recommendation

The management of Board shall be made to explain why the duties and responsibilities of the Internal Auditor were been shortchanged.

3. UNION DUES

Examination of the available records revealed that the total sum of N24,857,816.04 have been deducted as 1% Union Dues and allegedly remitted to Nigerian Union of Pensioners, Kebbi State Chapter.

But to our dismay, there were no receipts/acknowledgement letter from the Union attached to the payment vouchers to confirm to me that the payments were actually made.

Recommendation

The management of the Board shall be made to present the receipt or acknowledgement letter (from the Union) to confirm the remittance. Otherwise, the officers who authorized the payment shall be made refund the amount in question and be surcharge in accordance with FM 36.3(a)(6).

UNION DUES DIDUCTIONS 2025

S/N	MONTH	AMOUNT	REMARK
1	JANAUARY	1,951,320.06	-
2	FEBRUARY	1,970,347.73	
3	MARCH	1,964,602.91	
4	APRIL	2,235,909.36	
5	MAY	2,031,606.64	
6	JUNE	2,048,050.47	
7	JULY	2,058,736.15	
8	AUGUST	2,075,275.00	
9	SEPTEMBER	2,092,871.94	
10	OCTOBER	2,119,031.40	
11	NOVEMBER	2,145,134.80	
12	DECEMBER	2,164,928.68	
	TOTAL	**N24,857,816.04**	

Faruk B. Muhammad FCNA, FCFA

Auditor General for Local Governments

Kebbi State