JIGAWA STATE GOVERNMENT OF NIGERIA

2025 ANNUAL ACTIVITY REPORT OF THE STATE AUDITOR GENERAL ON MINISTRIES, DEPARTMENTS AND AGENCIES

JULY, 2026

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INTRODUCTION:

The statutory basis of mandate to audit Accounts of the State Government is clearly stated in section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 8(1) of the Jigawa State Audit Law, No. 5, of 2019 (as amended) which provides for the appointment of an Auditor General of the State who shall audit the public accounts of the State and of all public offices and courts of the State and submit his report to the House of Assembly of the State through Pubic Account Committee (PAC). For this purpose, the Auditor General or any person authorized by him, in that respect, shall have access to all the books, records, returns or other documents relating to those accounts S.125 (2). The Principal Legal framework for Public Audit in Jigawa State is the Jigawa State Audit Law No.5 of 2019 signed by the Executive Governor on 17th July 2019. The Principal Law has been amended twice cited as Jigawa State Audit Law (amendment Law No.1) signed on 25th June 2021 and Jigawa State Audit Law (amendment Law No.2) assented to on 5th November 2021 by His Excellency the Governor.

PERFORMANCE AUDIT:

Pursuant to the World Bank Assisted Human Capital Opportunities for Prosperity and Equity **(HOPE-GOV)** program, the Accountant General of the State submitted the Consolidated Financial Statement and Accounts of the Government of Jigawa State along with a separate expenditure accounts for Basic Education and Primary Healthcare Sub-sectors for the annual Audit. In line with the HOPE-GOV program, while conducting the Financial Audit, the Office of the State Auditor General embark on Performance Audit of the two (2) Sub-sectors with a view to achieve the Disbursement Link Result 4.2 (DLI – 4.2) to enable the State earn a grant under PforR from the World Bank as provided in the program.

ACTIVITIES REPORT:

This year after preparation and submission of the two important documents, the Audited Financial Statements Report of the Auditor General on the Accounts of the Government of Jigawa State for the year ended 321st December, 2025 and the 2025 Financial and Performance Audit of Primary Healthcare and Basic Education Sub-sectors, the office of the State Auditor General embark on another exercise of compiling an annual activities report between the Office and the Ministries, Department and Agencies for the year ended 31st December, 2025. The report of which is hereby compiled and will be presented to the State House of assembly through the Public Accounts Committee. The activities report where also contained in the Reports of the Auditor General earlier submitted in form of Departmental domestic reports, this document is aimed at extracting the activities on the bases of the affected MDAs and is hereby presented for consideration.



His Excellency

Malam Umar A. Namadi, FCA

Executive Governor

Jigawa State



His Excellency

Engr. Aminu Usman, FNSE

Deputy Governor

Jigawa State

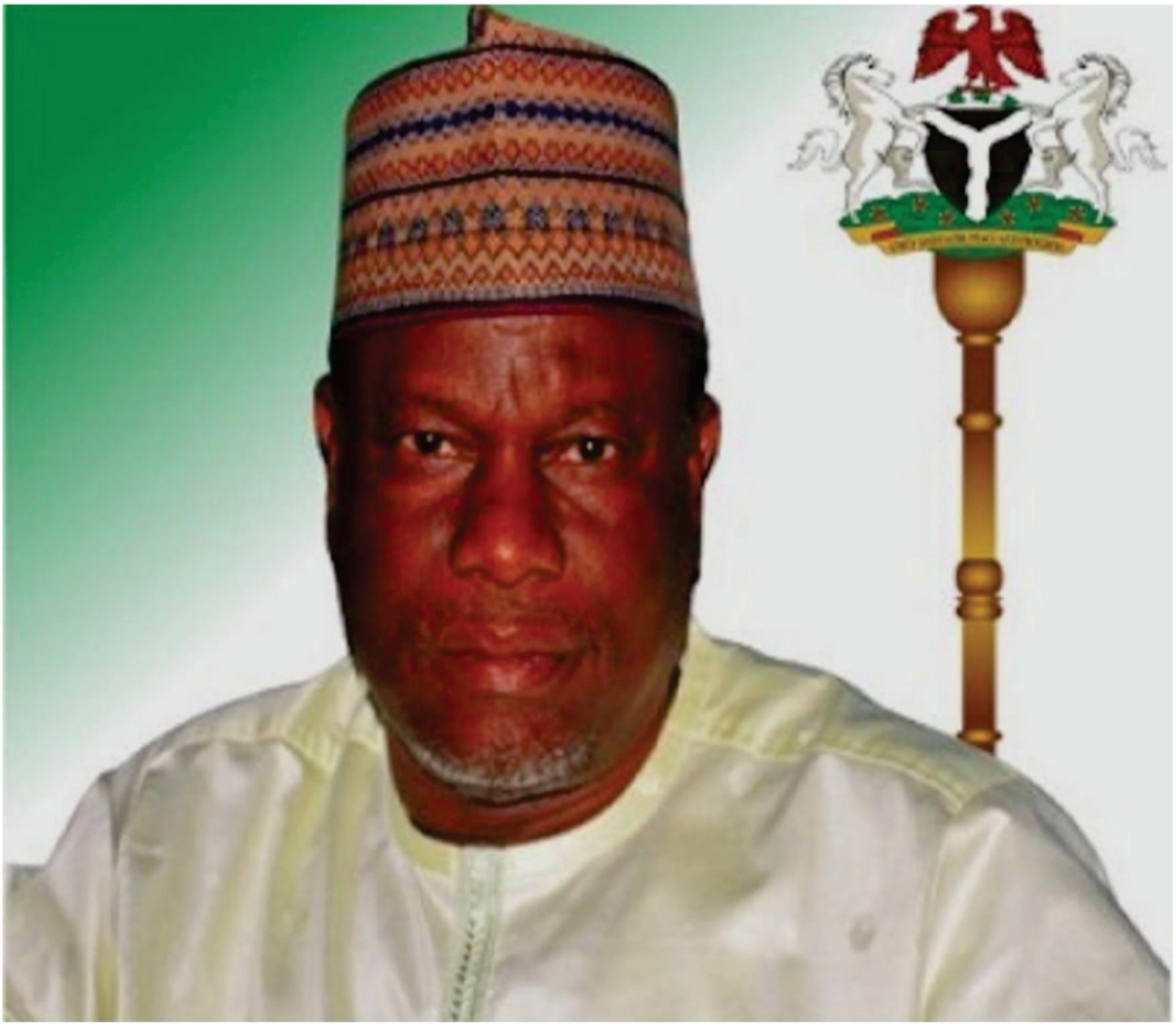


Right Honorable

Haruna Aliyu Dangyatum, FNIQS

Speaker

Jigawa State House of Assembly



Right Honorable

Sani Isyaku Abubakar

Deputy Speaker

Chairman, Public Accounts Committee

Jigawa State House of Assembly



(Dr.) Garba Muhammad Dutse, FCA, FCTI

State Auditor General

Jigawa State

PART I

DOMESTIC REPORTS FROM AUDIT SERVICE DEPARTMENTS

1.0 DIRECTORATE OF GOVERNMENT AUDIT

The audit exercise focused on both the appropriateness and accuracy of how government Ministries, Departments and Agencies (MDA`s) in the state accounts for revenue and expenditure reasonably and exclusively incurred in accordance with government rules and regulations governing public finances. This involves, authenticating the validity of financial transactions, ensuring that appropriate approvals sought and all relevant documentations observed. For the period under review, all relevant MDA`s have been visited and a proper scrutiny of all necessary documents have been carried out. However, where issues arise, audit queries were issued to demand explanations, justifications or documentations regarding issues observed in the course of the exercise. This is to give concerned MDA`S opportunity to clarify certain grey areas before final conclusion. In addition, the Department conducted three (3) special verification at Directorate of Protocol, Government House, Ministry of Health in respect of Free Maternal and Child Health (FMNCH) programmes in four (4) General hospitals, and Ministry for Local Governments and Community Developments

1.1 Matters of Consideration:

Having reached the stipulated period, to receive responses to the audit queries, it was observed that, Fifty (50) number of queries were issued out of which Sixteen (16) with a total sum involved amounting to Eight Billion, Six Hundred and Eighty-Eight Million, Three Hundred and Seventy-Three Thousand, Eight Hundred and Forty-Three Naira, Seventeen Kobo (N8,688,373,843.17) were responded satisfactorily, while Thirty-Four (34) queries involving the sum of Five Billion, Three Hundred and Eighty-Seven Million, Seventy-Four Thousand, Three Hundred and Twenty-One Naira, Forty-Six Kobo (N5,387,074,321.46) were not responded to up to the time of compiling this report.

Below the Analysis of Audit activities carried out by the Department during period under review.

S/N	Description	NUMBER OF ISSUES	Amount (₦)
1.	No. of Replied Reports	16	8,688,373,843.17
2.	No. of Un-replied Reports	34	5,387,074,321.46
3.	Special Verification (Protocol)	1	110,856,415.63
4.	Special Verification (FMNCH) 4 Gen. Hospitals	4	253,218,101.00
5.	Special Verification (Min for Local Govts)	1	365,129,755.81
	Total	**56**	**14,804,652,437.07**

1.2 Audit Recommendations:

- Audit recommended for the immediate settlement of outstanding balances to the service providers. This will provide a bargaining right for the purchaser to negotiate prices for the fuel and air tickets as excessive prices could be avoided by switching to an alternative vendor at any time as long as no accumulated debt.

- It is recommended to establish a system of internal control to enable vetting of all submissions from all service provider by consistently checking of the prevailing fuel prices as well as airline tickets.

- Booking of air tickets should be done ahead of travel time most especially for the journeys that have specific dates in order to take advantage of purchasing the ticket at relatively lower price.

- Audit also recommend appointment of a substantive Director to fill the administrative gap within the hierarchy in the directorate in terms of authorization/approval of payment and upward communication process. At present, the only channel notice was between the PLO, Accountant and the Permanent Secretary Government House.

2.0 DIRECTORATE OF MISCELLENIOUS AND PENSION AUDIT

The Department is responsible for receiving and processing of retirement and death benefits as well all issues that are miscellaneous in nature. The categories of related activities thus are =

1- Pension and Gratuity
2- Loss of public funds/ Stores
3- Purchasing of new Government vehicle
4- Report of Government properties
5- Disposal of Government properties and other boarded items.

2.1 Payment of Pension and Gratuity

The total sum of Two Billion, Eight Hundred and Forty-Five Million, Twenty-Two Thousand, Thirty-Six Naira, Ninety-One Kobo (N2,845,022,036.91) was paid as Gratuity, Pension and other retirement benefits as summarised on the following table;

SUMMARY OF TERMINAL BENEFITS FROM JANARY TO DECEMDER, 2025.

S/N	MONTH	PENSION ₦	GRATUITY ₦	TOTAL ₦
1	January	69,976,076.32	253,050,977.67	323,027,053.99
2	February	36,640,580.75	136,381,134.77	173,021,715.52
3	March	88,260,454.29	328,628,500.00	416,888,954.29
4	April	24,397,745.95	164,268,751.00	188,666,496.95
5	May	22,855,283.22	84,779,150.07	107,634,433.29
6	June	54,398,631.77	303,844,430.33	358,243,002.10
7	July	63,266,500.92	230,765,362.14	294,031,863.06
8	August	137,244,741.30	507,079,290.76	644,324,032.06
9	September	67,911,720.27	217,935,044.18	285,846,764.45
10	October	39,743,361.07	153,758,551.30	193,501,852.50
11	November	43,428,395.66	180,755,825.73	224,204,221.39
12	December	57,321,819.47	202,160,337.23	259,482,156.70
	TOTAL	**705,445,310.99**	**2,763,407,355.18**	**3,468,872,546.30**

2.1.1 Processing of Pension and Gratuity Files.

The total number of 1,341 files were received and processed from Directorate of Salary and Pension Administration for the payment of retirement/death benefit and contract gratuities for the officers who left the State Government services. While 999 files were cleared straight away and forwarded for payments, 342 files were queried for various errors and observations during the period under review and were later ratified and cleared for payment as par the monthly analysis in the table below;

SUMMARY OF CLEARED AND UNCLEARED PENSION FILE FOR THE YEAR, 2025.

S/N	MONTH	CLEARED FILES	UNCLEARED FILES
1	JANUARY	52	12
2	FEBRUARY	61	15
3	MARCH	50	16
4	APRIL	74	38
5	MAY	43	10
6	JUNE	86	32
7	JUNE	154	96
8	AUGUST	154	39
9	SEPTEMBER	105	36

10	OCTOBER	69	16
11	NOVEMBER	78	9
12	DECEMBER	73	23
	TOTAL	**983**	**342**

2.1.2 Deduction from Retirement Benefits

The sum of One Hundred and Thirty-Three Million, Five Hundred and Ten Thousand, Two Hundred Ninety-One Naira, Fifty-One Kobo (N133,510,291.51) was deducted from the benefits of employees who left services during the period of January to December, 2025.

SUMMARY OF DEDUCTIONS AT SOURCE

S/N	TYPE OF DEDUCTION	AMOUNT DEDUCTED	PERIOD
1	Salary Over stay	87,209,338.03	January to Dec. 2025
2	Car/Refurbishing Loan	30,661,702.59	"
3	Workers Agric Loan	10,665,459.59	"
4	Housing Loan	3,021,311.66	"
5	Professional Loan	562,479.79	"
6	Special Loan	1,400,000.26	"
	TOTAL	**133,520,291.92**	

2.2 Auction of Vehicles and Other Assets

S/N	MDAs	Description	Model	Color	Amount ₦	Treasury Receipt No.	Remarks
1	S.T.E.B	Motor Vehicle	Peugeot 406	Ash	100,000.00	032938	Paid and disposed
2	"	" "	Peugeot 406	Ash	100,000.00	032939	"
3	State Audit	" "	Hyundai	White	250,000.00	015205	"
4	"	" "	Toyota corolla	Dark ash	250,000.00	015204	"
5	"	" "	Toyota Corolla	Cording	250,000.00	0207455	"
6	"	" "	Kia/no	Ash	200,000.00	015495	"
7	"	" "	Kia/no	Light ash	200,000.00	015224	"
8	"	" "	Kia/no	Blue	200,000.00	02744	"
9	"	" "	Toyota Carina	Dark	100,000.00	020254	"
10	"	" "	-	Green	200,000.00	015223	"
11	"	" "	Kia/rio	Dark ash	200,000.00	070807	"
12	"	" "	Toyota Corolla	Ash	250,000.00	015434	"
13	Jig Poly Dutse	" "	Toyota Corolla	Black	500,000.00	070171	"
14	"	" "	-	Black	500,000.00	070171	"
15	"	" "	-	Black	500,000.00	070171	"
16	"	" "	-	Black	500,000.00	070171	"
17	"	" "	Toyota Avensus	Black	600,000.00	070171	"
18	Pilgrims Board	" "	Kia/rio	Black	350,000.00	070471	"
19	"	" "	--	Red	350,000.00	070468	"
20	"	" "	-	Silver	350,000.00	070467	"
21	"	" "	Kia/cereator	Green	400,000.00	070470	"
22	"	"" "	Peugeot	Brown	500,000.00	070467	"
		TOTAL			**6,850,000.00**		

2.2.1 AUCTION OF ITEMS SCRAFTS

S/N	MDASs	DESCRIPTION	QUANTITY	VALUE ₦	RECIEPT	AMOUNT ₦
1	Jig poly Dutse	Metal chassis frame	I.P.C	1,300,000.00	070321	1,300,000.00
2	" "	Street light stand	20 pieces	1,500.00	-	30,000.00
3	" "	Scraft Diesel Generator 80kva	I.P.C	800,000.00	-	800,000.00
	Sub-Total			**2,101,500.00**		**2,130,000.00**
4	Collage of Nursing B/Kudu	Rusted zine sheet	560	800,00,00	11557	448,000.00
5	" "	Doors	37	2,500.00	-	92,500.00
6	" "	Burglars	48	1,000.00	-	48,000.00
7	" "	Glass pane	240	100.00	-	24,000.00
8	" "	Windows	81	1,500.00		121,500.00
	Sub-Total					**734,000.00**
	Grand Total					**2,865,000.00**

3.0 DIRECTORATE OF PARASTATALS AUDIT

3.1 Registration of Audit Firms

Twenty-Three (23) Audit Firms registered with the Office of the State Auditor General during the year under review, the registered Audit Firms were subsequently nominated to audit the Accounts of Forty-Three (43) statutory Agencies and Parastatals.

3.2 Submission of Audited Accounts for the years 2024 and 2025

Twenty-Two (22) Agencies and Parastatals submitted their audited accounts for the year 2024 and only three (3) submitted that of year 2025 to the Office of the Auditor General. The Department conducted periodic audit test check for Eighteen (18) of the Accounts submitted while the remaining Four (4) are in progress as par the list on the table below;

S/NO	NAME OF PARASTATALS	YEARS	TEST CHECK ON THE SUBMITTED ACCOUNT
1	Jigawa State Scholarship Board	2024	Test Checked
2	Jigawa State Contributory Healthcare Management Agency	2024	Test Checked
3	Jigawa State Internal Revenue Service	2024	Test Checked
4	Jigawa State Universal Basic Education Board SUBEB	2024	Test Checked
5	Jigawa State Institute of Information Technology Kazaure	2024/2025	In progress
6	Jigawa State Rural Electricity Board	2024	Test Checked
7	Jigawa State Agricultural and Rural Development JARDA	2024	Test Checked
8	Jigawa State College of Nursing Sciences Bimin Kudu	2024	Test Checked
9	Public Complaint and Anti Curruption Commission	2024	Test Checked
10	Jigawa State Primary Healthcare Management Agency	2024	Test Checked
11	Jigawa State College of Education Gumel	2024	Test Checked
12	Jigawa State Agency for the Control of AIDS	2024	Test Checked
13	Jigawa State Islamic Education Bureau	2024	Test Checked
14	Galaxy Information Technology and Telecommunication Ltd	2024/2025	In progress
15	Jigawa State Polytechnic Dutse	2024	Test Checked
16	Jigawa State Justice Sector and Low Reform Commission	2024	Test Checked
17	Binyaminu Usman Polytechnic Hadejia	2024	In progress
18	Jigawa State Assembly Service Commission	2024	In progress
19	JIGAWA Pharmaceutical Company Ltd (JIPHARMA)	2024/2025	Test Checked
20	College of Health Science & Technology Jahun	2024	Test Checked
21	Sule Lamido University K/Hausa	2024	Test Checked
22	Jigawa State Pilgrims Board	2024	Test Checked

3.3 Special Audit

The Parastatals Department conducted a special audit exercise at Jigawa State Contributory Health Care Management Agency (JICHMA) concerning funds released to various health facilities across the State. The audit reports for some of the General and Cottage Hospitals were submitted to the responsible Agencies and their responses are being awaited.

4.0 DIRECTORATE OF REVENUE AND SPECIAL AUDIT

The Annual activities of the Department of Revenue and Special Audit involved revenue verification, confirmation, examination, and ensuring proper record keeping and lodgment into Government Revenue Accounts. Audit verification exercise on revenue generated in the year 2025 was conducted in Forty-One (41) MDAs as follows;

S/N	NAME OF MDAs	PERIOD	APPROVED BUDGET 2025	ACTUAL REVENUE COLLECTED	VARIENCE
1	Ministry of Works & Transport	January-December	127,000,000.00	30,074,500.00	(96,925,500.00)
2	Council Affairs Directorate	January-December	45,167,169.00	1,000,000,000.00	954,832,831.00
3	Ministry of Health	January-December	101,388,175.00	176,850,000.00	75,461,825.00
4	School of Nursing Birnin Kudu	January-December	43,640,000.00	38,149,742.69	(5,490,257.31)
5	School of Nursing Hadejia	January-December	33,373,000.00	29,936,458.70	(3,436,541.30)
6	School of Nursing Babura	January-December	33,939,000.00	28,750,000.00	(5,189,000.00)
7	Ministry of Lands, Housing, Urban Devt. and Reg. Planning	January-December	5,200,000,000.00	278,160,527.14	(4,921,839,472.86)
8	Dutse Capital Development	January-December	10,000,000.00	1,427,284.00	(8,572,716.00)
9	Ministry of Basic Education	January-December	25,400,000.00	72,261,827.14	46,861,827.14
10	Ministry of Water Resources	January-December	2,000,000,000.00	15,200,000.00	(1,984,800,000.00)
11	Ministry of Commerce	January-December	535,000,000,000.00	56,848,216.00	(534,943,151,784.00)
12	Ministry of Agriculture	January-December	30,500,000.00	47,400,000.00	16,900,000.00
13	Due Process & Project Monitoring Bureau	January-December	5,500,000.00	3,837,000.00	(1,663,000.00)
14	Jigawa State Roads Maintenance Agency	January-December	8,500,000.00	1,800,000.00	(6,700,000.00)

15	High Court of Justice	January-December	12,000,000.00	27,699,898.00	15,699,898.00
16	Sharia Court of Appeal	January-December	10,000,000.00	13,992,400.00	3,992,400.00
17	Manpower Development Institute	January-December	275,500,000.00	315,968,359.40	40,468,359.40
18	Ministry of Power and Energy	January-December	2,000,000.00	28,716,500.00	26,716,500.00
19	Jigawa State Broadcasting Corporation - Television	January-December	35,000,000.00	32,255,742.00	(2,744,258.00)
20	Jigawa State Broadcasting Corporation - Radio	January-December	50,000,000.00	69,841,992.47	19,841,992.47
21	Jigawa State Pilgrims Welfare Board	January-December	3,000,000.00	4,640,000.00	1,640,000.00
22	RUWASA	January-December	6,000,000.00	147,346,350.00	141,346,350,00
23	STOWA	January-December	12,000,000.00	30,365,150.13	18,365,150.13
24	Jigawa State Environment Protection Agency	January-December	4,000,000.00	4,782,723.11	782,723.11
25	Jigawa State Fire Service	January-December	5,000,000.00	650,000.00	(4,350,000.00)
26	Ministry of Environment and Climate Change	January-December	12,307,200,000.00	3,564,750.00	(12,303,635,250.00)
27	Jigawa State Polytechnic Dutse	January-December	170,040,000.00	282,840,482.26	112,800,482.26
28	Jigawa State Institute of Information Technology, Kazaure	January-September	122,090,000.00	101,250,000.00	(20,840,000.00)
29	Jigawa State Collage of Remedial and Advanced Studies Babura	January-September	85,000,000.00	43,854,601.20	(41,145,398.80)
30	Ministry of Information	January-September	1,562,000	1,329,000.00	(233,000.00)
31	Jigawa State Universal Basic Education Board	January-September	31,100,000	100,960,402.00	69,860,402.00
32	Binyaminu Usman Polytechnic Hadejia	January-august	106,480,000	33,841,090.00	(72,638,910.00)
33	Jigawa Collage of Education Gumel	January-august	150,778,000	122,573,786.48	(28,204,213.52)
34	Jigawa State Collage of Islamic and Legal Studies Ringim	January-December	160,000,000	85,510,425.45	(74,489,574.55)

35	Ministry of Justice	January-august	1,000,000	1,225,165,458.77	1,224,165,458.77
36	General Hospital Ringim	January-august	139,200,000.00	168,047,222.42	28,847,222.42
37	General Hospital Garki	January-august		11,011,240.00	11,011,240.00
38	Jigawa State College of Health Science and Technology Jahun	January-June	80,000,000	24,741,500.00	(55,258,500.00)
39	Jigawa State Urban Development Board	January-December	115,000,000	26,535,000.00	(88,465,000.00)
40	General Hospital Birnin Kudu	January-December	122,000,000	191,158,125.00	69,158,125.00
41	Jigawa State Water Board	January-December	75,000,000	79,693,650.00	4,693,650.00
			556,915,397,344.00	**4,954,716,441.66**	**(551,960,680,902.34)**

5.0 DIRECTORATE OF PROJECTS AUDIT: PROCUREMENT AUDIT

5.1 Responsibility:

The Projects Audit Department has the responsibility to audit and report on capital projects for the state with a view to establishing the value for money on capital expenditure.

5.2 Audit Approach:

The Audit exercise commences by receiving letters of award of contracts from the directorate of council affairs and the approvals for the release of funds from government house, schedule officers were nominated within the department and specific MDA`s were assigned to these. After the field exercise, the Juxtapose of all relevant documents received and the level of work done on the site are reported to the office for consideration and appropriate action.

5.3 Position of Work

The activities of the department, which involved extracting of the capital payment vouchers (for new construction, renovations, rehabilitations as well supplies and installation), later monitor and verify physically from the project site for money value Audit. Where audit issues arise, reports/queries are issued to the relevant MDAs for response. During the year under review, a total of twenty-eight (28) queries were issued out of which six (6) queries involving the sum of N159,805,678,764.71 were responded satisfactorily while twenty-two (2) queries involving the sum of N30,853,970,515.25 were not responded up to the time of filing this report.

PART II

AUDIT SERVICES: MINISTRIES, DEPARTMENT AND AGENCIES (MDAs)

Schedule of Replied and Un-replied Audit Report/Queries across MDAs

6,0 Department of Government Audit
6,1 Replied

/N	DATE	REFERENCE NO.	NAME OF MDA	NATURE OF OBSERVATION	AMOUNT (₦)	REMARKS
1	01/09/2025	AUD/JG/DGA/INSP/V/I/432	Ministry of Higher Education	Observation on Payment Vouchers	9,160,900.00	Replied Satisfactorily
2	23/08/2025	AUD/JG/DGA/INSP/V/I/434	Judicial Service Commission	Un-Supported Expenditure	26,851,265.00	" "
3	19/08/2025	AUD/JG/DGA/INSP/V/I/433	Higher Court of Justice	Observation on Payment Vouchers	52,731,981.95	" "
4	16/09/2025	AUD/JG/DGA/INSP/V/I/435	Higher Court of Justice	Un-Remmitted Revenue	76,800.00	" "
5	09/09/2025	AUD/JG/DGA/INSP/V/I/436	Magistrate Court Gumel	Un-Remmitted Revenue	364,500.00	" "
6	02/02/2026	AUD/JG/DGA/INSP/V/I/448	Higher Court of Justice	Un-Remitted Revenue	344,000.00	" "
7	29/12/2025	AUD/JG/DGA/INSP/445	Deputy Governor`s Office	Un-Documented Payments	11,624,700.00	" "
8	03/02/2026	AUD/DGA/INSP/V.L/452	Chieftancy & Religious Appears	Excess expenditure January-December, 2025	677,291,643.04	" "
9	02/03/2026	AUD/DGA/INSP/V.L/455	Higher Court of Justice	Over expenditure January-December, 2025	587,126,945.10	" "
10	26/02/2026	AUD/DGA/INSP/V.L/456	Judicial Service Commission	Excess expenditure January-December, 2025	54,653,327.84	" "
11	26/02/2026	AUD/DGA/INSP/V.L/457	Sharia Court of Appeal	Excess expenditure January-December, 2025	502,181,116.70	" "
12	29/12/2026	AUD/DGA/INSP/V.L/445	Deputy Governor`s Office	UN-Documented Expenditure	11,624,700.00	" "
13	23/03/2026	AUD/JG/DG/INSP/VIII/501	Ministry of Finance	Irregular Payments Vouchers	6,390,266,881.45	" "
14	23/03/2026	AUD/JG/DG/INSP/VIII/502	Ministry of Higher Education	Excess Expenditure January-December, 2025	347,509,457.09	" "
15	31/03/2026	AUD/JG/DG/INSP/VIII/508	Ministry of Higher Education	Irregular Payment January-December, 2025	15,769,625.00	" "
16	01/04/2026	AUD/JG/DG/INSP/VIII/509	Dir.of Establishment & Service Matters	Observation of Un-Documented Paid Payment Vouchers	796,000.00	" "
TOTAL					**8,688,373,843.17**	

6.1 Un-replied

S/N	DATE	REFERENCE NO.	NAME OF MDA	NATURE OF OBSERVATION	AMOUNT (₦)	REMARKS
1	28/05/2025	AUD/JG/DGA/INSP/427	Office of the Accountant General	Wrong Release to SEMA as Logistics	3,470,000.00	Un replied
2	24/06/2025	AUD/JG/DGA/INSP/428	Chieftancy & Religious Affairs Directorate	Excess Expenditure First Quarter 2025	46,192,000.00	" "
3	07/10/2025	AUD/JG/DGA/INSP/429	Ministry of Water Resources	1-Excess Expenditure	44,191,457.37	" "
				2-Un-Documented Expenditure	16,366,700.00	" "
4	07/08/2025	AUD/JG/DGA/INSP/430	Ministry of Justice	Irregular Payments	5,539,510.00	" "
5	08/12/2025	AUD/JG/DGA/INSP/431	Ministry of Health	Un-Documented Payments	88,951,987.00	" "
6	19/08/2025	AUD/JG/DGA/INSP/434	Shari`a Court of Appeal	Un-Remitted Revenue	23,500.00	" "
7	20/08/2025	AUD/JG/DGA/INSP/435	Shari`a Court of Appeal	Unremitted Revenue	29,600.00	" "
8	08/09/2025	AUD/JG/DGA/INSP/437	Government House	Excess Expenditure Jan.-June- 2025	8,616,748.68	" "
9	08/09/2025	AUD/JG/DGA/INSP/438	Min. of Budget & Economic Planning	Excess Expenditure January-June- 2025	2,804,000.00	" "
10	22/09/2025	AUD/JG/DGA/INSP/439	Government House	Un-Documented Payments	1,730,381.00	" "
11	25/10/2025	AUD/JG/DGA/INSP/441	Shari`a Court of Appeal	Un-Remitted Revenue	172,300.00	" "
12	02/02/2026	AUD/JG/DGA/INSP/449	Shari`a Court of Appeal	Un-Remitted Revenue (Gagarawa Court)	94,000.00	" "
13	02/02/2026	AUD/JG/DGA/INSP/444	Ministry of Justice	Excess Expenditure	289,000.00	" "
14	20/01/2026	AUD/JG/DGA/INSP/446	Ministry of Higher Edu.	Irregular Payments	7,009,875.00	" "
15	02/02/2026	AUD/JG/DGA/INSP/451	REFA (SSG`S Office)	Excess Expenditure	45,405,882.80	" "
16	02/02/2026	AUD/JG/DGA/INSP/447	Shari`a Court of Appeal	Un-remitted Revenue	78,600.00	" "
17	02/02/2026	AUD/JG/DGA/INSP/450	Shari`a Court of Appeal	Un-remitted Revenue	267,000.00	" "
18	16/02/2026	AUD/JG/DG/INSP/VIII/45	Ministry for Local Govt.	Excess Expenditure	276,559,775.81	" "
19	16/02/2026	AUD/JG/DG/INSP/VIII/45	Ministry for Local Govt.	Un documented Payment Voucher	72,036,700.00	" "
20	16/02/2026	AUD/JG/DG/INSP/VIII/45	Ministry for Local Govt.	Missing Payment Voucher	16,533,280.00	" "
21	17/02/2026	AUD/JG/DG/INSP/VIII/453	Ministry of Power	Over Expenditure	1,351,500.00	" "
22	17/02/2026	AUD/JG/DG/INSP/VIII/454	Chieftancy & Religious Affairs Directorate	Over Expenditure	177,291,642.50	" "

23	15/03/2026	AUD/JG/DG/INSP/VIII/458	Protocol Directorate	Over-expenditure January-December, 2025	204,200,091.48	" "
24	05/03/2026	AUD/JG/DG/INSP/VIII/457	Government House	Over-expenditure January-December, 2025	1,990,112,317.66	" "
25	11/03/2026	AUD/JG/DG/INSP/VIII/459	Ministry of Information	Excess Expenditure Incurred January-December,2025	148,952,805.06	" "
26	17/03/2026	AUD/JG/DG/INSP/VIII/500	House of Assembly	Excess Expenditure January-December, 2025	800,707,093.73	" "
27	26/03/2026	AUD/JG/DG/INSP/VIII/503	House of Assembly	Audit Inspection Report Jan-Dec, 2025 Observations on undocumented expenditure and non-deduction of applicable taxes	1,005,816,818.06	" "
28	26/03/2026	AUD/JG/DG/INSP/VIII/504	Ministry of Power & Energy	Irregular Payment January-December, 2025	24,254,430.00	" "
29	26/03/2026	AUD/JG/DG/INSP/VIII/505	Government House	Un-Documented Payments July-December, 2025	8,626,000.00	" "
30	29/03/2026	AUD/JG/DG/INSP/VIII/506	Ministry of Commerce	Irregular Payment Vouchers	19,905,500.00	" "
31	29/03/2026	AUD/JG/DG/INSP/VIII/507	Ministry of Water Resources	Irregular payments observed on Audit Inspection Report January-December, 2025	204,391,593.75	" "
32	07/04/2027	AUD/JG/DG/INSP/VIII/510	Ministry of Justice	Excess Expenditures on recurrent Budget Estimates	102,003,676.00	" "
33	08/04/2028	AUD/JG/DG/INSP/VIII/511	Ministry of Justice	Payment vouchers without supporting documents	21,661,320.00	" "
34	09/04/2026	AUD/JG/DG/INSP/VIII/512	Directorate of Salary and Pension Administration	Payment vouchers without supporting documents	41,437,235.56	" "
TOTAL					**5,387,074,321.46**	

Verification of Utility Services at Directorate of Protocol, Government House

S/N	DESCRIPTION OF ACTIVITIES	PERIOD	CONSUPTION	PAYMENT	OUTSTANDING BAL.
A	Issuance of fuel to Government vehicles from two identified petrol filling stations	Mar.- Dec. 2024	140,514,620.10	67,630,735.10	72,883,885.00
B	Purchase of air tickets and payments for charter flights	Mar.- Dec. 2024	84,700,275.03	48,991,315.40	35,708,959.60
C	Refund of out-of-pocket expenses to Protocol Liaison Officer	Mar.-Dec. 2024	7,348,871	5,085,300.00	2,263,571.00
	TOTAL		**232,563,766.13**	**121,707,350.50**	**110,856,415.63**

Audit Recommendations:

- Audit recommended for the immediate settlement of outstanding balances to the service providers. This will provide a bargaining right for the purchaser to negotiate prices for the fuel and air tickets as excessive prices could be avoided by switching to an alternative vendor at any time as long as no accumulated debt.

- It is recommended to establish a system of internal control to enable vetting of all submissions from all service provider by consistently checking of the prevailing fuel prices as well as airline tickets.

- Booking of air tickets should be done ahead of travel time most especially for the journeys that have specific dates in order to take advantage of purchasing the ticket at relatively lower price.

- Audit also recommend appointment of a substantive Director to fill the administrative gap within the hierarchy in the directorate in terms of authorization/approval of payment and upward communication process. At present, the only channel notice was between the PLO, Accountant and the Permanent Secretary Government House.

Audit Verification of Free Maternal and Child Health (FMNCH) Pilot Programme at four General Hospitals

S/N	GENERAL HOSPITAL	NO. OF BENEFICIARIES	AMOUNT (₦)	REMARKS
1	Dutse	100,600	93,086,456.00	Cost of drugs to settle the General Hospitals
2	Gumel	59,260	64,136,190.00	"
3	Hadejia	52,814	67,896,055.00	"
	Sub-total	**212,674**	**225,116,701.00**	"
4	Kafin Hausa	68,887	47,691,650.00	"
	Less: Amount received		-19,590,250.00	"
	Sub-total K/Hausa		**28,101,400.00**	"
	Grand total	**281,561**	**253,218,101.00**	"

Audit Recommendations:

- Audit recommended full Settlement of all amounts for Dutse, Gumel and Hadejia General Hospitals to JIPHARMA and outstanding balances for Kafin-Hausa General Hospital for Services offered to various beneficiaries

- Audit also recommended that JIPHARMA should intensify effort in strengthening its internal control mechanism for more effective and efficient service delivery.

Audit Routine Inspection Report in respect of Ministry for Local Government, January – October, 2025

The Department of Government Audit conducted verification exercise for the period mentioned above and the results of the findings from the audit Inspection of the books of account and records is summarized on the table below;

S/N	NAME OF ACCOUNT	TOTAL RECEIPTS ₦	DESCRIPTION OF PAYMENTS		
			TOTAL DISBURSEMENT TO LGA`S	DIRECT PAYMENT BY MINSTRY	TOTAL PAYMENTS ₦
1	Min. for Local Govt. O.5% Account.	816,602,857.52	Nil	816,538,730.80	816,538,730.80
2	Min. for Local Govt. 5% Stabilization Account.	7,689,775,478.86	1,635,000,000.00	5,596,915,136.13	7,231,915,136.13
3	Min. for Local Govt. Project Account.	4,602,262,614.62	Nil	4,459,655,712.66	4,459,655,712.66
4	Min. for Local Govt. Ecological Account.	2,597,164,946.08	1,000,003,492.25	Nil	1,000,003,492.25
	TOTAL	**15,705,805,897.08**	**2,635,003,492.25**	**10,873,109,579.59**	**13,508,113,071.84**

Audit Recommendations:

- Audit recommended for the immediate Augments/Supplementations to accommodate the excess expenditure recorded in some of the economic codes through the ministry of budget and economic planning.
- The non-compliance with Jigawa State Appropriation Law of the year 2025 for incurring direct expenditure from stabilization and projects account domiciled at ministry for local Government, should be explain in accordance with extant laws of the state.
- The undocumented payment vouchers for the period mentioned in the report should be supported with proper vouching documentation and inform this office for further audit verification.
- The payment vouchers observed missing in the report should made available for audit inspection in compliance with Jigawa State Financial Instruction **No.0205**.

7,0 Department of Parastatals Audit

Audit Queries/Reports

The Department submitted reports with four (4) audit queries to three (3) Agencies involving the sum of N117,393,886.25 out of which, three (3) queries were responded satisfactorily while the remaining one was yet to be responded up to the time of writing this report.

S/N	Date	Reference no	Organization	Amount	Remarks
1	13/05/2026	AUD/PRA/REB/VOL.1/22	Jigawa State Rural Electricity Board	74,414,000.00	1.In regular payment replied via letter No REB/ACCT/ 274/281 dated 25th may 2025 2. Non maintenance of vote book and fixed assets register. **Not Replied**
2	13/05/2026	AUD/PRA/COE/VOL.1/12	Jigawa State Collage of Education Gumel	5,362,000.00	Unsupported expenditure replied via letter NO JSCEO/G/SB/BUR/2026 /VOL Dated 1st June 2026
3	13/05/2026	AUD/PRA/BIR/VOL.1/22	Jigawa State Internal Revenue Service	37,617,886.25	In regular payment replied via Letter No RO/28/11/78 Dated 2nd June 2026
		Total		**117,393,886.25**	

9.0 Department of Revenue and Special Audit

Responded Audit Queries/Reports

S/No	Date	MDA's	Reference	Details of Queries	Remarks
1	06-01-2025	Ministry of Agriculture and Nat. Resources	AUD/RSA/INSP/VOL.II/2025/24	Requested for Explanation of the circumstances leading to projection without collection to make an informed decision	Responded satisfactorily
2	02-02-2025	Ministry of Information, Youth Sports and Culture	AUD/RSA/INSP/VOL.II/2025/17	Requested for Explanation on why Economic Code 12020601 recorded Zero Collection	Responded satisfactorily
3	07-01-2025	Urban Development Board	AUD/RSA/INSP/VOL.II/01	Requested for Explanation on why Economic Code 12020494 recorded Zero Collection	Responded satisfactorily
4	06/05/2025	Ministry of Lands, Housing, Urban Devt. and Reg. Planning	AUD/RSA/INSP/VOL. II/2025/45	To explain possible causes of zero collection on code 12020908 (Ground Rent) with budget of N5.0 billion	Responded satisfactorily

Un-responded Audit Queries/Reports

S/No	Date	MDA's	Reference	Details of Queries	Remarks
1	06-01-2025	Jigawa State Roads Maintenance Agency	AUD/RSA/INSP/VOL.II/34 AUD/RSA/INSP/VOL.II/40	No evidence of Lodgment of Revenue into TSA	Not Responded
2	26-11-2024	Jigawa State Broadcasting Corporation - Television	AUD/RSA/INSP/2025/VOL.II/26	Requested for backing, Administrative or Legal that Authorise the Agency to Deposit and Expended its IGR from its Bank Account without passing through TSA	Not Responded
3	06/05.2025	Ministry of Environment and Climate Change	AUD/RSA/INSP/VOL. II/2025/46	To provide all receipts and other relevant documents related to tender fees for Audit verification	Not Responded
4	06/05/2026	Office of the Accountant General, Min. of finance	AUD/RSA/INSP/VOL. II/2025/47	Non-remittance of N123,847,787.05 to Directorate of Econ. Empowerment audit requested for the remittance and forward evidence	Not Responded
5	06/05/2026	Ministry of Commerce	AUD/RSA/INSP/VOL.II/2025/51	To explain possible causes of zero collection on code 12020737 (Export processing Zone) with budget of N500.0 million	Not Responded

10.0 Department of Projects Audit

Responded Audit Queries/Reports

S/N	DATE OF ISSUANCE	REFERENCE NO.	ORGANISATION	DESCRIPTION OF PROJECT	AMOUNT INVOLVED	REMARKS
1	15/04/2026	AUD/PME/E/V.II/206	Ministry of Works and Transport	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	153,496,643,857.22	Responded satisfactorily
2	28/04/2026	AUD/PME/VOL. 1/60	Economic Empowerment and Employment Agency	Audit verification of the empowerment loan distribution to organisations, groups and individuals	5,609,493,050.00	Responded satisfactorily
3	29/04/2026	AUD/PME/5/94/65	Jigawa State Educational Resource Agency	Audit verification report in respect of contracts for the year 2025	139,344,355.11	Responded satisfactorily
4	21/01/2026	AUD/PME/40/V.1/120	Jigawa State Research Institute Kazaure	Audit verification report in respect of contracts for the year 2025	430,566,759.46	Responded satisfactorily
5	18/02/2026	AUD/PME/68/V.1/77	Jigawa State Polytechnic for Information and Communication	Audit verification report in respect of contracts for the year 2026	50,972,739.59	Responded satisfactorily
6	13/04/2026	AUD/PME/E/V.II/168	High Court of Justice	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	78,658,003.33	Responded satisfactorily
		TOTAL			**159,805,678,764.71**	

Un-responded Audit Queries/Reports

S/N	DATE OF ISSUANCE	REFERENCE NO.	ORGANISATION	DESCRIPTION OF PROJECT	AMOUNT INVOLVED	REMARKS
1	12/03/2026	AUD/PME/E/V. II/168	Ministry of Water Resources	Construction of new solar water supply scheme at Dutse L. G. A.	9,817,220.01	Asked to explain the amount stated in collumn 6 in respect to the said contract, but not responded
2	,,	,,	,,	Construction of new solar water supply scheme at Dutse L. G. A.	70,922,857.00	Asked to access the project site for physical verification of the work done valued as stated in collumn 6, but not responded
3	,,	,,	,,	Rehabilitation of Birninkudu Dam	4,975,870.23	1. Asked to explain the amount stated in collumn 6 in respect to the said contract, but not responded 2. Asked to explain why the work has not been completed, filling with stones and latrite materials at the eroded portion adjacent to the reducing point of the Dam, but not responded

4	,,	,,	,,	Construction of 2no new solar water scheme at Dammasara yamma [Unguwar Fulani], Dammasara Gabas [Kukar Talwai] and conversion of motorised water scheme to solar water at Mobile base and maintenance of tank at Takur site in Dutse	20,296,901.72	1. Asked to explain the amount stated in collumn 6 in respect to the said contract, but not responded 2. Water reticulation was found leaking at various points in Dammasara Yamma, Overhead tank in Dammasara Gabas and it solar pannels are not working properly as verified physically and no any work has been done on the conversion of motorised water to solar in Mobile base, but not responded
5	,,	,,	,,	Construction of wall fencing at Shuwarin water works Headquarters	34,580,203.97	1. Asked to explain the amount stated in collumn 6 in respect to the said contract, but not responded 2. Asked to explain why the work has not been completed in good time, the quality of the work should be improved and the contractor should be served with a warning letter for delaying the project, but not responded
6	13/04/2026	AUD/PME/E/V.II/109	Ministry of Health	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	6,626,204,158.60	Asked to explain in details the expenditure components of the figure stated in collumn 6 for further Audit scrutiny but not responded
7	15/04/2026	AUD/PME/E/V.II/206	Ministry of Environment	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	1,023,815,856.85	Asked to explain in details the expenditure components of the figure stated in collumn 6 for further Audit scrutiny but not responded
8	,,	,,	,,	Consultancy services		Asked to present contract policy files of consultancy services rendered in order to ascertain and determined the extent of the work done for effective value for money Audit, but not responded.
9	,,	,,	,,	Construction of storm water RC drainage at Malam Madori town by Messrs. China Zhonghao Nig. Ltd	263,294,708.25	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded

10	,,	,,	,,	Construction of storm water RC drainage at Auyo town by Messrs. Space Grove Invst. Nig. Ltd	199,820,355.00	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
11	,,	,,	,,	Construction of storm water RC drainage at Buji town in Buji L. G. A. and Gujaba town in Ringim L. G. A. by Messrs. Ragaya & Sons Nig. Ltd.	187,043,407.30	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
12	,,	,,	,,	Construction of storm water RC drainage at Sara and Kwarko towns in Gwaram L. G. A. by Messrs. East International Group Ltd	178,619,673.93	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
13	28/04/2026	AUD/PME/E/V.II/198	Ministry of Commerce, Industry & Cooperative	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	7,366,773,766.25	1. Asked to explain in details the expenditure components of the figure stated in collumn 6 for further Audit scrutiny but not responded 2. Asked to present Engineer's estimate, copy of BOQ, Contract Agreements, design of the projects, LPO, SRV and fixed assets register for Audit scrutiny but not responded.
14	,,	,,	,,	Consultancy services		Asked to present contract policy files of consultancy services rendered in order to ascertain and determined the extent of the work done for effective value for money Audit, but not responded.
15	04/05/2026	AUD/PME/E/V.II/206	Ministry of Land, Housing, Urban Development & Regional Planning	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	138,666,665.47	Asked to explain in details the expenditure components of the figure stated in collumn 6 for further Audit scrutiny but not responded
16	10/03/2026	AUD/PME/V.1/98	Ministry of Basic Education	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	13,243,881,187.87	Asked to present contract policy files and other related documents amounting to the figure stated in collumn 6 for Audit scruitiny but not responded
17	,,	,,	Min of Information, Youth, sports and culture	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	427,524,906.84	Asked to present contract policy files and other related documents amounting to the figure stated in collumn 6 for Audit scruitiny but not responded

18	,,	,,	Sports Council	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	227,069,119.99	Asked to present contract policy files and other related documents amounting to the figure stated in collumn 6 for Audit scruitiny but not responded
19	,,	,,	Jigawa State Information Technology & Digital Economy	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	815,676,170.54	Asked to present contract policy files and other related documents amounting to the figure stated in collumn 6 for Audit scruitiny but not responded
20	17/02/2026	AUD/PME/VOL.1/2	Galaxy Information and Communication Technology	Audit verification report in respect of capital expenditure for the year 2024; [Construction of mosque, fencing of ICT premises, renovation works and supply of ITT materials.	2,270,159.38	Asked to recover the amount stated in collunm 6 as taxes which was erroneously been paid to the contractor and paid to FIRS and inform this office but not responded.
21	,,	,,	,,	Supply and Installation of ITT Materials and equipment.	3,368,475.00	Asked to recover the amount stated in collunm 6 as taxes which was erroneously been paid to the contractor and paid to FIRS and inform this office but not responded.
22	,,	,,	,,	Supply and Installation of Solar materials.	9,348,851.05	Asked to recover the amount stated in collunm 6 as taxes which was erroneously been paid to the contractor and paid to FIRS and inform this office but not responded.
		TOTAL			**30,853,970,515.25**	

PART III

11.0 GENERAL OBSERVATIONS:

i. Submission of Audited Financial Statement from Agencies and other Parastatals established by law is not timely to enable Audit confirmation of corresponding records on the consolidated Financial Statements. As at the time of filing this report, only three (3) Agencies submitted their 2025 Audited Accounts, while the remaining MDAs may submit at a later date but when compared with the consolidated Financial Statements, several conflicting figures are usually noticed. We also observed massive capacity gab at Ministries and Agencies level, majority of the Accountants deployed to these parastatals and agencies could not be able to prepare the financial statements, rather the External Auditors engaged remain with no option than to prepare the accounts and then audit.

ii. We observed little improvement over the years in responding to audit Queries issued to MDAs. However, the MDAs need to do more in responding to the queries issued to them not until they appear before the Public Accounts Committee (PAC), you find them running up and down and some could not even locate copy of the queries from their files talk less of responding.

12. 0 RECOMMENDATIONS:

i. Timely submission of Accounts by other Agencies is highly recommended to enable Audit confirmation of records on the consolidated Financial Statements.

ii. MDA's must be prepared to answer and reply all audit reports and queries issued to them promptly.

iii. It is also recommended that Government Agencies be encouraged to pay outstanding audit fees and increase the fees payable to Audit Firms in order to enhance the competition in registration, nomination and selection of quality firms to achieve qualitative Audit results.

13.0 CONCLUSION:

All Praise be to Almighty Allah (S.W.A) for his mercy and blessing with the health and ability to enable us to accomplish this constitutional responsibility. The review of the Financial Statement and the Accounts of the Government of Jigawa State as well as the subsequent extraction of the annual activities of the Office of the State Auditor General into a meaningful report was achieved due the support of the State Government and the Staff of the Office. I have to acknowledge and appreciate the efforts of the Honourable Members of the Public Accounts Committee and by extension, Members of the Jigawa State House of Assembly for discharging their Constitutional Responsibilities and hereby forward this annual activity report with observations and recommendations for further necessary action



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