

KIYAWA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

KIYAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

Ref. No..K.Y.W/FIN/.AVD.GEN/T1/05.....

Our Ref: _____

Your Ref: _____

Date: _____

26th, March, 2025

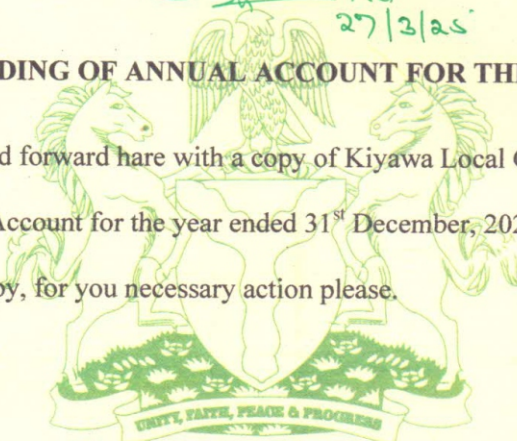
The Auditor General,
Local Government Audit
Jigawa State

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FORWARDING OF ANNUAL ACCOUNT FOR THE YEAR 2024

I wish to write and forward here with a copy of Kiyawa Local Government
Council Annual Account for the year ended 31st December, 2024 that is Hard
Copy and soft copy, for you necessary action please.



Ag Treasurer
Zaiti Ahmad Aliyu
For Chairman Kiyawa
Local Government

[Signature]
Z. A. A.
JIGAWA STATE



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



HON.ABDULHAMEED I. BALAGO
EXECUTIVE CHAIRMAN
KIYAWA LOCAL GOVERNMENT COUNCIL



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

In case of reply please quote
KYW/FIN/AUD/GEN/TI/06
Ref. No......

DATE 26th March, 2025

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY FOR FINANCIAL STATEMENT

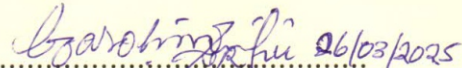
The financial statement has been prepared in accordance with the International Public Sector Accounting Standard (IPSAS) as issued by the International Public Sector Accounting Standard Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statement, the year 2024 Financial Statements is the first year of the three years' transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

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

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

These financial Statement reflect the true and fair view of the Financial Position of **Kiyawa Local Government as at 31st December, 2024** and its operations for the period ended on that date.

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


.....
GARBA MUHAMMAD MUNIR
TREASURER


.....
ABDULHAMID IBRAHIM BALAGO
EXECUTIVE CHAIRMAN



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

KIYAWA LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2024 and 2023) simultaneous for comparative purposes.
6. **Completeness**
The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations
7. **Prudence**
There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.
8. **Neutrality**
The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.
9. **Verifiability**
The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.
10. **Understandability**
The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.
11. **Budget Figures**
The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2024 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.
12. **Revenue: Non-Exchange Transactions Fees, taxes and Fines.**
 - a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.
 - b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.



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Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

- a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.
- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

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

- a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.
- b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.
- c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

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

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

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

20. Deposits

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

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

22. Transfers to other government entities

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



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,205,209,946.49	Government Share of FAAC (Statutory Revenue)	1	2,125,917,230.78	2,629,258,430.00	0.00	2,629,258,430.00	503,341,199.22
1,169,856,614.25	Government Share of VAT	2	2,261,517,428.24	1,363,420,725.00	0.00	1,363,420,725.00	(898,096,703.24)
0.00	Tax Revenue	3	0.00	50,000.00	0.00	50,000.00	50,000.00
15,264,893.48	Non Tax Revenue	4	27,747,334.24	33,830,000.00	0.00	33,830,000.00	6,082,665.76
71,611,813.44	Transfer from Other Government Entities	5	98,972,381.60	0.00	0.00		(98,972,381.60)
3,461,943,267.66	Total Revenue (a)		4,514,154,374.86	4,026,559,155.00	0.00	4,026,559,155.00	(487,595,219.86)
	EXPENDITURE						
1,044,144,725.29	Salaries & Wages	6	1,234,527,331.68	1,532,256,308.80	0.00	1,532,256,308.80	297,728,977.12
141,834,007.54	Social Benefit	7	85,088,423.35	118,000,000.00	0.00	118,000,000.00	32,911,576.65
1,334,039,801.21	Overhead Cost	8	1,360,054,595.10	2,023,844,036.50	971,603,657.50	1,052,240,379.00	663,789,441.40
0.00	Other over Head Cost						
602,593,885.80	Grants & Contributions	9	1,227,736,665.89	640,000,000.00	133,000,000.00	507,000,000.00	(587,736,665.89)
210,289,579.72	Transfer to other Govt Agencies	10	299,280,672.90	202,000,000.00	30,000,000.00	172,000,000.00	(97,280,672.90)
	Depreciation		341,942,368.46	0.00			(341,942,368.46)
3,332,901,999.56	Total Expenditure (b)		4,548,630,057.38	4,516,100,345.30	1,134,603,657.50	3,381,496,687.80	(32,529,712.08)
							0.00
129,041,268.10	Surplus/ (Deficits) for the period from operating activities C = (A-B)		(34,475,682.52)	0.00	0.00	0.00	34,475,682.52
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/(Expenses) (D)		0.00	0.00	0.00	0.00	0.00
							0.00
129,041,268.10	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		(34,475,682.52)	0.00	0.00	0.00	34,475,682.52
							0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						0.00
129,041,268.10	Net Surplus/ (Deficits) for the period G=(E-F)		(34,475,682.52)	0.00	0.00	0.00	34,475,682.52

The accompanying notes form part of these statements

Garba Muhammad Munir 26/03/2025

GARBA MUHAMMAD MUNIR

Treasurer

Kiyawa Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024	2024	2023	2023
	N	N	N	N	N
ASSETS					
Current Assets				16,169,484.42	
Cash and Cash Equivalents	14	46,673,330.88		42,491,091.70	
Receivables	15	42,491,091.70			
Prepayments					
Inventories					
Total Current Assets A			89,164,422.58		58,660,576.12
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	12,738,695,320.00		13,080,637,688.46	
Intangible Assets					
Total Non Current Assets B			12,738,695,320.00		13,080,637,688.46
Total Assets C = A + B			12,827,859,742.58		13,139,298,264.58
LIABILITIES:-					
Current Liabilities					
Deposits	17	63,368,771.42		67,741,488.20	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			63,368,771.42		67,741,488.20
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	13,475,626.82		13,628,561.84	
Total Non Current Liabilities E			13,475,626.82		13,628,561.84
Total Liabilities F = D + E			76,844,398.24		81,370,050.04
Net Assets: G = C - F		0.00	12,751,015,344.34		13,057,928,214.54
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	12,808,200,500.78		12,958,732,522.11	
Accumulated Surplus/(Deficits)	20	(57,185,156.44)		99,195,692.43	
Minority Interest					
Total Net Assets/Equity: H = G			12,751,015,344.34		13,057,928,214.54

The accompanying notes form part of these statements


GARBA MUHAMMAD MUNIR

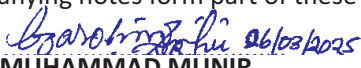
Treasurer
Kiyawa Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	2,125,917,230.78		2,205,209,946.49	
Government Share of VAT	2	2,261,517,428.24		1,169,856,614.25	
Taxes Revenue	3	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4	27,747,334.24		15,264,893.48	
Transfer from Other Government Entities	5	98,972,381.60		71,611,813.44	
Total Inflow from operating Activities (A)			4,514,154,374.86		3,461,943,267.66
Outflows					
Salaries & Wages	6	1,234,527,331.68		1,044,144,725.29	
Social Benefits	7	85,088,423.35		141,834,007.54	
Overhead Cost	8	1,360,054,595.10		1,334,039,801.21	
Grants & Contributions	9	1,227,736,665.89		0.00	
Other Over Head Cost				602,593,885.80	
Transfer to other government Entities	10	299,280,672.90		210,289,579.72	
Finance Cost					
Total Outflow from Operating Activities (B)			4,206,687,688.92		3,332,901,999.56
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			307,466,685.94		129,041,268.10
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11	(272,437,187.68)		(121,905,166.35)	
Net Cash Flow from Investing Activities		0.00	(272,437,187.68)		(121,905,166.35)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12	0.00		(935,691.13)	
Repayment of Borrowings (other non Current liabilities)	13	(4,525,651.80)		4,014,450.04	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			(4,525,651.80)		3,078,758.91
Net Cash Flow From All Activities		0.00	30,503,846.46		10,214,860.66
Cash & Its Equivalent as at 1st January, 2024			16,169,484.42		5,954,623.76
Cash & Its Equivalent as at 31st December, 2024			46,673,330.88		16,169,484.42
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			(34,475,682.52)		129,041,268.10
Add Back Non-Cash Movement Items:					
Depreciation			341,942,368.46		0.00
Amortization					
impairment Charges					
			307,466,685.94		
Net Movement in Current Asset/Liabilities					
Net Movement in recievables			0.00	(935,691.13)	
Net Movement in Payables			(4,525,651.80)	4,014,450.04	
Net Cash Flow from Operating Activities			0.00		3,078,758.91
Add (less) Items Classified as Investing Activities			(272,437,187.68)	(121,905,166.35)	
Purchase of PPE					
Total Items Classified as Investing Activities			0.00		
Net Cash Flow From All (Operating) Activities			30,503,846.46		10,214,860.66
Cash & it's Equivalent as at 1 January,2024			16,169,484.42		5,954,623.76
Cash & it's Equivalent as at 31 December,2024			46,673,330.88		16,169,484.42

The accompanying notes form part of these statements


GARBA MUHAMMAD MUNIR
 Treasurer

Kiyawa Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

KIYAWA LOCAL GOVERNMENT COUNCIL, J IGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	13,080,637,688.46	0.00	(22,709,473.92)	13,057,928,214.54
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	13,080,637,688.46	0.00	(22,709,473.92)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	(34,475,682.52)	(34,475,682.52)
Balance at 31December 2023	13,080,637,688.46	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(272,437,187.68)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	12,808,200,500.78	0.00	(57,185,156.44)	12,751,015,344.34

The accompanying notes form part of these statements

Garba Muhammad Munir 26/03/2025

GARBA MUHAMMAD MUNIR

Treasurer

Kiyawa Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,205,209,946.49	Government Share of FAAC (Statutory Revenue)	1	2,125,917,230.78	2,629,258,430.00	0.00	2,629,258,430.00	503,341,199.22
1,169,856,614.25	Government Share of VAT	2	2,261,517,428.24	1,363,420,725.00	0.00	1,363,420,725.00	(898,096,703.24)
0.00	Tax Revenue	3	0.00	50,000.00	0.00	50,000.00	50,000.00
15,264,893.48	Non Tax Revenue	4	27,747,334.24	33,830,000.00	0.00	33,830,000.00	6,082,665.76
71,611,813.44	Transfer from Other Government Entities	5	98,972,381.60	2,000,000.00	0.00	2,000,000.00	(96,972,381.60)
3,461,943,267.66	Total Revenue (A)		4,514,154,374.86	4,028,559,155.00	0.00	4,028,559,155.00	(485,595,219.86)
							0.00
	RECURRENT EXPENDITURE						0.00
1,044,144,725.29	Salaries & Wages	6	1,234,527,331.68	1,532,256,308.80	0.00	1,532,256,308.80	297,728,977.12
141,834,007.54	Social Benefit	7	85,088,423.35	118,000,000.00	0.00	118,000,000.00	32,911,576.65
1,334,039,801.21	Overhead Cost	8	906,849,104.12	2,023,844,036.50	971,603,657.50	1,052,240,379.00	1,116,994,932.38
0.00	Grants & Contributions		453,205,490.98	0.00			(453,205,490.98)
602,593,885.80	Transfer to other Govt Agencies	9	1,227,736,665.89	640,000,000.00	133,000,000.00	507,000,000.00	(587,736,665.89)
210,289,579.72		10	299,280,672.90	202,000,000.00	30,000,000.00	172,000,000.00	(97,280,672.90)
3,332,901,999.56	Total RECURRENT Expenditure (B)		4,206,687,688.92	4,516,100,345.30	1,134,603,657.50	3,381,496,687.80	309,412,656.38
							0.00
272,437,187.68	CAPITAL EXPENDITURE						0.00
	ADMINISTRATIVE SECTOR		191,700,973.73	409,328,395.00	0.00	409,328,395.00	217,627,421.27
	ECONOMICS SECTOR		59,819,862.99	179,696,532.00	0.00	179,696,532.00	119,876,669.01
	SOCIAL SECTOR		20,916,350.96	104,000,000.00	0.00	104,000,000.00	83,083,649.04
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		272,437,187.68	1,327,765,186.88	634,740,259.88	693,024,927.00	1,055,327,999.20

The accompanying notes form part of these statements

Garba Muhammad Munir 26/03/2025

GARBA MUHAMMAD MUNIR

Treasurer

Kiyawa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	525,269,459.81	1,096,086,415.00	570,816,955.19	1,106,794,231.39
	SHARE OF EXCHANGE	1,228,751,194.09	153,640,416.00	(1,075,110,778.09)	362,635,841.98
	SHARE OF NON OIL REVENUE	61,344,987.10		(61,344,987.10)	105,808,179.95
	FOREX EQUALIZATION		1,004,531,599.00	1,004,531,599.00	62,530,775.12
	E-MONEY	72,812,423.73	375,000,000.00	302,187,576.27	92,285,465.34
				0.00	36,291,694.37
	ADD. INFLOW	200,232,079.80		(200,232,079.80)	
	ECOLOGICAL	34,593,700.65		(34,593,700.65)	73,031,145.80
	SURE-P			0.00	365,832,612.53
	SHARE OF SOLID MINERALS	2,913,385.60		(2,913,385.60)	
	TOTAL	2,125,917,230.78	2,629,258,430.00	503,341,199.22	2,205,209,946.49

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCHACGE	SHARE OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	80,921,890.34	64,592,363.65	0.00	0.00	6,682,097.70	0.00	0.00	152,196,351.69
FEBRUARY	100,964,325.16	60,252,109.02	0.00	0.00	5,915,555.46	0.00	0.00	167,131,989.64
MARCH	3,424,242.10	129,706,408.85	0.00	151,156,090.11	5,581,362.52	0.00	0.00	289,868,103.58
APRIL	62,397,655.82	61,920,037.24	0.00	0.00	5,444,613.98	0.00	0.00	129,762,307.04
MAY	52,238,057.43	95,762,919.13	0.00	0.00	6,652,059.20	0.00	0.00	154,653,035.76
JUNE	28,417,922.94	109,537,601.43	0.00	0.00	5,585,214.19	0.00	0.00	143,540,738.56
JULY	22,801,251.03	105,552,766.68	0.00	49,075,989.69	5,789,997.58	34,593,700.65	0.00	217,813,705.63
AUGUST	27,270,072.02	128,610,356.88	0.00	0.00	6,931,379.15	0.00	2,913,385.60	165,725,193.65
SEPTEMBER	33,362,167.16	102,923,619.32	0.00	0.00	5,526,953.83	0.00	0.00	141,812,740.31
OCTOBER	20,046,345.37	101,782,794.73	36,806,992.26	0.00	6,798,447.63	0.00	0.00	165,434,579.99
NOVEMBER	11,589,954.22	120,894,430.17	24,537,994.84	0.00	6,333,363.26	0.00	0.00	163,355,742.49
DECEMBER	81,835,576.22	147,215,786.99	0.00	0.00	5,571,379.23	0.00	0.00	234,622,742.44
TOTAL	525,269,459.81	1,228,751,194.09	61,344,987.10	200,232,079.80	72,812,423.73	34,593,700.65	2,913,385.60	2,125,917,230.78

NOTE	VALUE ADDED TAX	BUDGET	AMOUNT (₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	1,363,420,725.00	2,261,517,428.24	2,261,517,428.24

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	168,390,316.72	0.00	168,390,316.72	89,376,818.73	0.00	89,376,818.73
	FEBRUARY	144,219,165.87	0.00	144,219,165.87	87,942,934.45	0.00	87,942,934.45
	MARCH	155,360,509.23	0.00	155,360,509.23	82,393,939.82	0.00	82,393,939.82
	APRIL	189,047,741.25	0.00	189,047,741.25	76,504,602.45	0.00	76,504,602.45
	MAY	173,561,431.41	0.00	173,561,431.41	75,274,015.40	0.00	75,274,015.40
	JUNE	172,692,125.64	0.00	172,692,125.64	96,470,023.65	0.00	96,470,023.65
	JULY	189,547,103.71	0.00	189,547,103.71	98,940,421.02	0.00	98,940,421.02
	AUGUST	215,068,270.53	0.00	215,068,270.53	100,306,955.13	0.00	100,306,955.13
	SEPTEMBER	194,918,409.15	0.00	194,918,409.15	116,760,328.08	0.00	116,760,328.08
	OCTOBER	200,819,941.43	0.00	200,819,941.43	106,054,464.07	0.00	106,054,464.07
	NOVEMBER	237,015,374.25	0.00	237,015,374.25	117,057,302.20	0.00	117,057,302.20
	DECEMBER	220,877,039.24	0.00	220,877,039.24	122,774,809.25	0.00	122,774,809.25
	TOTAL	2,261,517,428.43	0.00	2,261,517,428.43	1,169,856,614.25	0.00	1,169,856,614.25



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
3	Personal Income Tax	0.00	50,000.00	0.00	0.00
	SUB - TOTAL	0.00	50,000.00	0.00	0.00
	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				1,280,423.00
	LICENCES	6,912,335.00	5,760,000.00	(1,152,335.00)	10,929,254.48
	FEES	7,112,054.24	15,375,000.00	8,262,945.76	2,975,216.00
	FINES		1,650,000.00	1,650,000.00	80,000.00
	SALES	100,000.00	7,530,000.00	7,430,000.00	0.00
	EARNINGS	12,723,975.00	740,000.00	(11,983,975.00)	0.00
	SALES/RENT	799,000.00	1,000,000.00	201,000.00	0.00
	REPAYMENT	0.00	630,000.00	630,000.00	0.00
	INVESTMENT INCOME	0.00	1,000,000.00	1,000,000.00	0.00
	INTEREST EARNED	0.00	145,000.00	145,000.00	0.00
	SUB - TOTAL	27,747,334.00	33,830,000.00	6,082,666.00	15,264,893.48
	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	100,000.00	20,000.00	(80,000.00)	0.00
	Dried Fish & Meat licenses	215,000.00		(215,000.00)	0.00
	Hawkers permits	106,770.00	150,000.00	43,230.00	0.00
	produce buying licenses/Corn Grading	40,000.00	200,000.00	160,000.00	0.00
	Tractor Hiring services	3,977,000.00	2,000,000.00	(1,977,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	150,000.00	100,000.00	(50,000.00)	0.00
	Communication Equipment Inst. Permits	1,695,000.00	2,000,000.00	305,000.00	0.00
	Public Conveniences Licenses fees	150,000.00	0.00	(150,000.00)	0.00
	Minor Industry Licenses Fees	50,000.00	20,000.00	(30,000.00)	0.00
	Building Material / Block Making Licenses	124,000.00	250,000.00	126,000.00	0.00
	Sand dredging licence	74,565.00	0.00	(74,565.00)	0.00
	Riec mills /cassava grinding license	230,000.00	0.00	(230,000.00)	0.00
	Radio / Television Station Licenses	0.00	15,000.00	15,000.00	0.00
	Inland Water-way License	0.00	40,000.00	40,000.00	0.00
	Brick-making, etc, Licenses	0.00	30,000.00	30,000.00	0.00
	Cart Licenses	0.00	15,000.00	15,000.00	0.00
	Dane Gun Licenses	0.00	30,000.00	30,000.00	0.00
	Cattle Dealler Licenses	0.00	30,000.00	30,000.00	0.00
	Fishing Permits	0.00	150,000.00	150,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses	0.00	250,000.00	250,000.00	0.00
	Trade / Kiosk Permit Licenses	0.00	10,000.00	10,000.00	0.00
	Forestry / Timber Licence	0.00	20,000.00	20,000.00	0.00
	Petroleum License Permit	0.00	300,000.00	300,000.00	0.00
	Welding Machine License	0.00	40,000.00	40,000.00	0.00
	Auto Spare Parts	0.00	20,000.00	20,000.00	0.00
	Sewing / Tailoring Servces	0.00	50,000.00	50,000.00	0.00
	Barbing Salon / Boutque Services Fees	0.00	20,000.00	20,000.00	0.00
	SUB - TOTAL	6,912,335.00	5,760,000.00	(1,152,335.00)	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

FEES				
Tender Fees	6,347,054.00	10,000,000.00	3,652,946.00	0.00
Birth / Death Registration	400,000.00	2,000,000.00	1,600,000.00	0.00
Businees / Petty Trade Operating Fees	105,000.00	50,000.00	(55,000.00)	0.00
Motor vehicle Tax & Motorcylce Achaba Reg.fees	130,400.00	50,000.00	(80,400.00)	0.00
Contractor Registration Fees	0.00	2,000,000.00	2,000,000.00	0.00
Marriage / Divorce Fees	0.00	15,000.00	15,000.00	0.00
Survey / Planning / Building Fees	0.00	50,000.00	50,000.00	0.00
Land Use / Sand Dredging Fees	0.00	100,000.00	100,000.00	0.00
Timber & Forest Fees (Felling of Trees)	0.00	10,000.00	10,000.00	0.00
Customary Right Of Occupancy Fees	0.00	250,000.00	250,000.00	0.00
Building Plan Approval Fees	0.00	100,000.00	100,000.00	0.00
Title / Plot Transfer Fees / Commission	0.00	250,000.00	250,000.00	0.00
Publication Fees	0.00	50,000.00	50,000.00	0.00
Hospital Service Registration Fees	0.00	100,000.00	100,000.00	0.00
Training Fees	0.00	30,000.00	30,000.00	0.00
Milling Charges	0.00	50,000.00	50,000.00	0.00
Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	0.00	40,000.00	40,000.00	0.00
Auto Mechanic /Car wash Registration Fees	0.00	20,000.00	20,000.00	0.00
Meat Inspection Fees	0.00	10,000.00	10,000.00	0.00
Slaughter Stock Fees	0.00	100,000.00	100,000.00	0.00
Business Centre Operations	0.00	100,000.00	100,000.00	0.00
SUB - TOTAL	6,982,454.00	15,375,000.00	8,392,546.00	0.00
SALES				
Sales of Stores /Scraps/ Unseviceable Items	100,000.00	1,000,000.00	900,000.00	0.00
Sales Of Reagents & Chemicals	0.00	10,000.00	10,000.00	0.00
Sales Of Other Government Properties	0.00	500,000.00	500,000.00	0.00
Sales of Photographs	0.00	20,000.00	20,000.00	0.00
Sales of Condenmed stores and Vehicles	0.00	20,000.00	20,000.00	0.00
SUB - TOTAL	100,000.00	1,550,000.00	1,450,000.00	0.00
EARNINGS				
Earning from Market	9,181,910.00	1,000,000.00	(8,181,910.00)	0.00
Earning from Motor Park	2,193,635.00	700,000.00	(1,493,635.00)	0.00
Earning from Comm, Activ, shop & shopping centre	784,500.00	1,000,000.00	215,500.00	0.00
Abbatoir / Slaughter House	573,400.00	250,000.00	(323,400.00)	0.00
Earnings From Cattle Markets	0.00	2,200,000.00	2,200,000.00	0.00
Earnings from Agricultural Produce	0.00	500,000.00	500,000.00	0.00
Earnings from Guest Houses	0.00	1,200,000.00	1,200,000.00	0.00
Maintenance / Repairs Fees	0.00	20,000.00	20,000.00	0.00
Hire of Sump Lorry and Other Environmental Sanitation Services	0.00	50,000.00	50,000.00	0.00
Dividend on Investment	0.00	500,000.00	500,000.00	0.00
Printing Revenue	0.00	20,000.00	20,000.00	0.00
Airport / Hajj Operation Proceeds	0.00	50,000.00	50,000.00	0.00
Earning from Industrial Undertaken (Water Table)	0.00	40,000.00	40,000.00	0.00
SUB - TOTAL	12,733,445.00	7,530,000.00	(5,203,445.00)	0.00
SALES/RENT				
Rent on government Building	100,000.00	700,000.00	600,000.00	0.00
Rent on Government properties	799,000.00	40,000.00	(759,000.00)	0.00
SUB - TOTAL	899,000.00	740,000.00	(159,000.00)	0.00
Rent on Land & Others - General	0.00		1,000,000.00	0.00
Rent on Government Land	0.00	1,000,000.00	1,000,000.00	0.00
SUB - TOTAL	0.00	1,000,000.00	0.00	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

	REPAYMENT				
	Repayment of Motorcycle Loan	0.00	40,000.00	40,000.00	0.00
	Repayment of Bicycle Loan	0.00	20,000.00	20,000.00	0.00
	Refund of Overpayment	0.00	70,000.00	70,000.00	0.00
	Unclaimed Deposits	0.00	500,000.00	500,000.00	0.00
	TOTAL	0.00	630,000.00	630,000.00	0.00
	INVESTMENT INCOME				
	Dividend Received	0.00	1,000,000.00	1,000,000.00	0.00
	SUB - TOTAL	0.00	1,000,000.00	1,000,000.00	0.00
	INTEREST EARNED				
	Motor Vehicle Bicycle Advances (Interest)	0.00	60,000.00	60,000.00	0.00
	Bicycle Advances (Interest)	0.00	10,000.00	10,000.00	0.00
	Refurbishing Loan	0.00	15,000.00	15,000.00	0.00
	Furniture Loan	0.00	30,000.00	30,000.00	0.00
	Interest on Housing Loan	0.00	30,000.00	30,000.00	0.00
	SUB - TOTAL	0.00	145,000.00	145,000.00	0.00
	GRAND TOTAL				

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	96,996,875.00	0.00	0.00	69,636,306.84
	State Government I.G.R.	1,975,507.00	2,000,000.00	0.00	1,975,506.60
	Total Transfer From Other Government Entities	98,972,382.00	2,000,000.00	0.00	71,611,813.44
	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
S/N	MONTHS				
1	JANUARY	7,150,000.00	0.00	(7,150,000.00)	39,480,000.00
2	FEBRUARY	10,846,875.00	0.00	(10,846,875.00)	0.00
3	MARCH	15,000,000.00	0.00	(15,000,000.00)	0.00
4	APRIL	800,000.00	0.00	(800,000.00)	30,156,306.84
5	MAY	11,400,000.00	0.00	(11,400,000.00)	0.00
6	JUNE	14,000,000.00	0.00	(14,000,000.00)	0.00
7	JULY	11,300,000.00	0.00	(11,300,000.00)	0.00
8	AUGUST	0.00	0.00	0.00	0.00
9	SEPTEMBER	10,500,000.00	0.00	(10,500,000.00)	0.00
10	OCTOBER	10,000,000.00	0.00	(10,000,000.00)	0.00
11	NOVEMBER	6,000,000.00	0.00	(6,000,000.00)	0.00
12	DECEMBER	0.00	0.00	0.00	0.00
	TOTAL	96,996,875.00	0.00	(96,996,875.00)	69,636,306.84



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

NOTE	SALARY & WAGES				
6	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	27,270,886.00	41,141,453.00	13,870,567.00	32,396,473.22
	Legislative Council	28,520,751.46	29,900,219.00	1,379,467.54	21,227,160.80
	Administrative and General services	43,856,459.18	73,878,367.80	30,021,908.62	39,787,559.17
	SUB-TOTAL	99,648,096.64	144,920,039.80	45,271,943.16	93,411,193.19
	ECONOMIC SECTOR			0.00	
	Agriculture Section	7,924,035.37	26,281,598.00	18,357,562.63	10,998,029.78
	Forestry Section	5,530,595.17	7,456,184.00	1,925,588.83	7,388,581.60
	Livestock Section (Veterinary)	23,056,262.50	48,857,268.00	25,801,005.50	22,813,616.27
	Treasury Account Section	28,758,470.93	85,826,972.00	57,068,501.07	19,231,100.08
	Internal Audit	1,898,067.06	2,793,288.00	895,220.94	2,662,616.40
	Planning, Research & Statistics Department	26,237,884.72	22,056,860.00	(4,181,024.72)	20,033,919.80
	Monitoring & Evaluation			0.00	
	Statistics	20,291,167.40	40,290,895.00	19,999,727.60	23,776,642.20
	Treasury Revenue Section	6,000,864.78	8,377,952.00	2,377,087.22	6,238,919.00
	Road & Communication Section	4,736,208.04	3,632,052.00	(1,104,156.04)	3,448,053.00
	Mechanical Section	11,094,357.04	14,402,244.00	3,307,886.96	10,261,291.00
	Electrical Section	10,376,011.84	13,332,332.00	2,956,320.16	10,006,380.00
	Land & Survey Section	3,876,057.04	3,579,496.00	(296,561.04)	4,276,651.00
	Building Section	5,276,657.44	6,984,484.00	1,707,826.56	4,182,178.00
	SUB-TOTAL	155,056,639.33	283,871,625.00	128,814,985.67	145,317,978.13
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	88,261,911.90	47,669,214.00	(40,592,697.90)	85,082,022.19
	Education (Teaching Staff)	500,150,834.12	727,574,503.00	227,423,668.88	398,382,852.91
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	72,697,787.86	56,349,820.00	(16,347,967.86)	71,726,873.38
	Curative	239,503,465.48	221,545,918.00	(17,957,547.48)	217,406,488.52
	Rural Water Supply	5,584,709.10	5,470,326.00	(114,383.10)	4,434,984.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	12,314,323.57	20,148,711.00	7,834,387.43	12,487,077.80
	Information, Youth, Sport & Culture	2,904,545.17	2,394,792.00	(509,753.17)	2,375,568.00
	Social Welfare Section	11,241,646.67	20,680,062.00	9,438,415.33	11,879,758.17
	Trade Section and Cooperatives	2,373,213.97	1,631,298.00	(741,915.97)	1,639,929.00
	SUB-TOTAL	935,032,437.84	1,103,464,644.00	168,432,206.16	805,415,553.97
	GRAND TOTAL	1,234,527,331.68	1,532,256,308.80	297,728,977.12	1,044,144,725.29
NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	23,963,875.70	58,000,000.00	34,036,124.30	91,118,684.04
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	44,059,622.79	40,000,000.00	(4,059,622.79)	31,901,534.18
	CONTRIBUTION TO PENSION FOR PHC STAFF	17,064,924.86	20,000,000.00	2,935,075.14	18,813,789.32
	TOTAL	85,088,423.35	118,000,000.00	32,911,576.65	141,834,007.54



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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KIWAWA LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Office of the Chairman	31,184,496.00	30,300,000.00	-884,496.00	65,313,462.20
	Legislative Council	24,354,658.00	8,020,000.00	-16,334,658.00	40,698,223.08
	Administrative and General services	215,404,033.81	174,700,000.00	-40,704,033.81	151,383,483.81
	SUB-TOTAL	270,943,187.81	213,020,000.00	-57,923,187.81	257,395,169.09
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	7,656,500.00	9,300,000.00	1,643,500.00	12,661,994.27
	Forestry Section	4,461,500.00	9,300,000.00	4,838,500.00	8,324,400.00
	Livestock Section (Vetrinary)	16,619,500.00	13,500,000.00	-3,119,500.00	11,887,000.00
	Treasury Account Section	106,510,599.28	326,000,000.00	219,489,400.72	307,412,445.39
	Internal Audit	150,000.00	500,000.00	350,000.00	0.00
	Planning, Research & Statistics Department	10,813,000.00	10,100,000.00	-713,000.00	15,977,948.11
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	20,455,500.00	8,700,000.00	-11,755,500.00	14,053,583.04
	Road & Communication Section	11,103,425.00	4,850,000.00	-6,253,425.00	7,733,802.00
	Mechanical Section	57,774,400.86	23,500,000.00	-34,274,400.86	25,302,952.60
	Electrical Section	20,207,686.54	50,800,000.00	30,592,313.46	112,763,884.37
	Land & Survey Section	0.00	700,000.00	700,000.00	1,150,000.00
	Building Section	35,603,312.11	37,530,000.00	1,926,687.89	54,220,914.97
	SUB-TOTAL	291,355,423.79	494,780,000.00	203,424,576.21	571,488,924.75
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	7,986,000.00	25,000,000.00	17,014,000.00	60,582,534.18
	Education (Teaching Staff)	0.00	30,000,000.00	30,000,000.00	0.00
	Adult Education	0.00	8,957,880.00	8,957,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	53,576,910.79	45,000,000.00	-8,576,910.79	35,734,250.00
	Curative	86,252,495.70	153,500,000.00	67,247,504.30	93,286,552.04
	Rural Water Supply	54,886,473.10	110,400,000.00	55,513,526.90	93,126,627.42
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	67,162,250.00	28,400,000.00	-38,762,250.00	56,890,375.00
	Information, Youth, Sport & Culture	13,822,545.19	15,180,000.00	1,357,454.81	15,062,528.00
	Social Welfare Section	59,263,817.74	47,000,000.00	-12,263,817.74	63,403,718.77
	Trade Section and Cooperatives	1,600,000.00	2,600,000.00	1,000,000.00	30,000.00
	SUB-TOTAL	344,550,492.52	466,037,880.00	121,487,387.48	418,116,585.41
	GRAND TOTAL	906,849,104.12	1,173,837,880.00	266,988,775.88	1,247,000,679.25
	OVERHEAD FROM CAPITAL RECEIPTS	453,205,490.98	850,006,156.50	396,800,665.52	
	TOTAL	1,360,054,595.10	2,023,844,036.50	663,789,441.40	



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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8.1	OTHER OVER HEAD FROM CAPITAL RECEIPTS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Renovation/purchase of furnitures at guest House	1,310,000.00	5,000,000.00	3,690,000.00	0.00
	Renovation/purchase of furnitures at Emir's House	2,371,630.38	5,000,000.00	2,628,369.62	0.00
	Renovation of Shuwarin District Head House	4,841,531.22	3,000,000.00	-1,841,531.22	0.00
	Land Compensation	11,520,000.00	25,000,000.00	13,480,000.00	0.00
	Purchase of Furnitures at LG Secretariat	870,000.00	25,000,000.00	24,130,000.00	0.00
	Purchase of Furnitures at LG Staff quarters	1,012,000.00	20,000,000.00	18,988,000.00	0.00
	purchase of 8no Motorcycle to agencies	20,607,625.00	0.00	-20,607,625.00	0.00
	procurement of official vehicle to district head	10,350,000.00	0.00	-10,350,000.00	0.00
	Renovation LG guest House at Dutse	25,000,000.00	50,000,000.00	25,000,000.00	0.00
	purchase of Grains	3,100,000.00	2,000,000.00	-1,100,000.00	0.00
	Renovation of Staff Quarters at Kiyawa	0.00	5,000,000.00	5,000,000.00	0.00
	Renovation of LG Secretariat	0.00	50,000,000.00	50,000,000.00	0.00
	Renovation of Duplex House	0.00	25,000,000.00	25,000,000.00	0.00
	SUB TOTAL	80,982,786.60	215,000,000.00	134,017,213.40	0.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Payment of Outstanding liabilities	29,693,257.23	20,000,000.00	-9,693,257.23	0.00
	Tractor loan repayment	44,313,336.00	56,470,000.00	12,156,664.00	0.00
	women empowerment goat breeding	1,750,000.00	1,000,000.00	-750,000.00	0.00
	Road Side Tree Planting	1,700,000.00	4,000,000.00	2,300,000.00	0.00
	Demarcation of grazing reserve/ cattle routes	2,355,000.00	10,000,000.00	7,645,000.00	0.00
	control of erosion	34,995,373.16	63,703,031.50	28,707,658.34	0.00
	contribution to community development project	14,969,000.00	30,000,000.00	15,031,000.00	0.00
	Renovation of District Head House at Kiyawa	0.00	25,000,000.00	25,000,000.00	0.00
	General Renovation of Blind and Women Centre	0.00	10,000,000.00	10,000,000.00	0.00
	Transportation of fertilizer	0.00	21,500,000.00	21,500,000.00	0.00
	Renovation of Slaughter House at Kiyawa	0.00	2,000,000.00	2,000,000.00	0.00
	Fishing & Hunting	0.00	1,000,000.00	1,000,000.00	0.00
	Renovation of public convenience at Kiyawa Kwanar Jahun and old motor park Kiyawa	0.00	2,000,000.00	2,000,000.00	0.00
	Internally displaced persons(IDPS) (Covid-19 response)	0.00	1,000,000.00	1,000,000.00	0.00
	Purchase of information equipment	0.00	1,000,000.00	1,000,000.00	0.00
	SUB TOTAL	129,775,966.39	248,673,031.50	118,897,065.11	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Renovation of Jumu'at Mosque across the LG	870,000.00	34,000,000.00	33,130,000.00	0.00
	Renovation of 5 Daily prayer Mosque	6,536,497.85	8,382,499.00	1,846,001.15	0.00
	Renovation of Shuwarin PHC	8,890,924.25	2,000,000.00	-6,890,924.25	0.00
	purchase of hospital drugs/equipments	5,000,000.00	0.00	-5,000,000.00	0.00
	renovation of vetrinary clinic at Kiyawa	1,492,762.73	2,000,000.00	507,237.27	0.00
	extention of electricity at Kiyawa and other places	38,863,851.40	0.00	-38,863,851.40	0.00
	electrification of Shatali and Kwadabe	5,983,572.02	0.00	-5,983,572.02	0.00
	installation of Solar lihghtening at Kiyawa	2,120,000.00	14,500,000.00	12,380,000.00	0.00
	Purchase of hand pump materials	31,767,000.00	0.00	-31,767,000.00	0.00
	purchase of submiserbles pump	5,410,000.00	0.00	-5,410,000.00	0.00
	contribution for the purchase repairs of school purnitures	5,541,100.00	13,000,000.00	7,458,900.00	0.00
	purchase of learning materials and uniforms	12,078,091.50	15,000,000.00	2,921,908.50	0.00
	renovation ofn basic health clinic at gidan Malu	1,301,485.29	0.00	-1,301,485.29	0.00
	purchase of support materials	8,071,625.00	25,000,000.00	16,928,375.00	0.00
	purchase of relief materials	22,493,920.00	66,450,626.00	43,956,706.00	0.00
	youth/women empowerment	16,293,968.95	40,000,000.00	23,706,031.05	0.00
	social protection programme	15,418,713.00	15,000,000.00	-418,713.00	0.00
	purchase of fire service materials	4,313,226.00	1,000,000.00	-3,313,226.00	0.00
	purchase of Hisbah Vehicle	50,000,000.00	65,000,000.00	15,000,000.00	0.00
	Renovation of 5 daily prayer mosque across the Local Government Area	0.00	15,000,000.00	15,000,000.00	0.00
	Renovation of Friday Mosque at Katuka	0.00	5,000,000.00	5,000,000.00	0.00
	Renovation of LG Education Authority (LEA) Secretariat	0.00	10,000,000.00	10,000,000.00	0.00
	Purchase of hand pump material	0.00	20,000,000.00	20,000,000.00	0.00
	Conversion of motorized water scheme to solar system at Kiyawa, Balago, Fake, Tsirma, Katanga and Shuwarin, Maje	0.00	20,000,000.00	20,000,000.00	0.00
	Renovation of Islamiyya School across the Local Government Area	0.00	10,000,000.00	10,000,000.00	0.00
	Renovation of women center at Kiyawa	0.00	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	242,446,737.99	386,333,125.00	143,886,387.01	0.00
	GRAND TOTAL	453,205,490.98	850,006,156.50	396,800,665.52	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9	1% TRAINING FUND	41,446,334.00	29,000,000.00	0.00	29,258,044.51
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	41,446,334.00	29,000,000.00	0.00	29,258,044.51
	2% Sule Lamido University Kafin Hausa	89,429,148.13	20,000,000.00	0.00	66,436,773.96
	Contribution to State & LG Joint Projects & Programmes	541,250,764.50	150,000,000.00	0.00	316,617,501.00
	5% EMIRATE	207,630,826.26	200,000,000.00	0.00	161,023,521.83
	MIN. FOR LOCAL GOVT STABILIZATION	306,533,259.00	79,000,000.00	0.00	
	TOTAL	1,227,736,665.89	507,000,000.00	0.00	602,593,885.80



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10	Ministry for Local Government (Street Light Fund)	188,807,200.00	77,000,000.00	0.00	102,296,909.53
	Ministry for Water Resources (Water Facilities)	62,039,181.78	76,000,000.00	0.00	86,599,492.42
	Directorate of Special Services (Vigilante, Hisbah & Disable)	13,514,666.78	19,000,000.00	0.00	21,393,177.77
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	0.00	0.00
	MINISTRY FOR INFORMATION (ALLURA DA ZARE)	3,661,600.00	0.00	0.00	0.00
	TOTAL	299,280,669.04	172,000,000.00	0.00	210,289,579.72
11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Construction of Drainages & Culvert at Fake& Kasara	11,774,722.59	20,000,000.00	8,225,277.41	0.00
	Fencing of Shuwarin PHC	11,386,000.00	20,000,000.00	8,614,000.00	0.00
	Fencing of local government staff quarters	21,972,666.27	20,000,000.00	(1,972,666.27)	0.00
	Construction of 5 daily mosques at Balago & Tsirma	26,567,584.87	15,000,000.00	(11,567,584.87)	0.00
	Construction of Midwife Quarters at G/Alli & Shuwarin	110,000,000.00	50,000,000.00	(60,000,000.00)	0.00
	Purchase of 10no motorcycles for inspection	10,000,000.00	8,235,000.00	(1,765,000.00)	0.00
	Construction of Friday Mosque at Kagara Tsalliya and tsamiyar barde	0.00	20,000,000.00	20,000,000.00	0.00
	Construction of newly kiyawa L.G PHC office at Kiyawa	0.00	25,000,000.00	25,000,000.00	0.00
	Construction of Emir of Dutse House at Shuwarin	0.00	15,000,000.00	15,000,000.00	0.00
	Purchase of furniture at LG secretariat	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of furniture's at LG Staff Quarters & Duplex House	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of photocopy Machine	0.00	700,000.00	700,000.00	0.00
	Purchase of 8 No. Motorcycle to be used by various Agency/Securty Agency officer/project inspection	0.00	6,000,000.00	6,000,000.00	0.00
	Purchase of 5 No. motorcycle for open defecation free (ODF) sustainability	0.00	2,000,000.00	2,000,000.00	0.00
	Purchase of 1nos. Of LG utility vehicles	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of 2nos. Of Hilux for Project Monitoring	0.00	106,393,395.00	106,393,395.00	0.00
	Contribution for the Purchase of Hilux for Local Government Inspector	0.00	20,000,000.00	20,000,000.00	0.00
	Procurement of Official vehicle to District Head of Kiyawa, Balago and Shuwarin (Mercedes)	0.00	16,000,000.00	16,000,000.00	0.00
	Purchase of 1no. Utility vehicle for Local Government chairman (Camry 2016 model)	0.00	25,000,000.00	25,000,000.00	0.00
	Construction of town hall at Kiyawa	0.00	25,000,000.00	25,000,000.00	0.00
	SUB TOTAL	191,700,973.73	409,328,395.00	217,627,421.27	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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NOTE	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11b	Construction of feeder road from Ajawa to Gurduba	13,400,839.84	0.00	(13,400,839.84)	0.00
	Construction of 5no Hand pumps at each 11 ward	29,804,291.81	20,000,000.00	(9,804,291.81)	0.00
	Purchase of 3no Transformer for Kiyawa, Andaman and Shiwarin	5,678,475.00	21,000,000.00	15,321,525.00	0.00
	Construction of drainage at Andaman, Kiyawa, Garko, Katanga and Shuwarin	10,936,256.34	0.00	(10,936,256.34)	0.00
	Electrification of : Shatari, Kwandabe, Gidan Dachi, Kawarin Fake Dinyarshayi, Masanawa, majiyawa, Ajawa G/Tsika	0.00	30,000,000.00	30,000,000.00	0.00
	Construction of 8 No. lock up shops at Fake Garko, Kiyawa and Construction of 5No.lock up shop at Katanga, Balago,Andaza	0.00	22,196,532.00	22,196,532.00	0.00
	Construction of motor park & lock up shop at shuwarin (Phase I)	0.00	7,500,000.00	7,500,000.00	0.00
	Construction/renovation of market stalls at shuwarin, Kiyawa market, Dangoli, Balago, Andaman Market	0.00	16,000,000.00	16,000,000.00	0.00
	Purchase of submersible pump across the Local Government Area	0.00	15,000,000.00	15,000,000.00	0.00
	Wall fencing of newly constructed corpers lodge at Kiyawa	0.00	5,000,000.00	5,000,000.00	0.00
	Extension of electricity at Kiyawa, Shuwarin, Katanga ,Kwanda, Majiyawa and Andaman	0.00	25,000,000.00	25,000,000.00	0.00
	Solar lighting system at Nafara Basic Health Clinic	0.00	3,000,000.00	3,000,000.00	0.00
	Extension of streetlight at Kiyawa	0.00	5,000,000.00	5,000,000.00	0.00
	Solar lighting system at Maje (Street Light)	0.00	5,000,000.00	5,000,000.00	0.00
	Installation of solar lightening system at LG Secretariat	0.00	5,000,000.00	5,000,000.00	0.00
	TOTAL	59,819,862.99	179,696,532.00	119,876,669.01	0.00
	GRAND TOTAL	310,342,013.16	0.00	0.00	0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of islamiyya school at Kiyawa, Balago	20,916,350.96	30,000,000.00	9,083,649.04	0.00
	Construction of Public convenience at Kiyawa and Shuwarin	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of Basic Health Clinic at Gidan Malu, Shuwarin, Markiba and Gurduba and Gidan Bayi (Ongoing)	0.00	10,000,000.00	10,000,000.00	0.00
	Construction of health post at 'Yan Auta, Dalambi and karkashi Bakin Asabar	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of public convenience at Andaman market	0.00	10,000,000.00	10,000,000.00	0.00
	Purchase of furnure's at the newly constructed PHC office at Kiyawa	0.00	2,000,000.00	2,000,000.00	0.00
	Wall Fencing of IDI mosque at Kiyawa	0.00	5,000,000.00	5,000,000.00	0.00
	Wall fencing of Graveyard at Kiyawa	0.00	5,000,000.00	5,000,000.00	0.00
	construction of Drainage at Andaman Katuka, Kiyawa, Balago, Garko, Kadanya and Shuwarin (ongoing)	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of Feeder road at Fake -G/Baye 2KM	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of Feeder road from Ajawa -Gurduba (4KM), from Andaman to Duhuwa (4KM), K/Kwanda to Kwanda (4KM), and from Gidan Fawa to Maje (4KM) total of 16KM	0.00	10,000,000.00	10,000,000.00	0.00
	Construction of Tsangaya shade across the LGA	0.00	2,000,000.00	2,000,000.00	0.00
	SUB TOTAL	20,916,350.96	104,000,000.00	83,083,649.04	0.00
	GRAND TOTAL	272,437,187.68	693,024,927.00	420,587,739.32	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

NOTE	PROCEED FROM REPAYMENT	AMOUNT
12	CURRENT YEAR ADVANCE	42,491,091.70
	PREVIOUS YEAR ADVANCE	42,491,091.70
	MARGINS	0.00
NOTE	PROCEED FROM REPAYMENT	AMOUNT
13	CURRENT YEAR NCL	76,844,398.24
	PREVIOUS YEAR NCL	81,370,050.04
	MARGINS	(4,525,651.80)

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14	MAIN ACCOUNT	3,188,722.84	2,736,774.09
	OVERHEAD ACCOUNT	17,239,645.54	431,774.50
	SALARY ACCOUNT	1,261,229.97	7,021,166.79
	PROJECT ACCOUNT	19,646,783.04	5,869,200.79
	LOAN ACCOUNT	108,693.66	103,697.45
	OTHERS ACCOUNT	5,228,255.83	6,870.80
	TOTAL	46,673,330.88	16,169,484.42
15	RECEIVABLES	2024	2023
	PERSONAL ADVANCE	6,656,021.70	6,656,021.70
	OTHER ADVANCE	35,835,070.00	35,835,070.00
	TOTAL	42,491,091.70	42,491,091.70



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	855,816,326.53	11,409,083,489.80	39,073,333.33	15,178,125.00	469,586,413.80	291,900,000.00	13,080,637,688.46
	DEPRECIATION CHARGE FOR THE YEAR	17,116,326.53	228,181,669.80	3,907,333.33	3,035,625.00	31,321,413.80	58,380,000.00	341,942,368.46
	ACCUMULATED DEPRECIATION 31/12/24							0.00
	NET BOOK VALUE AS AT 31/12/2024	838,700,000.00	11,180,901,820.00	35,166,000.00	12,142,500.00	438,265,000.00	233,520,000.00	12,738,695,320.00

NOTE	DEPOSIT	2024	2023
17	NULGE	551,214.00	551,214.00
	8% CPS	0.00	0.00
	MHWUN	243,537.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY		0.00
	GOVT TAX	45,097,042.00	45,079,041.70
	7.5% VAT	17,476,978.42	22,111,232.50
	TOTAL	63,368,771.42	67,741,488.20
18	OTHER NON CURRENT LIABILITIES	2024	2023
	PAYE	351,561.00	351,561.00
	5%WHT	3,088,369.00	3,088,369.00
	OTHERS	10,035,696.82	10,188,631.84
	TOTAL	13,475,626.82	13,628,561.84

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	13,080,637,688.46	0.00	(272,437,187.68)	12,808,200,500.78
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	13,080,637,688.46	0.00	272,437,187.68	12,808,200,500.78

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	(22,709,473.92)	(29,845,575.67)
	SURPLUS/DEFICIT FOR THE YEAR	(34,475,682.52)	0.00
	ADJUSTMENT DURING THE YEAR	0.00	
	BALANCE C/F	(57,185,156.44)	(29,845,575.67)



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

KIYAWA SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PREVENTIVE	72,697,787.86	56,349,820.00		56,349,820.00	- 16,347,967.86	129.01
CURATIVE	239,503,465.48	221,545,918.00		221,545,918.00	(17,957,547.48)	108.11
RURAL WATER SUPPLY	5,584,709.10	5,470,326.00		5,470,326.00	(114,383.10)	102.09
SUB TOTAL EXPENDITURE	317,785,962.44	283,366,064.00		283,366,064.00	(34,419,898.44)	112.15
<u>OVERHEAD COST</u>						
PREVENTIVE	53,576,910.79	35,000,000.00	10,000,000.00	45,000,000.00	(8,576,910.79)	119.06
CURATIVE	86,252,495.70	95,500,000.00	58,000,000.00	153,500,000.00	67,247,504.30	56.19
RURAL WATER SUPPLY	54,886,473.10	80,400,000.00	30,000,000.00	110,400,000.00	55,513,526.90	49.72
SUB TOTAL EXPENDITURE	194,715,879.59	210,900,000.00	98,000,000.00	308,900,000.00	114,184,120.41	63.04
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE	4,000,000.00	20,000,000.00	50,000,000.00	70,000,000.00	66,000,000.00	5.71
CURATIVE	138,071,172.27	117,000,000.00	160,000,000.00	277,000,000.00	138,928,827.73	49.85
RURAL WATER SUPPLY	106,981,291.81	75,000,000.00	60,000,000.00	135,000,000.00	28,018,708.19	79.25
SUB TOTAL EXPENDITURE	249,052,464.08	212,000,000.00	270,000,000.00	482,000,000.00	232,947,535.92	51.67
GRAND TOTAL	761,554,306.11	706,266,064.00	368,000,000.00	1,074,266,064.00	312,711,757.89	226.85

KIYAWA SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	88,261,911.88	47,669,214.00		47,669,214.00	(40,592,697.88)	185.15
TEACHING	500,150,832.11	727,574,503.00		727,574,503.00	227,423,670.89	68.74
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	588,412,743.99	775,243,717.00		775,243,717.00	186,830,973.01	75.90
<u>OVERHEAD COST</u>						
NON-TEACHING	7,986,000.00	20,000,000.00	5,000,000.00	25,000,000.00	17,014,000.00	31.94
TEACHING		30,000,000.00		30,000,000.00	30,000,000.00	0.00
ADULT EDUCATION		8,957,880.00		8,957,880.00	8,957,880.00	0.00
SUB TOTAL EXPENDITURE	7,989,000.00	58,957,880.00	5,000,000.00	63,957,880.00	55,968,880.00	12.49
<u>CAPITAL EXPENDITURE</u>						
NON-TEACHING	10,000,000.00	10,000,000.00	30,000,000.00	40,000,000.00	30,000,000.00	25.00
TEACHING	53,535,542.40	55,000,000.00	10,000,000.00	65,000,000.00	11,464,457.60	82.36
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	63,535,542.40	65,000,000.00	40,000,000.00	105,000,000.00	41,464,457.60	60.51
GRAND TOTAL	659,937,286.39	899,201,597.00	45,000,000.00	944,201,597.00	284,264,310.61	148.90



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIATE COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION

The Financial Statements of Kiyawa Local Government Council Jigawa State for the year ended 31 December, 2024 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing standards.

TREASURER'S RESPONSIBILITIES

The Local Government Treasurer's is responsible for the preparation and presentation of the financial statements based on section 125 (5) of the 1999 constitution of the Federal Republic of Nigeria as amended. He is to ensure that there are no material misstatements in the financial statements.

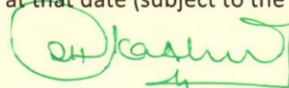
AUDITOR-GENERAL'S RESPONSIBILITIES

It is my statutory responsibility to form an independent opinion based on my audit of the financial statements and to report my opinion thereon.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained information and explanations that to the best of my knowledge were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my opinion. Jigawa State Local Government Councils initiated to prepare accrual basis IPSAS financial statements on 1 January, 2024.

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2024, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

 20th - 6 - 2025

SHEHU A KAILA CNA, ACIT, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (local Government)
Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

KIYAWA LOCAL GOVERNMENT, JIGAWA STATE
DISCLOSURE AND GENERAL OBSERVATIONS FOR THE THE YEAR ENDED 31ST DECEMBER 2024

1. GOVERNMENT SHARE OF FAAC STATUTORY REVENUE

Kiyawa Local Government Council received the Sum of Two Billion One Hundred and Twenty-Five Million Nine Hundred and Seventeen Thousand Two Hundred and Thirty Naira Seventy-Eight Naira (2,125,917,230.78) as Statutory revenue from the Federation Account representing 80.86 percent of the budgeted amount of Two Billion Six Hundred and Twenty-Nine Million Two Hundred and Fifty-Eight Thousand Four Hundred and Thirty Naira (2,629,258,430.00)

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Two Hundred and Sixty-One Million Five Hundred and Seventeen Thousand Four Hundred and Twenty-Eight Naira Twenty-Four Kobo (2,261,517,428.24) was received as Government Share of VAT from the Federation Account for the year ended 31st - December 2024 which represents 165.87 percent of the budgeted amount of the One Billion Three Hundred and Sixty-Three Million Four Hundred and Twenty Thousand Seven Hundred and Twenty-Five Naira (1,363,420,725.00)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The Sum Ninety-Eight Million Nine Hundred and Seventy-Two Thousand Three Hundred and Eighty-One Naira Sixty Kobo (98,972,381.60) Was received From State Independent revenue and Stabilization account From the Ministry for Local Governments representing 4,984.62% of the budgeted amount of Two Million Naira (2,000,000)

4. NON-TAX REVENUE

Total Sum of Twenty-Seven Million Seven Hundred and Fourty Seven Thousand Three Hundred and Thirty-Four Naira Twenty-Four Kobo (27,747,334.24) was received by the Local Government as non-tax revenue during the year ended 31st -December 2024 representing 82.02 percent of the budgeted amount of Thirty-Three Million Eight Hundred and Thirty Thousand Naira (33,830,000.00)

5. BANK RECONCILIATION STATEMENT

All the accounts maintained by the Kiyawa Local Government Council have been properly reconciled as at 31st -December 2024.

6. BUDGET PERFORMANCE

The budget performance for the year ended 31st December 2024 In respect of Kiyawa Local Government revenue and expenditure is summarized as follow:

REVENUE AND EXPENDITURE				
DESCRIPTION	REVENUE	ACTUAL	VARIANCE	PERCENT
REVENUE				
STATUTORY REVENUE	2,629,258,430	2,125,917,230.78	503,341,199.22	80.86%
SHARE OF VAT	1,363,420,725	2,261,517,428.24	(898,096,703.24)	165.87%
TAX REVENUE	50,000.00		50,000.00	
NON-TAX REVENUE	33,830,000.00	27,747,334.24	6,082,665.76	82.02%
TRANSFER FROM OTHER				
GOVT ENTITIES	2,000,000.00	98,972,381.60	(96,972,381.60)	4984.62%
TOTAL REVENUE	4,028,559,155	4,514,154,374.86	(485,595,219.86)	112.05%
EXPENDITURE				
RECURRENT EXPENDITURE	4,516,100,345.30	4,206,687,688.92	309,412,656.38	93.15%
CAPITAL EXP	1,327,765,186.88	272,437,187.68	1,055,327,999.20	20.52%
TOTAL EXP	5,843,865,532.18	4,479,124,876.60	1,364,740,655.58	76.65%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024**

1. TOTAL REVENUE

From the Table above the total Sum of Four Billion Five Hundred and Fourteen Million one Hundred and Fifty Four Thousand, Three Hundred and Seventy-Four Naira Eighty-Six Kobo (4,514,154,374.86) were received as both NON-TAX Revenue and received from the Federation Account during the period of January -December 2024.This represent 112.05% of the budgeted revenue of Four Billion Twenty-Eight Million Five Hundred and Fifty-Nine Thousand One Hundred and Fifty-Five Naira (4,028,559,155.00)

2. RECURRENT EXPENDITURES

The Sum of Four Billion Two Hundred and Six Million Six Hundred and Eighty Seven Thousand Six Hundred and Eighty-Eight Naira Ninety-Two kobo (4,206,687,688.92) were expended on recurrent expenditure representing 93.15% of the estimated amount of 4,516,100,345.30

3. CAPITAL EXPENDITURE

Capital Project engulf the Sum of Two Hundred and Seventy-Two Million Four Hundred and Thirty-Seven Thousand One Hundred and Eighty-Seven Naira Sixty-Eight Kobo (272,437,187.68) the amount represents Only 20.52% of the estimated amount of (1,327,765,186.88)

-

4. RECOMMENDATION

- a. The Local Government shall reduce over spending on recurrent expenditure
- b. More funds Should be expend on capital expenditure For the Well-being of the electorate.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2024**

1. The local Government Councils Received complete allocations from the Federation Account through State local Government Joint Allocation Account (SLJAAC)
2. The Local Government kept books of accounts and Fixed Asset Register with exception of Investment Register.
3. The relevant books of account were adequately kept.
4. Each and every department of Kiyawa Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Five Hundred and Twenty Six Million Nine Hundred and Thirty Two Thousand Seven Hundred and Forty Naira Fifty Two Kobo {N526,932,740.52} was issued to Kiyawa Local Government Council and the sum of Five Hundred and Nineteen Million One Hundred and Eighty Two Thousand Seven Hundred and Forty Naira Fifty Two Kobo (N519,182,740.52) were resolved and verified leaving the Sum of Seven Million Seven Hundred and Fifty Thousand (7,750,000.00) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/JHN/ZO/KYWLG/LQ.1/24	Un Presented Payment Vouchers Jan-Jun, 2024	119,009,140.74	119,009,140.74	0.00
2	ALG/JHN/ZO/KYWLG/LQ.2/24	Irregular Payment Vouchers Jan-Jun, 2024	106,267,265.56	106,267,265.56	0.00
3	ALG/JHN/ZO/KYWLG/LQ.3/24	Payment for Services not Rendered Jan-Jun, 2024	20,746,500.00	20,746,500.00	0.00
4	ALG/JHN/ZO/KYWLG/LQ.4/24	Approval without due Process Jan-Jun, 2024	15,906,177.28	15,906,177.28	0.00
5	ALG/JHN/ZO/KYWLG/LQ.5/24	Un presented Payment Vouchers Jul -Sept, 2024	21,058,370.63	21,058,370.63	0.00
6	ALG/JHN/ZO/KYWLG/LQ.6/24	Irregular Payment Jul-Sept, 2024	50,817,500.00	43,067,500.00	7,750,000.00
7	ALG/JHN/ZO/KYWLG/LQ.7/24	Payment for Services yet to be Rendered	10,650,000.00	10,650,000.00	0.00
8	ALG/JHN/ZO/KYWLG/LQ.8/24	Un Approved Payment Vouchers Jul -Sept, 2024	12,360,000.00	12,360,000.00	0.00
9	ALG/JHN/ZO/KYWLG/LQ.9/24	Un Presented Payment Vouchers Oct-Dec, 2024	86,101,812.00	86,101,812.00	0.00
10	ALG/JHN/ZO/KYWLG/LQ.10/24	Irregular Payment Vouchers Oct-Dec, 2024	84,015,975.00	84,015,975.00	0.00
TOTAL			526,932,740.52	519,182,740.52	7,750,000.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kiyawa Local Government staff and local Education Authorities. To this effect, a number of Twenty [20] files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Thirty Five Million, Thirty Thousand, Seven Hundred and Eighty Five Naira N35,030,785.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Twelve [12] numbers of staff retired and deceased owed Kiyawa Local Government Council, the sum of Two Million, Thirty Three Thousand, Nine Hundred and Five Naira N2,033,905.00 only which has been deducted and remitted back by the pension administration.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

QUERIES



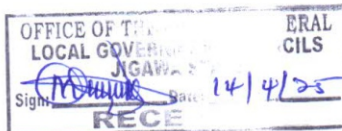
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/JHNZ0/KYW/LQ./24
The, Chairman
Kiyawa

Local Government



DCA
Pls deal
AG 15/4/25
AUDIT QUERY

Audit Form 1

Station: KYW L.G.A
Pv. No.: CC Date: OCT/DEC/24
Head: CC Sub Head: 84,015,975
Amount N:
Payee: Sundry People
Nature of Payment: Irregular

Date: 15/4/25

IRREGULAR PAYMENT VOUCHERS OCT – DEC, 2024

The sum of Eighty Four Million Fifteen Thousand Nine Hundred and Seventy Five Naira (N84,015,975) only, were expended for various services rendered to the Local Government. See the schedule attached for more details.

Examination revealed that the payment vouchers were not properly documented and made contrary to the provision of financial memoranda (FM) 14:4 (2).

In view of the above therefore, the concerned officers should be ask to rectify the anomalies and re – present the same to thus office for audit re- examination, otherwise they will be liable to all the outcomes; as audit sanction will be applied to them.

This is copied to the Auditor General, Local Governments, Jigawa State and Zonal Director, Jahun, for information and other action

DCA
re: above & act re
15/4/25

Farouk Umar Muhammad
Area Auditor, Kiyawa



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

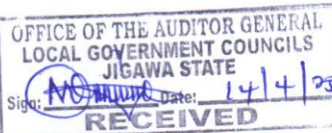


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

LG/AUD/JHNZ0/KYW/LQ.9/24
Local Query No. _____

The, _____ Chairman
Kiyawa

Local Government



DCA
pls deal
AG
AUDIT QUERY

Audit Form 1

Station: KYW L.G.A

Pv. No.: CC Date: OCT/DEC/24

Head: CC Sub Head: CC

Amount N: 86,101,812.61

Payee: Sundry People

Nature of Payment; Un presented

Payments Vouchers

Date: 15/4/25

UNPRESENTED PAYMENT VOUCHERS, OCT – DEC, 2024.

Posting of payment voucher in to cash book revealed that the sum of Eighty Six Million One Hundred and One Thousand Eight Hundreds and Twelve Naira (N86,101,812). Only were paid for services to the Local Government without prepared payment vouchers. Refer to the scheduled attached for details.

This is contrary to the provision of financial memoranda (FM) chapter 14: 3.

In view of the above therefore, let the concerned officers be ask to produce and present valid payment vouchers for audit examination or sum be refunded and this office be informed accordingly.

This is copied to the Auditor General, Local Governments, Jigawa State and zonal Director, Jahun, for information and other action.

DCA
As treat as per above
AG
DCA
15/4/25
Farouk Umar Muhammad
Area Auditor, Kiyawa



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/JHN/ZO/KYW/LQ8/24

The, Hon. Chairman
Kiyawa Local Government



Audit Form 1

Station: Kiyawa
Pv. No.: Date: Kiyawa
Head: Various Sub Head: Various
Amount N: 12,360,000
Payee: Various
Nature of Payment: Unapproved
Payment Vouchers
Date: 30/10/2024

AUDIT QUERY

UN APPROVED PAYMENT VOUCHERS JULY-SEPT. 2024

It was observed while examining payment vouchers for the above period that the Local Government have paid the sum of twelve million, three hundred and sixty thousand Naira (12,360,000) without the ascent of the chairman. Refers schedule attached.

This contradict the provision of financial memorandum chapter 14:8

Let these anomalies be fully explain or else appropriate sanction be enforce while this office be informed accordingly.

This is copied to Auditor General Local Government Council and the zonal Director Audit Jahun Zone for their information and necessary action.

Farauk Umar Muhammed
Area Auditor
Kiyawa Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. LG/AUD/JHN/ZO/KYW/LQ7/24

The, Hon. Chairman
Kiyawa Local Government



Audit Form I

Station: Kiyawa
Pr. No.: Dkt.
Head: Various Sub Head: Various
Amount N: 10,650,000
Payee: Various
Nature of Payment: Services
Yet to be rendered
Date: 30/10/2024

AUDIT QUERY

PAYMENT FOR SERVICES YET TO BE RENDERED

The total sum of Ten Million, Six hundred and Fifty Thousand Naira (N10,650,000) was paid to the attached payees for conducting different services.

During our inspection, efforts were made to verify the services/supplies failed, since invoice, SRV and OCV were not attached to support the payments, which clearly defined the payments as fabricated.

In view of the above therefore, the payees should explain fully or else recover the amount involved, while this office be furnish with recovery details for our next line of action.

This is copied to Auditor General Local Government Council and the Director Zonal Auditor Jahun Zone for their information and action.

DRCA
never app
treat pls
16/1/25

DRCA
Pls treat

Farauk Umar Muhammed
Area Auditor
Kiyawa Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

✓
Local Query No. LG/AUD/JHN/ZO/KYW/LQ6/24
The, Hon. Chairman
Kiyawa **Local Government**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/1/25
RECEIVED

Audit Form I
Station: Kiyawa
Pv. No.: **Date:**
Head: Various **Sub Head:** Various
Various Various
Amount N: 50,817,500
Payee: Various
Nature of Payment: Irregular
Payment Vouchers
Date: 30/10/2024

AUDIT QUERY

IRREGULAR PAYMENT JULY – SEPT. 2024

During the examination of payment vouchers for the above period, it was observed that payment vouchers worth Fifty Million, Eighty Hundred and Seventeen Thousand, Five hundred Naira (N50,817,500) were paid without attaching the necessary supporting documents such as invoice, SNV, BQ and Council extract to justify the payments. Refer to the attached schedule for guidance.

This is action contradict the provision of Financial memorandum (FM) Chapter 14(4).

In view of the above therefore, the concerned officers should correct this anomalies or else refund the total amount and this office be inform for further verification.

The same is copied to Auditor General Local Government Council, Jigawa State and the Zonal Audit Director, Jahun Zone for their Information and action.

Farauk Umar Muhammed
Area Auditor
Kiyawa Local Govt.

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tree res
16/1/25

Dea
Pls deal
21/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. LC/AUD/JHN/ZO/KYW/LQ5/24

The, Hon. Chairman
Kiyawa Local Government



Audit Form 1

Station: Kiyawa
Pv. No.: Date:
Head: Various Sub Head: Various
Amount N: 21,058,370.00=63
Payee: Various
Nature of Payment: Outstanding
Payment Vouchers
Date: 30/10/2024

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS JULY –SEPT. 2024

Posting of payment vouchers revealed that the Sum of Twenty One Million, Fifty – Eight Thousand Three Hundred and Seventy Thousand Naira, Sixty Tree Kobo (N21,058,370=63) were paid without raising the payment vouchers for examination. Refer to the attached Schedule for details.

This is contrary to the provision of (FM) Chapter 14:3.

In view of the above therefore, the officers concerned should be ask to produce the payment voucher and this office be informed for next line of action.

This have been endorsed and copies to the Auditor General Local Government Council and the Director Zonal Auditor Jahun Zone for their Information and necessary action.

Handwritten notes:
DCA
Pls deal
AG 16/1/25
Seven above treat as per 16/1/25

Signature: Farauk Umar Muhammed
Farauk Umar Muhammed
Area Auditor
Kiyawa Local Govt.

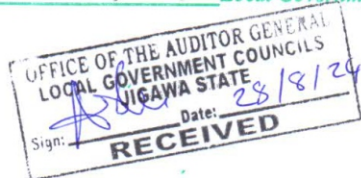


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/JHN/ZO/KYW/LQ4/2024
The, Hon. Chairman
Kiyawa Local Government



Audit Form 1
Station: Kiyawa
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 15,906,177=28
Payee: Various
Nature of Payment: Approved Payment
Without Submission
Date: 23/07/2024

AUDIT QUERY

APPROVAL WITHOUT DUE PROCESS JANUARY-JUNE 2024

Payment voucher amounting to Fifteen Million, Nine Hundred and Six, One Hundred and Seventy Seven Twenty Eight Kobo (N 15,906,177=28) were approved and paid without respecting due channel of approval.

In view of the above therefore, the concerned officers should be asked to correct this anomalies as quick as possible and this office be informed for further verification.

Copied to Auditor General Local Government Audit Jigawa State and the Audit Zonal Director, Jahun Zone for their information and necessary action.

Farouk Umar Muhammad

Area Auditor

Kiyawa LG

DCA
Pls act accordingly
28/8/24 AG 29/8/24
DACA
above & at MS
29/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/JHN/ZO/KYW/LQ3/2024	Audit Form 1
Local Query No. _____	Station: Kiyawa
The, Hon. Chairman _____	Pv. No.: Various Date: Various
Kiyawa Local Government	Head: Various Sub Head: Various
	Amount N: 20,746,500
	Payee: Various
	Nature of Payment: Services
	Not rendered
	Date: 23/07/2024

AUDIT QUERY

PAYMENT FOR SERVICES NOT RENDERED JANUARY – JUNE 2024

It was observed with dismay during our Audit Inspection and Examination that payment amounting to Twenty Million, Seven Hundred and Forty – Six Thousand Five Hundred Naira (₦ 20,746,500) were paid for Various Services and the services not rendered.

In view of the above, the concerned officers should explain fully the reason behind this anomalies or else whole amount be recovered and this office be furnished with treasury receipt

Copied to Auditor General Local Government Jigawa State and Audit Zonal Director Jahun Zone for their information and action.

Farouk Umar Muhammad

Area Auditor

Kiyawa LG.

Dca
Pls deal

(24/08/24) JAG 29/8/24

DD CA
refer abn xact ms
Nepel
CA
29/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/JHN/ZO/KYW/LQ2/2024
Local Query No. _____
The, Hon. Chairman _____
Kiyawa Local Government



Audit Form 1
Station: Kiyawa
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 106,267,265=56
Payee: Various
Nature of Payment: Irregular
Payment Vouchers
Date: 23/07/2024

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS JANUARY – JUNE 2024

In the course of examination of payment vouchers for the period of January-June 2024, it was observed that various payments were made amounting to One Hundred And Six Million Two Hundred And Sixty-Seven Thousand, Two Hundred And Sixty Five Naira Fifty-Six Kobo (N 106,267,265=56) were made without attaching necessary supporting documents.

The above action contradict the provision of (FM) chapter 14:4(8).

Therefore, the concerned officers should be ask to explain or else the total amount be refund back to treasury and this office be informed.

The same is copied to Auditor General Local Government Jigawa State and Audit Zonal Director Jahun Zone for their information and action.

Farouk Umar Muhammad

Area Auditor
Kiyawa LG.

DCA
Pls treat.
@kashu AG 29/8/24
DCA
Refer above & deal per
DCA
24/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/JHN/ZO/KYW/LQ1/2024		Audit Form 1	
Local Query No.		Station:	Kiyawa
The,	Hon. Chairman	Pv. No.:	Various Date: Various
	Kiyawa	Head:	Various Sub Head: Various
	Local Government	Amount N:	119,009,140=74
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE Sign: _____ Date: 28/8/24 RECEIVED		Payee:	Various
		Nature of Payment:	Un-presented
			Payment Vouchers
		Date:	23/07/2024

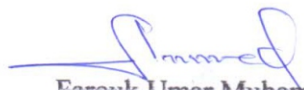
AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS JANUARY – JUNE 2024

Payment vouchers amounting to one hundred and nineteen million, nine thousand, one hundred and forty naira, seventy – four kobo (N 119,009,140=74) were paid without preparing the payment vouchers. Refers to the attached schedules for details.

In view of the above therefore, the officers concerned should be ask to produce the said payment vouchers and this office be informed or else refund the amount involved and inform us for further verification.

This is copied to Auditor General Local Government Jigawa State and Audit Zonal Director Jahun Zone for their information and action.


Farouk Umar Muhammad

Area Auditor

Kiyawa LG

SCA
Pls Act accordingly
(Signature) AG 29/8/24
SCA
revert above & act res
(Signature)
SCA
29/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

INSPECTION REPORT



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL

JAHUN ZONE, JIGAWA STATE

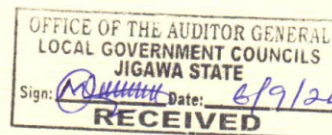
Our Ref: AUD/KYW/R-1/1/2024

Your Ref: _____

Date: 1/RAW/1446AH

04/09/2024

The Chairman,
Kiyawa Local Government,
Jigawa State.



DCA
Pls deal
Quksah JAG 9/9/24

**AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY
TO JUNE, 2024**

The Books of account maintained by treasury department of your Local Government have been examined and the followings were the issues observed and immediate reply:- this is copied to the Auditor General, Local Government Councils, Jigawa State, for information and necessary action.

INTERNAL CONTROL:- The internal control system was not so effective because of the level of irregularities discover in the system of operation.

CASHBOOK:- The Cash book maintained by the local government cashier has been posted and examined, the following issues were observed:-

1. **BANK RECONCILIATION:-** There were no monthly reconciliation between cash book and bank statements balances during the period reviewed.
2. **IREEGULAR PAYMENT:-** Various payment vouchers were observed paid without proper documentations to support them, some of these are store receipt vouchers, cash receipts, invoice, bill of quantities (BQ) agreement etc. as a result of that, audit query was issued:

ALG/JHN/ZO/KYW/LQ2/2024

N106,267,265.5

DCA
Refer above & process per
9/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



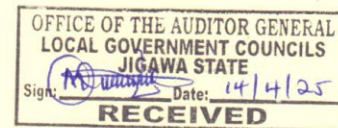
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
JAHUN ZONE, JIGAWA STATE

LG/AUD/KYW/R.1/3/2024

09/04/2025

Our Ref: _____ Your Ref: _____ Date: 10th Shawwal, 1446.

The Chairman,
Kiyawa Local Government Council,
Jigawa State.



DCA
pls deal
@DCA JAG 14/4/25

AUDIT INSPECTION REPORT FOR THE PERIOD OCT- DEC. 2024

Previous audit queries were responded accordingly.

The books of account maintained by treasury department of your local government have been examined and the following were the issues observed and forwarded to you for information action and early response, please. The same is copied to Auditor General, local government councils for his information and further action.

INTERNAL CONTROL: - The internal control system was not strictly adhered to, below were lapses observed as a result.

- (i) Some payment vouchers were not passed to internal audit for internal check.
- (ii) Some payments were made without vouchers
- (iii) Records were not properly managed and maintained

Recommendation: - sound internal control must be put in place.

to cat
per tract as per above
to cat
12/4/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024

RESPONSE TO QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

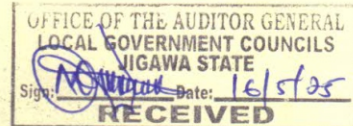
Ref. No.....

Our Ref: _____

Your Ref: _____

Date: 29th April, 2025

The Auditor General,
Local Government Council,
Jigawa State.



ANSWER FOR AUDIT QUERY

Reference to a letter No LG/AUD/JHNZO/KYW/LQ9/24 dated Oct-Dec. 2024 unrepresented payment vouchers amounting to eighty-six million one hundred and one thousand eight hundred and twelve (86,101,812.60) naira only. In respect of that I do write and forward here with and answer to that effect. All the unrepresented vouchers are now presented for you further verification.

A copy of this letter was sent to area auditor kiyawa local government and zonal director audit jahun zone for their record purposed.

Best Regard

Abdulhamid Ibrahim Balago
Chairman
Kiyawa Local Government.

Handwritten notes:
DCA
Refer above & deal Mt
16/5/25
DCA



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

Ref. No. KYWLG/ADM/FG/25V.III/172

28/11/ 2024

Our Ref: _____

Your Ref: _____

Date: _____

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

DCA
pls treat

AG 20/1/25



RE: AUDIT QUERY

Local audit query no. LG/AUD/JHN/20/KYW/LQ8/24 of 30/10/2024.

The unapproved payment voucher amounting to **Twelve Million Three Hundred and Sixty Thousand Naira (N12,360,000.00)** Only was formalized and approved by concern authority as queried.

The payment vouchers are available for verification.

I have copied same to the Zonal Audit Director I/C Jahun Zone for noting and information please.

Best Regards.

DCA
over above & process
20/1/25

Mansir Musa
DAGS



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

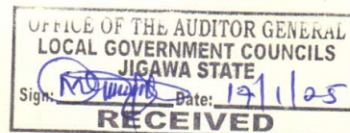
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

KYWLGA/ADM/FG/25/V.III/169

28/11/ 2024



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

DCA
Pls deal

[Signature] AG 20/1/25

RE: AUDIT QUERY

I refer audit query no. LG/AUD/JHN/20/KYW/LQ7/24 of 30/10/2024.

The query in respect of the payment voucher amounting to **Ten Million Six Hundred and Fifty Thousand Naira (₦10,650,000) Only**. The payment for services yet to be rendered was as a result of non-attaching of invoice and SRV as well as not authorizing by the OCV.

The vouchers are now attached with all the required documents and signed by the OCV and are available for verification.

I have copied same to the Zonal Audit Director I/C Jahun Zone for his noting and record purposes please

Best Regards.

Handwritten notes:
X.D CA
super above & treat
[Signature]
20/1/25

[Signature]
Mansir Musa
DAGS



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

Ref. No. KYWLG/ADM/FG/25V.III/171

28/11/ 2024

Our Ref. _____

Your Ref. _____

Date: _____

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



Dea
Pls deal
[Signature] AG 20/1/25

RE: AUDIT QUERY

Refer audit query no. LG/AUD/JHN/20/KYW/LQ6/24 of 30/10/2024 refers.

Irregular payment voucher amounting to **Fifty Million Eight Hundred and Seventeen Thousand Five Hundred Naira (N50,817,500.00)** Only were supported with all the necessary required attachment as requested.

The vouchers are available for verification please.

I have copied same to the Zonal Director Audit for his information and noting please.

Best Regards.

DD CA
Refer above & treat as
[Signature]
Dea
20/1/25

Mansir Musa
DAGS



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa Local Government Councils for the Year Ended 31st December, 2024



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote
Ref. No. KYWLG/ADM/FG/25V.III/170

28/11/ 2024

Our Ref. _____

Your Ref. _____

Date: _____

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

ICA
Pls deal
[Signature] AG 20/11/24



RE: AUDIT QUERY

Audit query no. LG/AUD/JHN/20/KYW/LQ5/24 of 30/10/2024 refers.

All the unrepresented payment voucher amounting to **Twenty One Million Fifty Eight Thousand Three Hundred and Seventy Naira Sixty Three Kobo (N21,058,370.63) Only** are presented for examination and verification as requested.

I have copied same to the Deputy Zonal Auditor, Jahun Zone for his information and noting please.

Best Regards.

ICA
Refer above & test per
[Signature]
ICA
20/11/25

Mansir Musa
DAGS