

KIRI KASAMMA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

**ACCOUNTS OF KIRI KASAMMA
LOCAL GOVERNMENT COUNCIL**

FOR THE YEAR ENDED 31ST DECEMBER, 2022



Contents

Contents	Pages
Cover Page	1
Table of Contents	2
The Executive Chairman, Kiri-Kasama Local Government Councils	3
Responsibilities for Financial Statement	4
Statement of Accounting Policies	5
Cash Flow Statement	10
Statement of Assets and Liabilities	11
Statement of Consolidated Revenue Fund	12
Statement of Capital Development Fund	13
Summary of Note to the Accounts	14
Details of Notes to the Accounts	15
Audit Certification	22
Disclosures and General Observations	23
Report of the Auditor General on the Accounts of Kiri-Kasama Local Government Councils	25
Audit Queries and Response by Kiri-Kasama Local Government Councils	26



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



HON. ISAH ADAMU MATARA
The Executive Chairman
Kiri Kasamma Local Government Council



KIRIKASAMMA LOCAL GOVERNMENT

JIGAWA STATE

OFFICE OF THE EXECUTIVE CHAIRMAN

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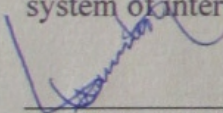
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Date: 31st March, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENT

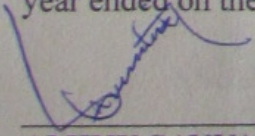
These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement comply with the general accepted accounting practice.

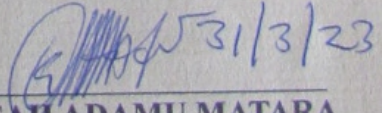
The treasurer is responsible for the establishing and maintaining a system of internal controls designed to provide reasonable that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my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


AMINU SAYYADI

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management Act Cap of 1990 as amended).

In our opinion, these financial statements fairly reflect the financial position of Kiri-kasamma Local Government as at 31st December, 2022 and its operations for year ended on the date.


AMINU SAYYADI
Treasurer


HON. ISAH ADAMU MATARA
Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022
(IPSAS CASH)**

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCON	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Kiri Kasamma Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Kiri Kasamma Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Kiri Kasamma Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Kiri Kasamma Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

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



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Kiri Kasamma Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Kiri Kasamma Local Government Council, Jigawa State the GPFS Accounting Policy include the following: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. separately identifies payments made by third parties on behalf of the State government. 2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); 3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); 4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); 5. Notes to the Accounts: Additional disclosures to explain the GPFS; and 6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kiri Kasamma Local Government Council, Jigawa State: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence h. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Kiri Kasamma Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts a. These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance a. Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants & Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments a. These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: a. Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. b. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases a. Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments b. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

STATEMENT NO. 1 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022		NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,412,916,216.00	Statutory Allocation	1	2,471,869,696.62	1,934,846,537.65
	Independent Revenue			
100,000.00	Taxes	2a	0.00	
250,000.00	Rate	2b	210,000.00	150,000.00
10,755,000.00	Local Licenses and Fees	2c	7,020,379.81	2,216,020.00
1,600,000.00	Commercial Undertaking	2d	717,130.00	431,750.00
650,000.00	Rent of LGA Properties	2e	0.00	
550,000.00	Interest and dividend	2f	0.00	
3,500,000.00	Miscellaneous	2g	1,322,216.59	2,237,889.00
17,405,000.00	Total Independent Revenue		9,269,726.40	5,035,659.00
2,430,321,216.00	Total Receipt from Operating Activities		2,481,139,423.02	1,939,882,196.65
	PAYMENTS			
60,550,080.00	Office Of The Chairman	3a	48,345,991.24	37,976,690.00
68,333,336.00	Planning, Research and Statistics	3b	65,755,765.58	67,321,599.00
40,784,498.00	The Council	3c	46,526,448.00	30,729,881.00
60,844,722.00	Personal Management	3d	90,507,008.77	74,150,677.00
305,789,007.00	Finance And Supply	3e	243,511,509.70	211,999,104.00
922,687,030.00	Education	3f	934,031,468.51	906,285,798.00
243,350,059.00	Medical And Health	3g	323,028,465.15	263,507,481.00
64,216,130.00	Agriculture & Natural Resources	3h	59,238,405.07	51,191,630.00
90,848,630.00	Works And Housing	3i	140,218,262.66	91,140,829.00
80,000,000.00	Traditional Office Holders	3j	113,403,243.44	96,527,302.00
67,159,370.00	Social And Community Dev.	3k	118,606,801.02	83,577,910.00
2,004,562,862.00	Total Payment		2,183,173,369.14	1,914,408,901.00
	Net Cash Flow From Operating Activities		297,966,053.88	25,473,295.65
	CASHFLOWS FROM INVESTING ACTIVITIES:			
596,423,880.00	Capital Expenditure	4	337,564,833.17	125,514,703.00
	Net Cash Flow From Investing Activities		337,564,833.17	(125,514,703.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	1,000,000.00	
	Other Noncurrent liabilities	5b	(2,146,019.88)	12,893.00
120,000,000.00	Other Capital Receipt	5c	44,203,146.10	75,958,476.35
	Net Cash Flow From Financing Activities		43,057,126.22	75,971,369.35
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		3,458,346.93	(24,070,038.00)
	Cash & Cash Equivalent as at 1st January, 2022		1,366,242.00	25,436,280.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		4,824,588.93	1,366,242.00

The accompanying notes form part of these statements

AMINU SAYYADI

Treasurer

Kiri Kasamma Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	4,824,588.93	1,366,242.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS			
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	15,257,760.00	16,257,760.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		20,082,348.93	17,624,002.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(29,363,974.19)	(33,968,341.00)
Non- Current Liabilities	9	49,446,323.12	51,592,343.00
Other Public Fund		0.00	
TOTAL LIABILITIES		20,082,348.93	17,624,002.00

The accompanying notes form part of these statements


AMINU SAYYADI
Treasurer

Kiri Kasamma Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 4 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022 KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		297,966,053.88	
75,958,476.35	AID AND GRANTS	10	44,203,146.10	120,000,000.00
	TOTAL REVENUE AVAILABLE		342,169,199.98	
	LESS: CAPITAL EXPENDITURE			
125,514,703.00	Capital Expenditure	11	337,564,833.17	596,423,880.00
	TOTAL CAPITAL EXPENDITURE		337,564,833.17	
	INTANGIBLE ASSETS		4,604,366.81	
(24,082,931.00)	CLOSING BALANCE		4,604,366.81	

The accompanying notes form part of these statements

AMINU SAYYADI

Treasurer

Kiri Kasamma Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,934,846,537.65	STATUTORY ALLOCATIONS:	1	2,471,869,696.62	2,412,916,216.00
	Independent Revenue			
0.00	Taxes	2a	0.00	100,000.00
150,000.00	Rate	2b	210,000.00	250,000.00
2,216,020.00	Local Licenses and Fees	2c	7,020,379.81	10,755,000.00
431,750.00	Commercial Undertaking	2d	717,130.00	1,600,000.00
0.00	Rent of LGA Properties	2e	0.00	650,000.00
0.00	Interest and dividend	2f	0.00	550,000.00
2,237,889.00	Miscellaneous	2g	1,322,216.59	3,500,000.00
5,035,659.00	SUB TOTAL INDEPENDENT REVENUE		9,269,726.40	17,405,000.00
1,939,882,196.65	TOTAL REVENUE		2,481,139,423.02	2,430,321,216.00
	LESS:EXPENDITURE			
37,976,690.00	Office Of The Chairman	3a	48,345,991.24	60,550,080.00
67,321,599.00	Planning, Research and Statistics	3b	65,755,765.58	68,333,336.00
30,729,881.00	The Council	3c	46,526,448.00	40,784,498.00
74,150,677.00	Personal Management	3d	90,507,008.77	60,844,722.00
211,999,104.00	Finance And Supply	3e	243,511,509.70	305,789,007.00
906,285,798.00	Education	3f	934,031,468.51	922,687,030.00
263,507,481.00	Medical And Health	3g	323,028,465.15	243,350,059.00
51,191,630.00	Agriculture & Natural Resources	3h	59,238,405.07	64,216,130.00
91,140,829.00	Works And Housing	3i	140,218,262.66	90,848,630.00
96,527,302.00	Traditional Office Holders	3j	113,403,243.44	80,000,000.00
83,577,910.00	Social And Community Dev.	3k	118,606,801.02	67,159,370.00
1,914,408,901.00	TOTAL EXPENDITURE		2,183,173,369.14	2,004,562,862.00
	Operating Balance		297,966,053.88	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		297,966,053.88	

The accompanying notes form part of these statements

AMINU SAYYADI

Treasurer

Kiri Kasamma Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022 N	PREVIOUS YEAR 2021 N
1	Statutory Allocation	2,471,869,696.62	1,934,846,537.65
2a	Taxes	0.00	0.00
2b	Rate	210,000.00	150,000.00
2c	Local Licenses and Fees	7,020,379.81	2,216,020.00
2d	Commercial Undertaking	717,130.00	431,750.00
2e	Rent of LGA Properties	0.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	1,322,216.59	2,237,889.00
3a	Office Of The Chairman	48,345,991.24	37,976,690.00
3b	Planning, Research and Statistics	65,755,765.58	67,321,599.00
3c	The Council	46,526,448.00	30,729,881.00
3d	Personal Management	90,507,008.77	74,150,677.00
3e	Finance And Supply	243,511,509.70	211,999,104.00
3f	Education	934,031,468.51	906,285,798.00
3g	Medical And Health	323,028,465.15	263,507,481.00
3h	Agriculture & Natural Resources	59,238,405.07	51,191,630.00
3i	Works And Housing	140,218,262.66	91,140,829.00
3j	Traditional Office Holders	113,403,243.44	96,527,302.00
3k	Social And Community Dev.	118,606,801.02	83,577,910.00
4	Capital Expenditure	337,564,833.17	125,514,703.00
5a	Proceed From Loan		
5b	Other Noncurrent liabilities		
5c	Other Capital Receipt	44,203,146.10	75,958,476.35
6	CASH AND BANK BALANCES	4,824,588.93	1,366,242.00
7	ADVANCES	15,257,760.00	16,257,760.00
8	ACCUMULATED FUND	(29,363,974.19)	(33,968,341.00)
9	NON CURRENT LIABILITIES	49,446,323.12	51,592,343.00
10	AID AND GRANTS	44,203,146.10	75,958,476.35
11	Capital Expenditure	337,564,833.17	125,514,703.00

The accompanying notes form part of these statements

AMINU SAYYADI
Treasurer

Kiri Kasamma Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE AND OTHER MISCELLIOUS RECEIPTS	ECOLOGICAL / SURE -P	TOTAL
JANUARY	112,209,436.61	73,526,079.68	1,109,532.13	0.00	186,845,048.42
FEBRUARY	55,341,129.43	68,651,288.28	24,851,251.15	0.00	148,843,668.86
MARCH	74,501,730.30	63,060,971.34	20,777,002.08	0.00	158,339,703.72
APRIL	109,779,965.92	77,941,728.76	0.00	0.00	187,721,694.68
MAY	98,020,044.31	64,093,028.48	6,861,902.10	0.00	168,974,974.89
JUNE	83,495,642.18	75,972,482.81	37,225,078.33	40,924,676.15	237,617,879.47
JULY	132,002,225.53	73,242,367.67	0.00	0.00	205,244,593.20
AUGUST	171,338,407.68	67,741,947.58	0.00	0.00	239,080,355.26
SEPTEMBER	97,750,725.81	81,748,335.73	0.00	0.00	179,499,061.54
OCTOBER	105,012,386.46	72,310,839.52	21,001,019.06	130,703,899.96	329,028,145.00
NOVEMBER	93,134,559.11	82,407,712.36	16,625,517.16	0.00	192,167,788.63
DECEMBER	145,666,639.20	78,797,436.78	14,042,706.97	0.00	238,506,782.95
TOTAL	1,278,252,892.54	879,494,218.99	142,494,008.98	171,628,576.11	2,471,869,696.62

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	210,000.00
TOTAL	210,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
1003/18 Slaughter Fee	101,837.54
1003/20 Eating House License Fee	15,000.00
1003/22 Bakery House License Fee	70,000.00
1003/25 Dried Fish / Meat License Fee	770,000.00
1003/48 Tent at Sea Beach Permit License Fee	487,000.00
1003/54 General Contractor Registration Fee	60,000.00
1003/55 Tender Fee	839,760.00
1003/56 Sand Dredging License Fee	503,652.45
1003/66 Rice Milling / Cassava Grinding License Fee	38,693.45
1003/94 Sales of Unserviceable Stores	3,517,000.00
1003/96 Sales of Stores	153,500.00
1003/97 Survey Fees	350,000.00
1003/100 Customary Right of Occupancy	110,000.00
TOTAL	7,020,379.81
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	243,110.00
Motor park	229,520.00
TOTAL	472,630.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	0.00
TOTAL	0.00
NOTE 2g: MISCELANEOUS	
Recovery of losses and overpayment	1,322,216.59
Payment in lieu of resignations notice	0.00
TOTAL	1,322,216.59



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	10,269,423.24
2001/2	Traveling & Transport	207,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,100,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	2,810,000.00
2001/11	Entertainment & Hospitality	120,000.00
2001/12	Miscellaneous expenses	22,839,568.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	TOTAL	48,345,991.24
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	61,790,765.58
2002/2	Traveling & Transport	635,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	700,000.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	2,630,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	65,755,765.58
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,376,960.00
2003/2	Traveling & Transport	0.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	1,500,000.00
2003/8	Consultancy service & special committee	1,500,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	6,000,000.00
2003/11	Entertainment & Hospitality	1,500,000.00
2003/12	Miscellaneous expenses	15,649,488.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	46,526,448.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

NOTE 3d: PERSONAL MANAGEMENT		0.00
2004/1	Personnel Cost	40,114,706.68
2004/2	Traveling & Transport	350,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	30,999,443.11
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	8,110,640.00
2004/11	Entertainment & Hospitality	10,932,218.98
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
	TOTAL	90,507,008.77
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	24,083,588.26
2005/2	Traveling & Transport	660,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	3,293,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	22,918,957.86
2005/9	Grand contribution and subvention	
2005/10	Training staff development & welfare	22,918,959.76
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	115,481,072.45
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	54,155,931.37
	TOTAL	243,511,509.70
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	858,399,533.89
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	8,248,000.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	67,383,934.62
	TOTAL	934,031,468.51



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

NOTE 3g: WASH		
2007/1	Personnel Cost	206,889,996.78
2007/2	Traveling & Transport	265,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	98,467,340.00
2007/8	Consultancy Service & Special Committee	1,090,000.00
2007/9	Grand Contribution and Subvention	3,620,000.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	0.00
2007/13	Provision of service material	2,447,000.00
2007/14	Contribution to pension fund	10,249,128.37
	TOTAL	323,028,465.15
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	52,832,655.07
2008/2	Traveling & Transport	225,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	0.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	6,180,750.00
2008/14	Contribution to pension fund	0.00
	TOTAL	59,238,405.07
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	31,314,292.20
2009/2	Traveling & Transport	4,790,000.00
2009/3	Utility Service	0.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	104,113,970.46
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	0.00
2009/14	Contribution to pension fund	0.00
	TOTAL	140,218,262.66



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	113,403,243.44
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	113,403,243.44
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	34,821,660.60
2011/2	Traveling & Transport	2,270,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	10,946,666.42
2011/9	Grand contribution and subvention	39,010,532.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	590,000.00
2011/13	Provision of service material	30,967,942.00
2011/14	Contribution to pension fund	0.00
	TOTAL	118,606,801.02



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4001/2	River Embankment	7,998,099.00
4001/4	Purchase Of Grain	3,982,500.00
4001/6	River Embankment	3,462,000.00
4003/2	Demarcation of Grazing reserves	0.00
4004/1	Local Government support to Kalgwai Annual Fishing Festival	0.00
	SUB TOTAL	15,442,599.00
5001/1	2% contribution to Jigawa state university	35,891,256.31
6001/1	purchase of hand pump materials	26,920,000.00
6001/4	Purchase O f Submersible & Accessories	700,000.00
6004/3	Drilling of new hand pump at 5 communities	0.00
6004/3	Erosion Control	53,732,935.44
	SUB TOTAL	81,352,935.44
7001/1	Settlement of outstanding liabilities	38,442,044.29
7001/3	Contribution to state and LGA joint project	138,190,019.23
7001/4	Settlement of Land Compensation	1,000,000.00
7001/5	SDG/CGS Programme	18,265,978.90
7001/10	Purchase of Utility Motor vehicles	4,000,000.00
7002/9	Construction of 2NO MidWife House (Iyo & Sugar)	4,980,000.00
	SUB TOTAL	204,878,042.42
	TOTAL	337,564,833.17



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			16,257,760.00
Current Year Advance			15,257,760.00
MARGINS			1,000,000.00
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL			49,446,323.12
Previous year NCL			51,592,343.00
MARGINS			(2,146,019.88)
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE I.G.R	STABLIZATION	TOTAL
JANUARY	164,625.55	10,477,639.50	10,642,265.05
FEBRUARY	164,625.55		164,625.55
MARCH	164,625.55	5,500,000.00	5,664,625.55
APRIL	164,625.55		164,625.55
MAY	164,625.55	6,000,000.00	6,164,625.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	3,000,000.00	3,164,625.55
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55	9,000,000.00	9,164,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	750,000.00	914,625.55
TOTAL	1,975,506.60	42,227,639.50	44,203,146.10



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			(115,843.42)
UNITY BANK PLC (OVERHEAD A/C)			632,757.29
UNITY BANK PLC (SALARY A/C)			631,468.17
UNITYBANK PLC (PROJECT A/C)			3,097.31
UNITY PLC (REVENUE A/C)			3,618,606.47
POLARIS PLC(LOAN)			54,503.11
TOTAL			4,824,588.93
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			0.00
OTHER ADVANCES			15,257,760.00
TOTAL			15,257,760.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(33,968,341.00)
Closing Balance			4,604,366.81
Accumulated Fund C/D			(29,363,974.19)
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			49,446,323.12
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE I.G.R	STABLIZATION	TOTAL
JANUARY	164,625.55	10,477,639.50	10,642,265.05
FEBRUARY	164,625.55	0.00	164,625.55
MARCH	164,625.55	5,500,000.00	5,664,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	6,000,000.00	6,164,625.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	3,000,000.00	3,164,625.55
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55	9,000,000.00	9,164,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	750,000.00	914,625.55
TOTAL	1,975,506.60	44,227,639.50	44,203,146.10



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

We have examined the financial statements which have been prepared by the Management of Kiri-kassamma Local Government Councils under the accounting policies set out therein.

SCOPE

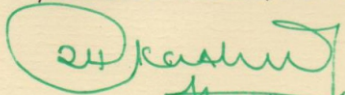
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the preparation of the Financial Statements which was adequately disclosed.

We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.


4-28-06-2023

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa state.



KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2022

- 1. STATUTORY ALLOCATIONS:** Kiri Kasamma Local Government Council received the sum of Two Billion, Four Hundred and Seventy-One Million, Eight Hundred and Sixty-Nine Thousand, Six Hundred and Ninety-Six Naira Sixty-Two Kobo, only (N2,471,869,696.62) as statutory allocation from the federation accounts for the year 2022, representing 102% of the estimated amount of Two Billion, Four Hundred and Twelve Million, Nine Hundred and Sixteen Thousand, Two Hundred and Sixteen Naira only (N2,412,916,216.00).
- 2. CAPITAL RECEIPT:** The Sum of Forty-Four Million, Two Hundred and Three Thousand, One Hundred and Forty-Six Naira Ten kobo only (N44,203,146.10) was received as capital receipt for the financial year 2022, which represents 43% only of the budgeted amount of (N102,000,000.00).
- 3. INTERNALLY GENERATED REVENUE:** The sum of Nine Million, Two Hundred and Sixty-Nine Thousand, Seven Hundred and Twenty-Six Naira Forty Kobo only (N9,269,726.40) was generated as internally generated revenue, which represent a mere 53% of the budgeted amount of Seventeen Million, Four Hundred and Five Thousand Naira only (N17,405,000.00).
- 4. BANK RECONCILIATION STATEMENTS:** All the accounts maintained by the Local Government Council have been properly reconciled.
- 5. BUDGET PERFORMANCE:** The budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATE	ACTUAL	VARIENCE	PERCENTAGE
STATUTORY ALLOCATION	2,412,916,216.00	2,471,869,696.62	(58,953,480.62)	102%
CAPITAL RECEIPT	102,000,000.00	44,203,146.10	57,796,853.90	43%
INTERNALLY GENERATED REVENUE	17,405,000.00	9,269,726.40	8,135,273.60	53%
TOTAL REVEVNUE	2,532,321,216.00	2,525,342,569.12	6,978,644.49	100%
EXPENDITURE				
RECURRENT EXPENDITURE	2,004,562,782.00	2,183,173,369.14	(178,610,587.14)	109%
CAPITAL EXPENDITURE	528,845,848.00	337,564,833.17	284,679,985.17	63%
TOTAL EXPENDITURE	2,533,408,630.00	2,520,738,202.31	463,290,572.31	99%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022**

1. **TOTAL REVENUE** : From the table above, the sum of Two Billion, Five Hundred and Twenty-Five Million, Three Hundred and Forty-Two Thousand, Five Hundred and Sixty-Nine Naira Twelve Kobo only (N2,525,342,569.12) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 100% of the estimated amount of N2,532,321,216.00.
2. **RECURRENT EXPENDITURE** : The sum of Two Billion, One Hundred and Eighty-Three Million, One Hundred and Seventy-Three Thousand, Three Hundred and Sixty-Nine Naira Fourteen Kobo only (N2,183,173,369.14) was expended on recurrent items, representing 109% of the budgeted amount of (N2,004,562,782.00).
3. **CAPITAL EXPENDITURE** : Capital projects engulf the sum of Three Hundred and Thirty-Seven Million, Five Hundred and Sixty-Four Thousand, Eight Hundred and Thirty-Three Naira Seventeen Kobo only (N337,564,833.17) indicating 63% of the estimated amount of N528,845,848.00.
4. **RECOMMENDATIONS**
 - a. New avenues to be exploited in view of improving the Local Government Council's internal revenue.
 - b. More spending on recurrent items to be drastically reduced.
 - c. The Local Government should direct more resources on capital projects.

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2022

Queries issued to Kiri-kasamma Local Government Council for the year 2022 worth the sum of Four Hundred and Sixty Seven Million Seven Hundred and Fifty Two Thousand Nine Hundred and Twenty Seven Naira (N467,752,927.00) while the sum of Four Hundred and Fifty Eight Million Four Hundred and Ten Thousand Nine Hundred and Twenty Seven Naira (N458,410,927.00) were able to resolved leaving a balance of Nine Million Three Hundred and Forty Two Thousand Naira (9,342,000.00) unresolved. Below is the table for the details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/HZO/KKM/LQ1/2022	6,670,000.00	6,670,000.00	0.00
2	ALG/HZO/KKM/LQ2/2022	620,000.00	620,000.00	0.00
3	ALG/HZO/KKM/LQ3/2022	900,000.00	900,000.00	0.00
4	ALG/HZO/KKM/LQ4/2022	1,092,775.00	1,092,775.00	0.00
5	ALG/HZO/KKM/LQ10/2022	68,171,704.00	68,171,704.00	0.00
6	ALG/HZO/KKM/LQ12/2022	6,810,000.00	6,810,000.00	0.00
7	ALG/HZO/KKM/LQ13/2022	55,813,517.00	55,813,517.00	0.00
8	ALG/HZO/KKM/LQ11/2022	104,305,724.00	104,305,724.00	0.00
9	ALG/HZO/KKM/LQ14/2022	1,061,250.00	1,061,250.00	0.00
10	ALG/HZO/KKM/LQ15/2022	1,300,000.00	1,300,000.00	0.00
11	ALG/HZO/KKM/LQ16/2022	37,214,615.00	37,214,615.00	0.00
12	ALG/HZO/KKM/LQ17/2022	1,246,292.00	1,246,292.00	0.00
13	ALG/HZO/KKM/LQ18/2022	182,547,050.00	130,112,129.00	9,342,000.00
	TOTAL	467,752,927.00	458,410,927.00	9,342,000.00


SHEHU A. KAILA, CNA, ACMA, FCIFC
 FRC/2023/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

- (i) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Kiri Kasamma Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Four Hundred and Sixty Seven Million, Seven Hundred and Fifty Two Million, Nine Hundred and Twenty Seven Naira, Seventy Two Kobo (N467,752,927.00) only were raised and issued to the Local Government.

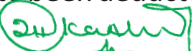
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Four Hundred and Fifty Eight Million, Four Hundred and Ten Thousand, Nine Hundred and Twenty Seven Naira (N458,410,927.00) only, thus leaving a balance of Nine Million, Three Hundred and Forty Two Thousand Naira (N9,342,000.00) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kiri-Kasamma Local Government staff and Local Education Authorities. To this effect, a sum of Forty Nine (49) number 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 the Seventy Eight Million, Thirty Three Thousand, Eight Hundred and Ninety Five Naira (N78,033,895.00).

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 case may be. To this effect Audit uncover Thirty One (31) numbers of staff retired and deceased owed Kiri-Kasamma Local Government Council, the sum of Five Million, Nine Hundred and One Thousand, Nine Hundred and Twelve Naira (N5,901,912.00) only which has to been deducted and remitted back by the pension administration.


28th - 06 - 2023
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



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

ALG/HZO/KKM/LQ/01/2022
Local Query No.
Hon Chairman
The, KIRIKASAMMA
Local Government

Audit Form 1
KIRI KASAMMA
Station: Various *Date:* 31/10/2022
Pv. No.: CC *CC*
Head 6,670,000d:
Amount #: VARIOUS
Payee: UNDOCUMENTED
Nature of Payment: PAYMENT

AUDIT QUERY

PAYMENTS WITHOUT PROPER DOCUMENTATION

Payment worth (N6,670,000) Six Million Six Hundred And Seventy Thousand Naira Only, has been discovered made without proper documentations to Justify the Expenditures.

This action is contrary to chapter 14:1(2) of the Financial Memorandum and Present Government Policy on Accountability, Transparency and prudence in the management of public fund.

In the light of the above therefore, the erring officers should be warn to desist from such an act of incompetency and negligence of duty. However, the effected Payment Vouchers should be extracted and be supported with all necessary Documents or else recover the amount involved and this office be furnish with the details of the recovery for further action.


Muhd Haruna
Area Auditor
K/Kasamma



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

Local Query No. ALG/HZO/KKM/LQ/02/2022
The, Hon Chairman
KIRIKASAMMA Local Government

Audit Form 1
Station: KIRI KASAMMA
Pv. No.: Various Date: 31/10/2022
Head CC Sub Head: CC
Amount ₦: 620,000.00
Payee: VARIOUS
Nature of Payment UN PRE AUDITED PAYMENTS

AUDIT QUERY
UN PRE AUDITED PAYMENTS

During the Inspection of Kiri Kasamma Local Government Council Books of Accounts and Records in respect of January to June 2022, respectively.

It was observed that Payments Amounting to (₦620,000.00) Six Hundred and Twenty Thousand Naira, Only has been made without Internal Auditor blessing, Checking and Recording.

This action is contrary to chapter 40:10 of the Financial Memorandum and other rules pertaining to internal Control System of the Local Government Council. In this regard therefore, the concern Officers should be call upon to desist from Such an act and make sure that all Payment Vouchers should be passes to Internal Auditor before Payment was implemented.


Muhd Haruna
Area Auditor
K/Kasamma



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

Local Query No. ALG/HZO/KKM/LQ/03/2022

The, Hon Chairman

KIRIKASAMMA

Local Government

Audit Form 1

Station: KIRI KASAMMA

Pv. No.: Various Date 31/10/2022

Head CC Sub Head CC

Amount ₦: 900,000.00

Payee: VARIOUS

Nature of Payment: UN AUTHORIZED

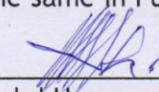
PAYMENTS

AUDIT QUERY

UN AUTHORIZED PAYMENTS

Payment worth (₦900,000.00) Nine Hundred Thousand Naira only, was observed been made without Treasurer Authorization, this action is against chapter 14:9 of the Financial Memorandum and others payments procedure, rules and guidelines.

As such, the Treasurer should be directed to desist from such an act and be advised to confront his duty so as to avoid the occurrence of the same in Future.


Muhd Haruna
Area Auditor
K/Kasamma



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

Local Query No. ALG/HZO/KKM/LQ/04/2022
The, Hon Chairman
KIRIKASAMMA Local Government

Audit Form 1

Station: KIRI KASAMMA
Pv. No.: Various Date: 31/10/2022
Head: CC Sub Head: CC
Amount ₦: 1,092,775.40
Payee: VARIOUS
Nature of Payment: PAYMENT WITHOUT
O.C.V SIGNATURES

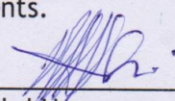
AUDIT QUERY

PAYMEN WITHOUT OCV SIGNATURES

During the Inspection of Departmental Books of Account and Records of Kirikasamma Local Government Council for the period of January to June, 2022 respectively.

It has been observed with great dismay that Payment Vouchers Amounted to (N 1,092,775.40) One Million Ninety Two Thousand Seven Hundred and Seventy Five Naira Forty Kobo, Only were not Signed by respective Head of Departments.

This action is contrary to Financial Memorandum chapter 13:1:2, in view of the above therefore, the Payment Vouchers concern should be rectify and passes to the respective department concern for their further recording, Signed and blessing. However, the erring officers should be warned to avoid preparing Payment Vouches without the consent of the Head of Departments.


Muhd Haruna
Area Auditor
K/Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



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

ALG/AUD/HZO/KKM/LQ/10/2022

Local Query No. LQ10/2022
Chairman
The, Kiri Kasamma
Local Government

Audit Form 1

Station: Kiri Kasamma
Pv. No.: Date: 06/06/2023
Head Sub Head:
Amount N: 68,171,704
Payee: Various
Nature of Payment: Unclarify
Transfer of Funds
Date:

AUDIT QUERY

UNCLARIFY TRANSFER OF FUNDS (8/9/22 – 17/11/2022)

The sum of (₦68,171,704) Sixty Eight Million One Hundred and Seventy One Thousand Seven Hundred and Four Naira) only has been observed transferred to some payees from 8/9/2022 to 17/11/2022 respectively, (refer to attached details).

During the examination of the funds transferred and expenditures incurred on that respect, it was revealed that only one expenditure involving supply of 20 Cones carried out by one contractor Alh. Musa Ya'u, at the cost of ₦4,233,000 (refer to PV. 73 of October, 2022).

In Light of the above therefore, the Treasurer, should be call upon to explain why the transfers were made without incurring expenditures.

Moreover, details of the explanation has to be a company with the following information:-

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AG 19/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

1. Name of payee
2. Job executed
3. Location of Job executed
4. Details of payment made
5. Purchase/supplied with genuine invoice
6. List of distributed items
7. Name of wqrd distributed
8. Tax paid or deducted (if is contract)
9. Store record (SRV & SIV) duly posted
10. Sign of receiver on SIV
11. Satisfaction signature by (HOD)

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

Muhammad Haruna
Area Auditor Kiri Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/11/2022

Local Query No. LQ11/2022
Chairman
The, Kiri Kasamma
Local Government

Audit Form 1

Station: Kiri Kasamma
Pr. No.: Date: 06/06/2023
Head Sub Head:
Amount N: 104,305,724=00
Payee: Various
Nature of Payment: Diversion
Of Public Funds
Date:

AUDIT QUERY

DIVERSION OF PUBLIC FUNDS

It was so disheartening to see public funds worth ₦104,305,724 (One Hundred and Four Million Three Hundred and Five Thousand Seven Hundred and Twenty Four Naira) only were diverted to elsewhere from the period of 6th October, to 30th December, 2022 (see details attached).

During the examinations of the payment vouchers revealed that, name of HOD's, D/HOD's, Sectional Head and others categories officers were used to make a coverage of the said amount (₦104,305,724) through false claims, baseless submissions and forgery receipts (refer to payment vouchers).

This action is unbecoming and has to be stopped considering the Local Government Council are incompressible to satisfy its people with a clear and acceptable explanation on how the amount involved were expended.

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

However, the Treasurer, should be warn to desist from such an act of fraudulent and embezzlement of public funds, moreover, the amount should be recovered and returned to the Treasury with full details of recovery receipts and this office has to be inform for further examination.

Muhammad Haruna
Area Auditor Kiri Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/12/2022

Local Query No. LQ12/2022
Chairman
The, Kiri Kasamma Local Government

Audit Form 1

Station: Kiri Kasamma
Pv. No.: Date: 06/06/2023
Head Sub Head:
Amount N: 6,810,000=00
Payee: Various
Nature of Payment: Payment Without
Chairman Approval
Date:

AUDIT QUERY

PAYMENT WITHOUT CHAIRMAN APPROVAL

The sum of ~~₦~~6,810,000 (Six Million Eight Hundred and Ten Thousand) payments has been observed made without Chairman Approval (refer to attached details).

This action contradict financial memorandum and other payment procedure/guidelines which stated that in no account any payment must be approved and authorized before affecting its payments.

On that respect therefore, the Treasurer should be warned from such kind of fraud and incompetency.

The same is copied to the Auditor General Local Government Council and the Ag. Zonal Director Hadejia Zonal Audit Office.

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Pls deal

[Signature] AG 19/6/23

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Muhammad Haruna
Area Auditor Kiri Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/13/2022

Local Query No. LQ13/2022
Chairman
The, Kiri Kasamma
Local Government

Audit Form I

Station: Kiri Kasamma
Pr. No.: Date: 06/06/2023
Head Sub Head:
Amount N: 55,813,517=30
Payee: Various
Nature of Payment: Outstanding
Received Vouchers
Date:

AUDIT QUERY

OUTSTANDING RECEIVED VOUCHER (RVS)

SEPT – DEC, 2022

On the process of Audit Treasury Inspection of Kiri Kasamma Local Government Council Financial record for the period of Sept – Dec, 2022.

It was disclose that received vouchers amounted to ₦55,813,517=30 (Fifty Five Million Eight Hundred and Thirteen Thousand Five Hundred and Seventeen Naira Thirty Kobo) only were not raised and posted to cashbook (refer to attached details).

It was unbecoming for this huge amount of funds received without been recorded in to the financial heart of Local Government Council that is cashbook.

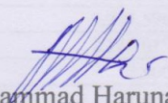
Therefore the schedule officers should be warned from repeating the same in future. However, the received vouchers (outstanding) should be traced and raised accordingly and this office has to be forwarded with the details of the received vouchers raised.

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

This is copied to the Auditor General Local Government Council and the Ag. Zonal
Director Hadejia Zonal Audit Office.


Muhammad Haruna
Area Auditor Kiri Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/14/2022

Local Query No. LQ14/2022

The Chairman

Kiri Kasamma

Local Government

Audit Form 1

Station: Kiri Kasamma

Pv. No.: Date: 06/06/2023

Head Sub Head:

Amount N: 1,061,250=46

Payee: Various

Nature of Payment: Unpresented

Payment Vouchers

Date:

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHER'S SEPT - DEC, 2022

During Audit Inspection and examination of Financial record of (Kiri Kasamma Local Government) for the period under review September to December, 2022 revealed that the sum of ₦1,061,250=46 (One Million Sixty One Thousand Two Hundred and Fifty Naira Fourty Six Kobo) only was realized been paid without presenting a payment voucher's (refer to attached details).

This action is against chapter 14:10 which stated that all payments must be supported with duly authorized and documented payment voucher.

In that respect therefore the erring officers should be warned to stop implementing payment without presenting a voucher.

This has been copied to the Auditor General Local Government Council and the Ag. Zonal Director Hadejia Zonal Audit Office for their information and further necessary action.

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Muhammad Haruna

Area Auditor Kiri Kasamma

AG 19/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/15/2022

Local Query No. LQ15/2022
Chairman
The, Kiri Kasamma
Local Government

Audit Form 1

Station: Kiri Kasamma
Pr. No.: 10 Date: 06/06/2023
Head 2002^A Sub Head: 13
Amount N: 1,300,000
Payee: Ahmed Muhd (PRS)
Nature of Payment: Purchase
Of 4No. LAPTOP
Date:

AUDIT QUERY

UN – SUPPLIED ITEMS (4No. LAPTOP)

On the process of store verification in respect of items and materials said to be supplied by the Local Government Council from the period of September to December, 2022.

It was discovered that items worth ₦1,300,000 (One Million Three Hundred Thousand Naira (4No. LAPTOP) was said to be supplied by Ahmed Muhd (DPRS) were not supplied.

In light of the above therefore the officer concern should be informed to return the amount involved, and or the LAPTOP.

This office has to be inform with the particular of return.

This is copied to the Auditor General Local Government Councils. And the Zonal Director Hadejia Zonal Audit Office for their information and further necessary action

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AG 19/6/23

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Muhammad Haruna
Area Auditor Kiri Kasamma
23/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/16/2022

Local Query No. LQ16/2022

The Chairman

Kiri Kasamma

Local Government

Audit Form 1

Station: Kiri Kasamma

Pv. No.: Various Date: 06/06/2023

Head Various Sub Head: Various

Amount N: 37,214,615=11

Payee: Nill

Nature of Payment: Payment Not
Posted into Cash Book

Date:

AUDIT QUERY

PAYMENTS NOT POSTED INTO CASH BOOK

Wrongly entries and posting which lead to disparity between Bank Statement and cashbook posting has been observed in the posting of Sept – Dec, 2022 transactions,

(See details attached).

In this regard therefore, the Treasurer should be able to explain why the Disperity end wrong entries in the cashbook was occurred considering the cashbook has been ruled and balanced on that respect.

The same is copied to the Auditor General Local Government Council and the Zonal Director Hadejia Zonal Audit Office.

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Pls Deal

(Signature) AG

19/6/23

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Muhammad Haruna

Area Auditor Kiri Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/17/2022

Local Query No. LQ17/2022

The Chairman

Kiri Kasamma

Local Government

Audit Form 1

Station: Kiri Kasamma

Pv. No.: Various Date: 06/06/2023

Head: Various Sub Head: Various

Amount N: 1,246,292=47

Payee: Nill

Nature of Payment: Un Identify

Transfer from Salary Account

Date:

AUDIT QUERY

UN IDENTIFY TRANSFER FROM SALARY ACCOUNT

(0028832946 UNITY BANK)

The sum of ₦1,246,292=47 (One Million Two Hundred and Forty Six Thousand Two Hundred and Ninety Two Naira Fourty Seven Kobo) only was observed transferred to elsewhere from salary account of Kiri Kasamma Local Government Council (refer to attached details).

During examination of all salary paid for the period under review Sept – Dec, 2022, revealed that the above mentioned amount was debited from the salary account without showing where the sum was taken to.

In view of the above therefore, the Treasurer are in the position to explain. And details of the explanation has to be forward to this office for further examination.

The same is copy to the Auditor General Local Government Council and the Zonal Director Hadejia Zonal Audit Office.

Handwritten notes:
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Signature of Muhammad Haruna

Muhammad Haruna
Area Auditor Kiri Kasamma



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/KKM/LQ/18/2022

Local Query No. LQ18/2022

The Chairman

Kiri Kasamma

Local Government

Audit Form 1

Station: Kiri Kasamma

Pv. No.: Various Date: 06/06/2023

Head: Various Sub Head: Various

Amount N: 182,547,050=46

Payee: Various

Nature of Payment: Payment Without
Proper Documentation

Date:

AUDIT QUERY

PAYMENTS WITHOUT PROPER DOCUMENTATION SEPT – DEC, 2022

Payments worth ₦182,547,050=46 (One Hundred and Eighty Two Million Five Hundred and Fourty Seven Thousand Fifty Naira Fourty Six Kobo) only were observed been made without proper documentation.

During examination of the payment voucher's it was revealed that most of the payment vouchers were lacking supporting documents such as SRV, invoices, agreements, letter Headed of company and or company acknowledgement of payment, seminars certificate, hotel bills; etc. (refer to details attached).

In this regard therefore the erring officer's should be warn from such an act of negligence and incompetency, furthermore, all effected vouchers has to be traced out and effect proper documentations.

The same is copied to the Auditor General Local Government Council, and the Zonal Director Hadejia Zonal Audit Office for their information and further necessary action.

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Muhammad Haruna
Area Auditor Kiri Kasamma



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

KIRIKASAMMA LOCAL GOVERNMENT
JIGAWA STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kirikasamma L.G Secretariat
Jigawa State.

In case of reply KKLG/TRE/Fin101/XXX
KKLG/TRE/Fin101/XXX

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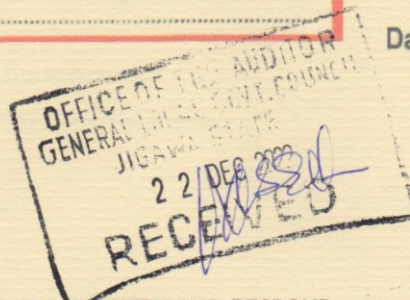
Phone:

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21st July, 2022

Date

The Auditor General,
Local Government Audit,
Jigawa state.



RE- AUDIT QUERY AND RESPOND

Reference to the audit queries issued to the local government council for the period of January to June, 2022 is hereby acknowledge and respond respectively.

1. **UNDOCUMENTED PAYMENT VOUCHERS:** No. ALG/HZO/KKM/LQ/01/2022. This query has been noted and all the relevant supporting documents needed were attached in their respective payment vouchers which is amounting to the sum of ₦6,670,000 the PV's were kept at a treasury unit for your next line of action please.
2. **UN PRE-AUDITED PAYMENT VOUCHERS:** No. ALG/HZO/KKM/LQ/02/2022 which is to the sum of ₦6,62,000 stated that payment was made available for confirmation of such internal audit and also, strong measures were tackling to avoid further occurrence. Also, all payment vouchers were made available at a treasury unit for your further please.
3. **UN AUTHORISED PAYMENT VOUCHERS:** ALG/HZO/KKM/LQ/03/2022 we carefully study your letter., we observed that payment amounting to the sum of ₦900,000 were no authorized by the treasurer, so we were able to trace out the PV's and forwarded to the treasure, in which now the treasurer has signed all the payment vouchers concern which were not sign during your exercise.
4. **PAYMENT WITH OUT O.C.V:** No. ALG/HZO/KKM/LQ/04/2022 we observed that payment vouchers amounting to the sum of ₦1,092,775.40 were not controlled by the HOD's. After tracing the payment vouchers, were all signed by the HOD's concern as requested also the PV's were kept at a treasury unit for further verification please.

Finally, all errors have been noted and measures were taken to avoid further occurrence. We extend our propound gratitude to you and your field staffs for the cooperation and advice, always rendered to our council for the smooth running of the local government affairs with regards to our financial dealing.

Esteem regards.

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Verify their respond
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AG 22/12/22

Isah Adamu Matara
Ho. Chairman.



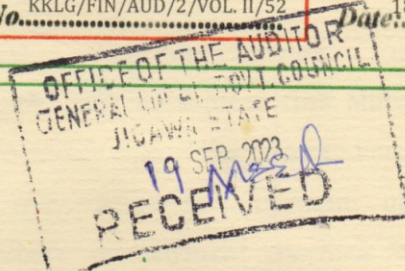
KIRIKASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply, please quote

Ref. No. KKLG/FIN/AUD/2/VOL. II/52

Date 18th September, 2023

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



RESPONSES TO THE AUDIT QUERIES

Refer to the routine audit exercise conducted in the Local Government Council for the last quarter of 2022, and the observation made I write to response to the queries as follows:

- ✚ Un-clarify transfer of funds vide correspondent No. ALG/AUD/HZO/KKM/LQ/10/2022 amounting to the sum of Sixty Eight Million One Hundred and Seventy One Thousand Seven Hundred and Four Naira (N68, 171,704), that all the effected PVs have been clarified.
- ✚ Diversion of public fund vide query No. ALG/AUD/HZO/KKM/LQ/11/2022 amounting to One Hundred and Four Million three Hundred and Five Thousand, Seven Hundred and Seventy Four Naira (N104, 305,724) that all the affected PVs have been cleared.
- ✚ Payment without Chairman's approval vide correspondent No. AUG/AUD/HZO/KKM/LQ/12/2022 amounting to Six Million Eight Hundred and Ten Thousand Naira (N6, 810,000) that the affected PVs have been approved by the Chairman.

Des
Send to verify
@Kashu JAG 19/9/23



- ✚ Outstanding Received Vouchers (RVS) vide query No. ALG/AUD/HZO/KKM/LQ/13/2022 amounting to Fifty Five Million Eight Hundred and Thirteen Thousand Five Hundred and Seventeen Naira Thirty Kobo (N55, 813,517.30) in which we started that RVS were not raised the RVs were now raised and posted into the relevant accounting books.
- ✚ Un-presented Payment Vouchers vide query No. ALG/AUD/HZO/KKM/LQ/14/2022 amounting One Million and Sixty One Thousand Two Hundred and Fifty Naira Forty Six Kobo (N1,061,250.46) which you started that payment made without presenting payment vouchers, the payment vouchers are now been raised and posted.
- ✚ Purchased of laptops computers vide query No. ALG/AUD/HZO/KKM/LQ/15/2022 that the 4 No. laptops were not supplied. The invoice and the SRV in respect of supply of the computers are attached to the payment voucher for your consideration please.
- ✚ Payments not posted into cash book vide query No. ALG/AUD/HZO/KKM/LQ/16/2022 amounting to Twenty Eight Million Three Hundred and Fifty Four Thousand Six Hundred and Fifteen Naira Eleven Kobo (N28,354,615.11) that the payments were not posted into cash book. The payments are now posted for your next action.
- ✚ Un-identified transfers amounting to One Million Two Hundred and Forty Six Two Hundred and Ninety Two Naira Forty Seven Kobo Only (N1, 246,292.47) vide your query No. ALG/AUD/HZO/KKM/LQ/17/2022 that the said amount has now been debited to the salary accounts and posted accordingly.
- ✚ Payment without proper documentation September to December, 2022 amounting to One Hundred and Eighty Two Million Five Hundred and



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Council for the Year Ended 31st December, 2022

Forty Seven Thousand and Fifty Naira Forty Six Kobo Only
(N182,547,050.46) were now documented appropriately and posted
into their corresponding books of accounts.

Best Regards


Honorable Isah Adamu Matara
Chairman

Cc: Hadejia Zonal Area Audit Hadejia Zonal Office
Area Auditor Kirikasamma Local Government