

KIYAWA

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

**ACCOUNTS OF KIYAWA
LOCAL GOVERNMENT COUNCIL**
FOR THE YEAR ENDED 31ST DECEMBER, 2022



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

EXECUTIVE CHAIRMAN PIX



HON. NASIRU AHMED
The Executive Chairman
Kiyawa Local Government Council



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



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....KYWLG/TRE/A/Q/19

Date.....

20-March-2023

The Auditor General,
Local Government Councils,
Jigawa State.

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 complies with the general accepted accounting practice.

The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance 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, the system of internal control has operated adequately through the reporting period.

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 Kiyawa Local Government as at 31st December 2022 and its operation for the year ended on the date.

MUTARI BALA
Treasurer

HON. NASIR AHMED
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 Kiyawa 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 Kiyawa Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Kiyawa 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 Kiyawa 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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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 Kiyawa 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 Kiyawa Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Kiyawa 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 Kiyawa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Kiyawa 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 Kiyawa 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 Kiyawa Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N			N	N
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
2,377,865,154.00	Statutory Allocation	1	2,485,488,932.60	1,950,566,723.73
	Independent Revenue			
40,000.00	Taxes	2a	0.00	0.00
850,000.00	Rate	2b	700,000.00	275,000.00
11,735,000.00	Local Licenses and Fees	2c	5,786,170.00	2,597,470.00
4,740,000.00	Commercial Undertaking	2d	2,552,752.00	5,006,967.00
1,740,000.00	Rent of LGA Properties	2e	585,000.00	111,000.00
150,000.00	Interest and dividend	2f	115,000.00	0.00
1,100,000.00	Miscellaneous	2g	110,600.00	1,449,993.00
20,355,000.00	Total Independent Revenue		9,849,522.00	9,440,430.00
2,398,220,154.00	Total Receipt from Operating Activities		2,495,338,454.60	1,960,007,153.73
	PAYMENTS			
59,261,921.00	Office Of The Chairman	3a	37,100,682.84	41,475,897.00
52,097,970.00	Planning, Research and Statistics	3b	50,018,105.89	54,157,644.00
42,406,170.00	The Council	3c	69,157,977.80	39,612,800.00
80,038,043.00	Personal Management	3d	170,021,741.73	111,899,590.00
309,084,324.00	Finance And Supply	3e	273,149,859.87	373,395,690.00
543,588,623.00	Education	3f	542,929,313.73	419,471,693.00
379,569,571.00	Medical And Health	3g	519,359,292.56	403,613,495.00
74,800,982.00	Agriculture & Natural Resources	3h	51,457,337.30	40,259,547.00
100,271,154.00	Works And Housing	3i	168,665,470.97	136,068,853.00
60,000,000.00	Traditional Office Holders	3j	101,877,951.53	114,286,244.00
77,000,622.00	Social And Community Dev.	3k	136,773,857.89	69,539,697.00
1,778,119,380.00	Total Payment		2,120,511,592.11	1,803,781,150.00
620,100,774.00	Net Cash Flow From Operating Activities		374,826,862.49	156,226,003.73
	CASHFLOWS FROM INVESTING ACTIVITIES:			
866,314,882.00	Capital Expenditure	4	430,315,220.91	201,781,177.18
	Net Cash Flow From Investing Activities		430,315,220.91	
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	1,875,863.43	1,393,218.00
	Other Noncurrent liabilities	5b	180,478.00	1,766,862.00
102,000,000.00	Other Capital Receipt	5c	43,179,522.93	12,777,588.27
	Net Cash Flow From Financing Activities		45,235,864.36	14,170,806.27
	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		(10,252,494.06)	(29,617,505.18)
	Cash & Cash Equivalent as at 1st January, 2020		16,207,117.82	45,824,623.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2020		5,954,623.76	16,207,117.82

The accompanying notes form part of these statements

MUTARI BALA
Treasurer

Kiyawa Local Government, Jigawa State



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

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 KIYAWA 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	5,954,623.76	16,207,117.82
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS			
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	41,555,400.57	43,431,264.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		47,510,024.33	59,638,381.82
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(29,845,575.67)	(17,536,740.18)
Non- Current Liabilities	9	77,355,600.00	77,175,122.00
Other Public Fund		0.00	
TOTAL LIABILITIES		47,510,024.33	59,638,381.82

The accompanying notes form part of these statements

Mutari Bala
20/01/2023

MUTARI BALA
Treasurer

Kiyawa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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				
KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,950,566,723.73	STATUTORY ALLOCATIONS:	1	2,485,488,932.60	2,377,865,154.00
	Independent Revenue			
0.00	Taxes	2a	0.00	40,000.00
275,000.00	Rate	2b	700,000.00	850,000.00
2,597,470.00	Local Licenses and Fees	2c	5,786,170.00	11,735,000.00
5,006,967.00	Commercial Undertaking	2d	2,552,752.00	4,740,000.00
111,000.00	Rent of LGA Properties	2e	585,000.00	1,740,000.00
0.00	Interest and dividend	2f	115,000.00	150,000.00
1,449,993.00	Miscellaneous	2g	110,600.00	1,100,000.00
9,440,430.00	SUB TOTAL INDEPENDENT REVENUE		9,849,522.00	20,355,000.00
1,960,007,153.73	TOTAL REVENUE		2,495,338,454.60	2,398,220,154
	LESS:EXPENDITURE			
41,475,897.00	Office Of The Chairman	3a	37,100,682.84	59,261,921.00
54,157,644.00	Planning, Research and Statistics	3b	50,018,105.89	52,097,970.00
39,612,800.00	The Council	3c	69,157,977.80	42,406,170.00
111,899,590.00	Personal Management	3d	170,021,741.73	80,038,043.00
373,395,690.00	Finance And Supply	3e	273,149,859.87	309,084,324.00
419,471,693.00	Education	3f	542,929,313.73	543,588,623.00
403,613,495.00	Medical And Health	3g	519,359,292.56	379,569,571.00
40,259,547.00	Agriculture & Natural Resources	3h	51,457,337.30	74,800,982.00
136,068,853.00	Works And Housing	3i	168,665,470.97	100,271,154.00
114,286,244.00	Traditional Office Holders	3j	101,877,951.53	60,000,000.00
69,539,697.00	Social And Community Dev.	3k	136,773,857.89	77,000,622.00
1,803,781,150.00	TOTAL EXPENDITURE		2,120,511,592.11	1,778,119,380.00
	Operating Balance		374,826,862.49	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		374,826,862.49	

The accompanying notes form part of these statements

20/01/2023

MUTARI BALA
Treasurer

Kiyawa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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 KIYAWA 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		374,826,862.49	
12,777,588.27	AID AND GRANTS	10	43,179,522.93	102,000,000.00
	TOTAL REVENUE AVAILABLE		418,006,385.42	
	LESS: CAPITAL EXPENDITURE			
201,781,177.18	Capital Expenditure	11	430,315,220.91	866,314,882.00
	TOTAL CAPITAL EXPENDITURE		430,315,220.91	
	INTANGIBLE ASSETS		(12,308,835.49)	
(32,777,585.18)	CLOSING BALANCE		(12,308,835.49)	

The accompanying notes form part of these statements

Mutari Bala
20/05/2023

MUTARI BALA
Treasurer

Kiyawa Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 KIYAWA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,485,488,932.60	1,950,566,723.73
2a	Taxes	0.00	0.00
2b	Rate	700,000.00	275,000.00
2c	Local Licenses and Fees	5,786,170.00	2,597,470.00
2d	Commercial Undertaking	2,552,752.00	5,006,967.00
2e	Rent of LGA Properties	585,000.00	111,000.00
2f	Interest and dividend	115,000.00	0.00
2g	Miscellaneous	110,600.00	1,449,993.00
3a	Office Of The Chairman	37,100,682.84	41,475,897.00
3b	Planning, Research and Statistics	50,018,105.89	54,157,644.00
3c	The Council	69,157,977.80	39,612,800.00
3d	Personal Management	170,021,741.73	111,899,590.00
3e	Finance And Supply	273,149,859.87	373,395,690.00
3f	Education	542,929,313.73	419,471,693.00
3g	Medical And Health	519,359,292.56	403,613,495.00
3h	Agriculture & Natural Resources	51,457,337.30	40,259,547.00
3i	Works And Housing	168,665,470.97	136,068,853.00
3j	Traditional Office Holders	101,877,951.53	114,286,244.00
3k	Social And Community Dev.	136,773,857.89	69,539,697.00
4	Capital Expenditure	430,315,220.91	201,781,177.18
5a	Proceed From Loan		
5b	Other Non-current liabilities		
5c	Other Capital Receipt	43,179,522.93	12,777,588.27
6	CASH AND BANK BALANCES	5,954,623.76	16,207,117.82
7	ADVANCES	41,555,400.57	43,431,264.00
8	ACCUMULATED FUND	(29,845,575.67)	(17,536,740.18)
9	NON CURRENT LIABILITIES	77,355,600.00	77,175,122.00
10	AID AND GRANTS	43,179,522.93	12,777,588.27
11	Capital Expenditure	430,315,220.91	201,781,177.18

The accompanying notes form part of these statements

MUTARI BALA
Treasurer

Kiyawa Local Government, Jigawa State



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

**DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022
KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS**

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	115,928,796.96	70,909,824.05	1,146,309.34		187,984,930.35
FEBRUARY	57,175,912.49	66,165,466.38	25,674,985.42		149,016,364.29
MARCH	76,971,208.71	60,748,682.52	21,465,688.89		159,185,580.12
APRIL	113,462,856.22	75,088,242.57			188,551,098.79
MAY	101,269,074.66	61,768,359.34	7,089,350.76		170,126,784.76
JUNE	86,263,238.12	73,201,224.26	35,867,214.11	42,489,228.52	237,820,905.01
JULY	136,377,649.35	70,536,515.95			206,914,165.30
AUGUST	177,017,691.86	65,268,677.46			242,286,369.32
SEPTEMBER	100,990,829.18	78,743,181.81			179,734,010.99
OCTOBER	108,493,189.12	69,659,414.33	21,479,737.18	130,730,899.96	330,363,240.59
NOVEMBER	96,221,652.28	79,430,254.19	17,176,596.39		192,828,502.86
DECEMBER	150,494,991.76	75,965,772.89	14,216,215.57		240,676,980.22
TOTAL	1,320,667,090.71	847,485,615.75	144,116,097.66	173,220,128.48	2,485,488,932.60

DETAILS OF NOTE 2a-2g

NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	700,000.00
TOTAL	700,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
Bicycle Fees	205,000.00
Hawkers Permit	14,000.00
Motorcycle License (Achaba)	7,000.00
Squatters/Hawkers Permit	343,451.00
Cattle Dealers License	227,570.00
Birth and Registration Fees (Indigene)	860,740.00
Butchers License Fees	155,546.00
General Contractors Registration Fees	435,000.00
Slaughter House	189,611.00
Sales of Unserviceable Stores Fees	2,108,057.00
Produce buying Fees	316,435.00
Customary Right of Occupancy	134,000.00
Dried Fish/Meat License	80,000.00
Mobile Sales Promotion License	70,000.00
Dispensary and Maternity Fees	66,000.00
Rice/Millet/Cassava Grinding Fees	45,000.00
Building Materials License	34,000.00
Approval of Building Plans Fees	33,000.00
Commission on transfer of Plot	35,000.00
Kiosk License Fees	40,000.00



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

Cinematography Fees	31,000.00
Earning from Environmental Sanitation Service	30,000.00
Sand Industry License Fees	45,000.00
Trader License Fees	25,000.00
Felling of Trees Fees	34,000.00
Saw Mills License Fees	30,000.00
Ingredient Grinding Mill License Fees	24,000.00
Photo Studio License Fees	20,000.00
Welding Machine License Fees	16,000.00
Blacksmith W/Shop License Fees	11,260.00
Penal Beater License Fees	14,000.00
Motor Machine/car Wash Depot Fees	18,500.00
Surface Tank Kerosene License Fees	12,500.00
Block Making Machine License Fees	14,000.00
Sales of Store	17,000.00
Survey Fees	29,000.00
Photo Start/typing Institute License Fees	10,500.00
Control of Noise Registration Fees	5,000.00
TOTAL	5,786,170.00
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	1,545,977.00
Motor park	513,925.00
Shops and Shopping Centers	492,850.00
TOTAL	2,552,752.00
NOTE 2e: RENT OF LOCAL GOVT. PROPERTIES	
Rent on Other Local Government Building	60,000.00
Rent on Other Local Government Properties	525,000.00
TOTAL	585,000.00
NOTE 2f: GRANTS	
Other grant	115,000.00
TOTAL	115,000.00
NOTE 2g: MISCELANEOUS	
Recovery of losses and overpayment	110,600.00
Payment in lieu of resignations notice	0.00
TOTAL	110,600.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	8,492,926.46
2001/2	Traveling & Transport	9,847,895.38
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	13,250,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	1,634,200.00
2001/11	Entertainment & Hospitality	3,620,661.00
2001/12	Miscellaneous expenses	0.00
2001/13	Provision of service material	255,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	37,100,682.84
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	40,424,105.89
2002/2	Traveling & Transport	600,000.00
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	1,710,000.00
2002/7	Maintenance of Vehicle and capital assets	6,350,000.00
2002/8	Consultancy service & special committee	0.00
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	934,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	50,018,105.89
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	22,532,724.80
2003/2	Traveling & Transport	850,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	5,350,000.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	2,500,000.00
2003/8	Consultancy service & special committee	4,159,004.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	5,882,564.00
2003/11	Entertainment & Hospitality	3,804,652.00
2003/12	Miscellaneous expenses	13,417,780.00
2003/13	Provision of service material	10,661,253.00
2003/14	Contribution to pension fund	0.00
	TOTAL	69,157,977.80



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	47,957,074.36
2004/2	Traveling & Transport	1,204,000.00
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	67,587,415.37
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	21,038,500.00
2004/11	Entertainment & Hospitality	30,077,752.00
2004/12	Miscellaneous expenses	1,152,000.00
2004/13	Provision of service material	1,005,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	170,021,741.73
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	24,979,019.14
2005/2	Traveling & Transport	2,285,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	11,038,770.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	30,188,734.46
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	19,718,962.67
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	124,755,184.25
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	60,184,189.35
	TOTAL	273,149,859.87
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	486,505,550.12
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	24,109,760.00
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	32,314,003.61
	TOTAL	542,929,313.73



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

NOTE 3g: WASH		
2007/1	Personnel Cost	336,723,088.93
2007/2	Traveling & Transport	23,099,511.79
2007/3	Utility Service	4,197,545.00
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	69,053,840.84
2007/8	Consultancy Service & Special Committee	4,042,000.00
2007/9	Grand Contribution and Subvention	22,000,492.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	720,000.00
2007/13	Provision of service material	34,182,840.00
2007/14	Contribution to pension fund	25,339,974.00
	TOTAL	519,359,292.56
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	38,756,637.30
2008/2	Traveling & Transport	1,915,000.00
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	431,000.00
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	10,354,700.00
2008/14	Contribution to pension fund	0.00
	TOTAL	51,457,337.30
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	31,999,827.12
2009/2	Traveling & Transport	6,751,041.00
2009/3	Utility Service	5,380,776.00
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	123,099,681.85
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	1,434,145.00
2009/14	Contribution to pension fund	0.00
	TOTAL	168,665,470.97



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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	101,877,951.53
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	101,877,951.53
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	29,203,806.01
2011/2	Traveling & Transport	2,940,000.00
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	9,714,222.22
2011/9	Grand contribution and subvention	46,513,575.02
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	3,431,674.64
2011/13	Provision of service material	44,970,580.00
2011/14	Contribution to pension fund	0.00
	TOTAL	136,773,857.89



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4002/1	Women Empowerment Goat Breeding	270,000.00
4006/1	Extension of Electricity at Kiyawa, Shuwarin, Katanga, Majiyawa and Andaza	11,911,700.00
4003/2	Demarcation of Grazing reserves	0.00
4004/1	Local Government support to Kalgwai Annual Fishing Festival	0.00
	SUB TOTAL	12,181,700.00
5001/1	2% contribution to Jigawa state university	27,597,722.62
5001/2	Contribution for Purchase/Repair of School Furniture	5,012,253.00
5001/3	Construction of Islamiyya at Kiyawa Balago and Katika	8,093,002.66
5001/4	Renovation of Islamiyya across the LGA	1,500,000.00
5002/7	Construction of Basic Health at Gundumar Malam Manu and Markiba	9,997,667.41
5004/3	Youth and Women Empowerment Charging Phone and Soft making	2,230,000.00
5004/5	Construction of Women Centre at Shuwarin and Katanga	2,400,000.00
	SUB TOTAL	56,830,645.69
6001/3	Construction of 5 No. of hand pump in each ward	5,250,000.00
6001/4	purchase of hand pump materials	27,872,221.90
6001/6	purchase of Submersible materials	3,519,157.14
6002/2	Construction of Drainage at Andaza	1,500,000.00
6002/3	Control of Erosion at Kiyawa	47,653,405.36
6004/2	Construction of 5 Daily Prayer Mosque 2 No. in Each Ward	6,380,104.60
6004/3	contribution to the community Development Project	18,556,028.00
6004/4	purchase of Relief Materials Roofing Sheet, Cloth, E.t.c.	35,989,000.00
6004/13	Renovation of 5 Daily Prayer Mosque across the LGA	4,256,714.40
	SUB TOTAL	150,976,631.40
7001/1	Contribution to state and LGA joint project	127,190,079.23
7001/2	Payment of land compensation	9,250,000.00
7001/3	Settlement of outstanding liabilities	73,474,927.59
7001/4	Purchase of additional furniture to LGA office	411,238.00
7001/5	Purchase of Utility Motor vehicles	0.00
	SUB TOTAL	210,326,244.82
	TOTAL	430,315,220.91



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			43,431,264.00
Current Year Advance			41,555,400.57
MARGINS			1,875,863.43
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL			77,355,600.00
Previous year NCL			77,175,122.00
MARGINS			180,478.00
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			2,050,190.35
UNITY BANK PLC (OVERHEAD A/C)			2,852,369.09
UNITY BANK PLC (SALARY A/C)			49,848.66
POLARIS BANK PLC (PROJECT A/C)			801,497.53
UBA PLC (REVENUE A/C)			107,096.94
LOAN A/C			93,621.19
TOTAL			5,954,623.76
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			41,555,400.57
OTHER ADVANCES			0.00
TOTAL			41,555,400.57
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(17,536,740.18)
Closing Balance			(12,308,835.49)
Accumulated Fund C/D			(29,845,575.67)
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			77,355,600.00
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE I.G.R	AGUMENTATION / STABLIZATION	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55		164,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55		164,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	10,746,778.15	10,911,403.70
JULY	164,625.55	2,228,586.49	2,393,212.04
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55	500,000.00	664,625.55
OCTOBER	164,625.55	2,487,135.66	2,651,761.21
NOVEMBER	164,625.55	13,907,230.20	14,071,855.75
DECEMBER	164,625.55	4,834,285.83	4,998,911.38
TOTAL	1,975,506.60	41,204,016.33	43,179,522.93



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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 Kiyawa Local Government Councils under the accounting policies set out therein.

SCOPE

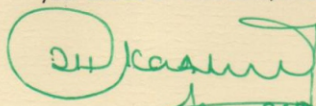
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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


28-06-2023

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



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

- 1. STATUTORY ALLOCATIONS:** Kiyawa Local Government Council received the sum Two Billion, Four Hundred and Eighty-Five Million, Four Hundred and Eighty-Eight Thousand, Nine Hundred and Thirty-Two Naira, Sixty Kobo Only (N2,485,488,932.60) as statutory allocation from the federation accounts for the year 2022, representing 99% of the estimated amount of Two Billion, Five Hundred and Five Million, Five Hundred and Ten Thousand, One Hundred and Fifty-Four Naira Only (N2,377,865,134.00).
- 2. CAPITAL RECEIPT:** The sum of Forty-Three Million, One Hundred and Seventy-Nine Thousand, Five Hundred and Twenty-Two Naira Ninety-Three Kobo Only (N43,179,522.93) was received as capital receipt for the financial year 2022, which represents 42% only of the budgeted amount of (N102,000,000.00).
- 3. INTERNALLY GENERATED REVENUE:** The sum of Nine Million, Eight Hundred Forty-Nine Thousand Five Hundred and Twenty-Two Naira Only (N9,849,522.00) was generated as internally generated revenue, which represent a mere 48% of the budgeted amount of Twenty Million, Three Hundred and Fifty-Five Thousand Naira Only (N20,355,000.00).
- 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	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,377,865,154.00	2,485,488,932.60	20,021,214.00	99%
CAPITAL RECEIPT	102,000,000.00	43,179,522.93	58,820,477.07	42%
INTERNALLY GENERATED REVENUE	20,355,000.00	9,849,522.00	10,505,478.00	48%
TOTAL REVEVNUE	2,645,865,154.00	2,538,517,977.53	107,347,176.47	96%
EXPENDITURE				
RECURRENT EXPENDITURE	1,778,119,380.00	2,120,511,592.11	(342,392,212.11)	119%
CAPITAL EXPENDITURE	866,314,882.00	430,315,220.91	435,999,661.09	50%
TOTAL EXPENDITURE	2,644,434,262.00	2,550,826,813.02	93,607,448.98	97%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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 Thirty-Eight Million, Five Hundred and Seventeen Thousand Nine Hundred and Seventy-Seven Naira Fifty-Three Kobo Only (N2,538,517,977.53) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 96% of the estimated amount of N2,645,865,154.00.
2. **RECURRENT EXPENDITURE:** The sum of Two Billion One Hundred and Twenty Million, Five Hundred and Eleven Thousand, Five Hundred and Ninety-Two Naira Eleven Kobo Only (N2,120,511,592.11) was expended on recurrent items, representing 119% of the budgeted amount of (N1,778,119,380.00).
3. **CAPITAL EXPENDITURE:** Capital projects engulf the sum of Four Hundred and Thirty Million, Three Hundred and Fifteen Thousand, Two Hundred and Twenty Naira Ninety-One Kobo Only (N430,315,220.91) indicating 50% of the estimated amount of N866,314,882.00.
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 the Kiyawa Local Government Council for the year 2022 amounting to the sum of One Hundred and Seventeen Million Eight Hundred and Eighteen Thousand Eighty Four Naira (N117,818,084.00) were the sum of One Hundred and Fourteen Million Seven Hundred and Forty Thousand Nine Hundred and Forty Five Naira (N114,740,945.00) were able to resolved leaving a balance of Three Million Seventy Seven Thousand One Hundred and Thirty Nine Naira (N3,077,139.00) unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/JHZO/KYW/LQ1/2022	3,318,162.00	3,318,162.00	0.00
2	ALG/JHZO/KYW/LQ2/2022	55,741,153.00	55,741,153.00	0.00
3	ALG/JHZO/KYW/LQ3/2022	12,706,489.00	9,629,350.00	3,077,139.00
4	ALG/JHZO/KYW/LQ4/2022	493,930.00	493,930.00	0.00
5	ALG/JHZO/KYW/LQ5/2022	583,440.00	583,440.00	0.00
6	ALG/JHZO/KYW/LQ6/2022	11,850,000.00	11,850,000.00	0.00
7	ALG/JHZO/KYW/LQ7/2022	5,100,000.00	5,100,000.00	0.00
8	ALG/JHZO/KYW/LQ8/2022	28,024,910.00	28,024,910.00	0.00
	TOTAL	117,818,084.00	114,740,945.00	3,077,139.00

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
KIYAWA 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 Kiyawa 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 One Hundred and Seventeen Million, Eight Hundred and Eighteen Thousand, Eighty Four Naira, Seventy Five Kobo (N117,818,084.00) only were raised and issued to the Local Government.

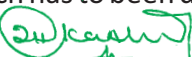
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of One Hundred and Fourteen Million, Seven Hundred and Forty Thousand, Nine Hundred and Forty Five Naira (N114,740,945) only, thus leaving a balance of Three Million, Seventy Seven Thousand One Hundred and Thirty Nine Naira (N3,077,139.00) 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 Kiyawa Local Government staff and Local Education Authorities. To this effect, a sum of Seventy Eight (78) 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 One Hundred and Seventy One Million, Forty Five Thousand Six Hundred and Five Naira (N171,045,605.00).

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 Twenty Five (25) numbers of staff retired and deceased owed Kiyawa Local Government Council, the sum of One Million, Seven Hundred and Fifty Four Thousand, Two hundred and Fourteen Naira (1,754,214.00) 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.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/JH/ZO/KWY/LQ/8/2022.

Local Query No.

The Honorable Chairman

The, Kiyawa

Local Government

Audit Form 1

Station:

Kiyawa L.G.

Pv. No.:

cc

Date:

cc

Head

cc

Sub Head:

Amount N:

28,024,910

Payee:

Sundry Persons

Nature of Payment:

Un- approval

Payment vouchers

Date:

AUDIT QUERY

The Sum of Twenty eight Million Twenty Four Thousand Nine Hundred and Ten Naira Only (N28,024,910) were made to the attached payees for various services rendered to the Local Government, for the period of July to November 2022.

During audit examination of the payment vouchers it was observed that, the expenditure were not approved by the Chief Accounting Officer of the Local Government [Chairman].

In view of the above therefore, the concerned officers should rectify the anomalies and clearly explain why they incurred expenditure without approval or to refund the whole amount and this office be informed.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.

Isah Usman Shehu
Area Auditor
Kiyawa Local Government

DCA

Pls treat

(Signature) AG 22/05/23



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

Local Query No. ALG/JH/ZO/KWY/LQ/1/2022.

The, Honorable Chairman
Kiyawa Local Government

Audit Form 1

Station: Kiyawa L.G.

Pv. No.: cc Date: cc

Head cc Sub Head: cc

Amount ₦: 3,318,162.00

Payee: Sundry Persons

Nature of Payment: Un-approval
Payment vouchers

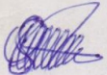
AUDIT QUERY

The Sum of Three Million Three Hundred and Eighteen Thousand One Hundred and Sixty Two Naira Only (₦3,318,162.00) were made to the attached payees for various services rendered to the Local Government, for the period of January to June 2022.

During audit examination of the payment vouchers it was observed that, the expenditure were not approved by the Chief Accounting Officer of the Local Government [Chairman].

In view of the above therefore, the concerned officers should rectify the anomalies and clearly explain why they incurred expenditure without approval or to refund the whole amount and this office be informed.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.

 26/10/2022
Isah Usman Shehu
Area Auditor
Kiyawa Local Government



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/JH/ZO/KWY/LQ/2/2022.

Local Query No. _____

The, _____ Honorable Chairman
Kiyawa Local Government

Audit Form 1 Kiyawa L.G.

Station: _____ cc _____ Date: _____ cc _____

Pv. No.: _____ cc _____ Sub Head: _____ cc _____

Head _____ cc _____

Amount N: 55,741,153.00

Payee: Sundry Persons

Nature of Payment; _____

Date: _____

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS

Payment vouchers amounting to the Fifty Five Million Seven Hundred and Fourty One Thousand One Hundred and Fifty Three Naira Only (₦55,741,153) for the period of January to June 2022 were not presented for Audit examination. Refer to the details attached.

This is contrary to the provision of Financial Memorandum FM chapter 14:3 "Each payment must be supported by a properly authorized payment vouchers".

Therefore the concerned officers shall present the payment vouchers to this office for examination or to refund the whole amount involved.

The same copied to the Auditor General Local Government Audit and Zonal Director for their information.

 26/10/2022
Isah Usman Shehu
Area Auditor
Kiyawa Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/JH/ZO/KWY/LQ/3/2022.

Local Query No. _____
The, Honorable Chaiman _____
Kiyawa _____ Local Government

Audit For Kiyawa L.G.
Station: _____ cc _____ ee _____
Pv. No.: _____ cc _____ Date: _____ cc _____
Head _____ Sub Head: _____
Amount N: 12,706,489
Payee: Sundry Persons
Nature of Payment, Irregular
payment vouchers
Date: _____

AUDIT QUERY

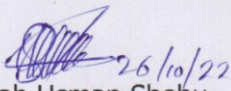
Payment vouchers to the tune of Twelve Million Seven Hundred and Six Thousand Four Hundred and eighty Nine Naira Only (₦12,706,489) for the period of January to June 2022 were made to the attached payees.

Sequel to audit examination of the payment vouchers it was observed that, the vouchers were not fully documented to accompany the payment vouchers

This action contradict to the provision of Financial Memorandum chapter 14.4

In view of the above therefore, the concerned officers are requested to rectify the anomalies and forward the same to this office for verification.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.


Isah Usman Shehu
Area Auditor
Kiyawa Local Government



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

JAHUN ZONE, JIGAWA STATE

Audit Form 1

Local Query No. ALG/JH/ZO/KWY/LQ/4/2022.

The Honorable Chairman
Kiyawa Local Government

Station: Kiyawa L.G.

Rv. No.: Date:

Head cc Sub Head: cc

Amount ₦: 493,930.00

Payee:

Nature of Payment:

AUDIT QUERY

UN-ACCOUNTED REVENUE

The sum of Four hundred and ninety three thousand nine hundred and thirty naira only (493,930.00) was spend directly from the local collection without depositing the amount into Local Government revenue account and the amount were not accounted, see details attached.

The concerned officer should be explain why revenue collection was spent and not accounted or else to refund the whole amount involved.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.

Isah Usman Shehu
Area Auditor
Kiyawa Local Government



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



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

ALG/JH/ZO/KWY/LQ/5/2022.
Local Query No. _____
The Honorable Chairman
The, _____
Kiyawa
_____ **Local Government**

Audit Form 1
Station: Kiyawa L.G.
Pv. No.: cc **Date:** August 2022
Head: 2007c **Sub Head:** 7
Amount N: 583,440
Payee: Ali Lancheri
Nature of Payment: Fictitious Payment
Date: _____

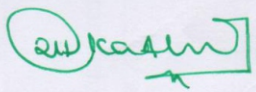
AUDIT QUERY

Payment vouchers to the tune of Five Hundred and Eighty Three Thousand Four Hundred and Forty Naira (583,440) were paid to the attached payee the payment is considered to be fictitious because the invoice, SRV (Store Receipt Voucher) and agreement were not attached to the payment vouchers refer to details attached.

In view of the above the officer concerned should be asked to refund the whole amount to the treasury.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.


Isah Usman Shehu
Area Auditor
Kiyawa Local Government

DCA
Pls Treat.
 AG 22/05/23



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/JH/ZO/KWY/LQ/6/2022.

Local Query No. Honorable Chairman

The, Kiyawa

Local Government

Audit Form: 1
Kiyawa L.G.

Station:

Pv. No.: 64

Date: 7/11/2022

Head 6004

Sub Head: 3

Amount N: 11,850,000

Payee: IsahAbdullahiJibrin

Nature of Payment: Fictitious Payment

Date:

AUDIT QUERY

As a result of examination of the above quoted payment voucher it was observed that the sum of Eleven Million Eight Hundred and Fifty Thousand Naira Only (N11,850,000) was paid to IsahAbdullahiJibrin for the renovation of GarkonAlli primary Health Care facility, the payment lack the following:-

- NA x
1. No vetting from due process and evaluation report from joint monitoring team
 - ✓ 2. No Name and designation of claimant
 - ✓ 3. No Authorization of payment by the treasurer
 - ✓ 4. No sign of payee
 - ✓ 5. No council extract

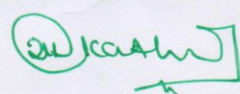
The payment is considered to be fictitious as it contradicts the payment procedures contained in chapter 14 of the financial memoranda.

Therefore the officer concerned should be asked to explain or else the total amount paid be refunded back to treasury and this office be informed accordingly.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.


Isah Usman Shehu
Area Auditor
Kiyawa Local Government

DCA
Pls Treat

 AG 22/05/23



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/JH/ZO/KWY/LQ/7/2022.

Local Query For Honorable Chairman

The, Kiyawa

Local Government

Audit Form 1 Kiyawa L.G.

Station: 64 *Date:* September 2022

Pv. No.: 6004 *Sub Head:* 4

Head 6004 *Sub Head:* 4

Amount N: 5,100,000

Payee: AminuNuhuMansir

Nature of Payment: Fictitious Payment

Date: _____

AUDIT QUERY

The above quoted payment voucher revealed that the Sum of Five Million One Hundred Thousand Naira Only (5,100,000) was paid to AminuNuhuMansir for the supply of sack Jumbo size to the Local Government. Council extract, invoice, SRV (store receipt voucher) were not attached to the payment voucher. Also chief Accounting officer (chairman) has not approved.

In view of the above the concerned officer should be asked to explain fully why or to refund the whole amount and this office be informed.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.

IsahUsmanShehu
Area Auditor
Kiyawa Local Government



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No.....

15th October., 2022

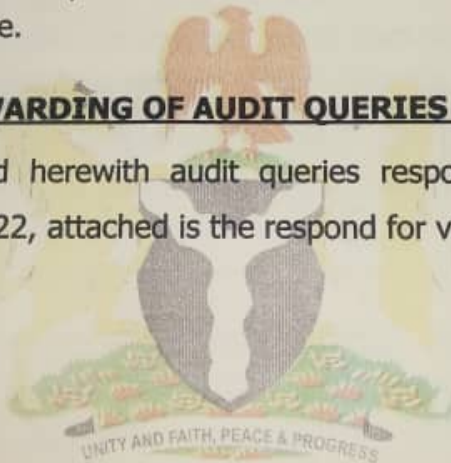
Date.....

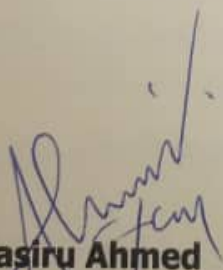
The Auditor General,
Local Government Audit,
Dutse, Jigawa State.

FORWARDING OF AUDIT QUERIES RESPOND

I write to forward herewith audit queries response for the period of
January – June, 2022, attached is the respond for verification please.

Best regards,




Nasiru Ahmed
Hon. Chairman



**RESPOND OF AUDIT QUERIES FOR THE MONTH OF JANUARY,
2022 TO JUNE, 2022**

Reference to the Audit Query No. ALG/JH/20/KYW/LQ/1/22 dated 26th October, 2022, for the payment without approval were non respond and claims which is paid had been sign and approved by the chief accouter of the L.G amountary to the sum of (N3,318,162.00) three million three hundred and eighteen thousand one hundred and sixty two naira only all the PVS are here present for the verification.

2. In the query No. ALG/JH/ZO/KYW/LQ/3/2022 for the fictitious payment vouchers for the month of January June 2022 are attached the needed attached worth N583.440 of PV no 65x66 its presented for the verification and clarification.

3. The query No ALG/JH/ZO/KYW/LQ/3/2022 for the month of January – June 222 for the irregular payment voucher where responded and all document are attached such as agreement and bill of quality (B.Q) invoice and S.R.V all to support the payment worth sum of (N12,706,489) and it is presented to be clarify and verified for the purpose.

4. the audit query No ALG/JH/ZO/KYW/LQ/4/2022 for the un accounted remove for the period of January/June 2022 amount to (N493,930.00) the amount said is used for the payment of staff during the collation exercise and others are non-cash transaction, it is accounted.

5. The Audit Query No. ALG/JH/ZO/KYW/LG/ 2022 for the outstanding payment vouchers (O.S) for the month of January - June 2022 it is traced and raised the (O.S) payment vouchers worth sum of (**N206,414,001.92**) also present in order to verified for clarification.

6. The Audit Query No ALG/JH/ZO/KYW/LG/2022 for the month of January 2022 of payment vouchers without (OCV) signature, where now signed in the appropriate department worth the sum of (**N13,082,949**) and it is already to present for the verification.

Moreover all queries were answered.



KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No.....

15th February, 2023

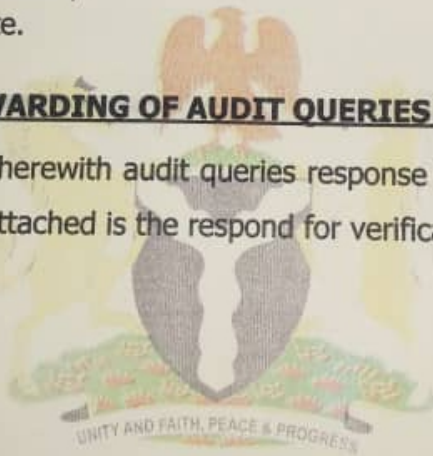
Date.....

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

FORWARDING OF AUDIT QUERIES RESPOND

I write to forward herewith audit queries response for the period of July – November, 2022, attached is the respond for verification please.

Best regards,



Nasiru Ahmed
Hon. Chairman



**AUDIT QUARRIES RESPOND FOR THE MONTH OF JULY -
NOVEMBER, 2022**

Reference to the Audit Query No. ALG/JH/ZO/KYW/LQ/2022 for the payment voucher's without Chairman's approval of July-November, 2022 it is cleared with approval and present here to be verified for clarification worth (₦ 24,977,910.73).

The Audit Query No. ALG/JH/ZO/KYW/LQ/2022 for the payment Voucher's which is unaudited P.V.S without internal auditor sign, it is responded worth (₦115,063,739.64) presented for verification.

The Audit Query No ALG/JH/ZO/KYW/LQ/2022 for the outstanding payment voucher's (O.S) for the month of July – November, 2022 it is raised and traced (O.S) worth sum of (₦62,304,112.00) only also present for verification and clarification please.

The query No. ALG/JH/ZO/KYW/LQ/2022 for the month of July – November, 2022 of irregular payment where responded and all document are attached such as agreement bill of quantity (BQ) invoice, S.R.V and SIV all to support the payment worth sum of (₦13,402,000.00) and present for verification.

The Audit Query No. ALG/JH/ZO/KYW/LQ/8/2022 for the month of July – November, 2022 for un approval payment vouchers were now approved by the Chief Account Officer of the Local Government amounting to (₦28,024,910.00) only and it is present to the area Auditor/Zonal Auditor for verification and satisfaction.