

KIRI KASAMMA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



JIGAWA STATE OF NIGERIA
KIRIKASAMMA LOCAL GOVERNMENT COUNCIL

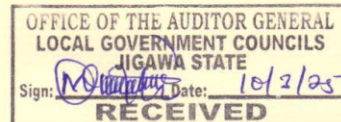
ADDRESS
Kirikasamma LGA Secretariat,
Jigawa State.

In case of reply please quote

Ref. No. KKM/FIN/AUS/VOLX

Date 10th March, 2025

The Auditor General
Local Government Audit
Jigawa State.



SUBMISSION OF 2024 ANNUAL ACCOUNT

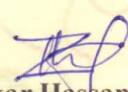
I wish to write here and forward the submission for the year 2024 Annual Account in respect of Kirikasamma Local Government Council.

Find attached the details of the Accounts for your consideration and further action please.

Best wishes.

(A)

DSA


Zakar Hassan
Tresurer
For. Hon. Chairman

Kindly treat as appropriate being the first treasurer who submit the annual Account for the year 2024 for test checking, and issue with accommodation letter, at the same time copied to ministry for local government, local government Service Commission and local government concerned.

 AG 10/3/2025

(B)
Noted
For.
10/3/25



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



HON. MUHAMMAD MA'AJI WAKILI
EXECUTIVE CHAIRMAN
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL



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

KIRIKASAMMA LOCAL GOVERNMENT
JIGAWA STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kirikasamma L.G Secretariat
Jigawa State.

In case of reply please quote Reference

No.....KKM/TRE/FIN/8/VOL.II/XX

P.M.B. _____
Phone: _____
Dutse Nigeria
19th March, 2025

Date _____

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY STATEMENT

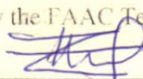
These Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

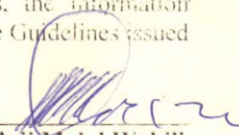
As the Local Government Treasurer's and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

These Financial Statements reflect the true and fair view of the Financial Position of Kiri Kasamma Local Government as at 31st December 2024 and its operations for the period of ended on that date.

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


Zakar Hassan
Treasurer


Ma'aji Mohd Wakili
Executive Chairman



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



KIRIKASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

KIRIKASAMMA LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
₦			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,152,411,907.20	Government Share of FAAC (Statutory Revenue)	1	2,051,067,921.86	2,640,000,000.00	0.00	2,640,000,000.00	588,932,078.14
1,213,918,462.85	Government Share of VAT	2	2,346,851,291.80	1,300,000,000.00	0.00	1,300,000,000.00	(1,046,851,291.80)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
10,101,299.71	Non Tax Revenue	4	4,328,565.02	24,950,000.00	0.00	24,950,000.00	20,621,434.98
56,693,486.24	Transfer from Other Govt. Entities	5	136,999,966.11		0.00		(136,999,966.11)
3,433,125,156.00	Total Revenue (a)		4,539,247,744.79	3,965,150,000.00	0.00	3,965,150,000.00	(574,097,744.79)
	EXPENDITURE						
1,373,608,970.24	Salaries & Wages	6	1,383,818,140.68	1,539,294,427.00	0.00	1,539,294,427.00	155,476,286.32
129,228,592.11	Social Benefit	7	136,287,389.33	135,000,000.00	0.00	135,000,000.00	(1,287,389.33)
976,078,972.74	Overhead Cost	8	1,251,501,671.41	1,760,140,007.32	681,505,527.32	1,078,634,480.00	508,638,335.91
0.00	Grants & Contributions	9	1,012,188,532.14	290,000,000.00		290,000,000.00	(722,188,532.14)
529,219,880.16	Transfer to other Govt. Agencies	10	554,471,479.79	490,986,000.00	285,500,000.00	205,486,000.00	(63,485,479.79)
	Depreciation		95,416,031.00	0.00			(95,416,031.00)
3,008,136,415.25	Total Expenditure (b)		4,433,683,244.35	4,215,420,434.32	967,005,527.32	3,248,414,907.00	(218,262,810.03)
111,709,024.40	Surplus/ (Deficits) for the period from operating activities C = (A-B)		105,564,500.44	0.00	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue / (Expenses) (D)		0.00	0.00	0.00	0.00	0.00
111,709,024.40	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		105,564,500.44	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
111,709,024.40	Net Surplus/ (Deficits) for the period G=(E-F)		105,564,500.44	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

ZAKARI HASSAN

Treasurer

Kiri Kassamma Local Government, Jigawa State



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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024	2024	2023	2023
		N	N	N	N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	40,177,657.03		8,638,019.88	
Receivables	15	15,257,760.00		15,257,760.00	
Prepayments					
Inventories					
Total Current Assets A			55,435,417.03		23,895,779.88
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	2,496,747,167.00		2,602,308,726.31	
Intangible Assets					
Total Non Current Assets B			2,496,747,167.00		2,602,308,726.31
Total Assets C = A + B			2,552,182,584.03		2,626,204,506.19
LIABILITIES:-					
Current Liabilities					
Deposits	17	46,109,825.12		6,935,502.12	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			46,109,825.12		6,935,502.12
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	2,823,294.00			
Total Non Current Liabilities E			2,823,294.00		0.00
Total Liabilities F = D + E			48,933,119.91		6,935,502.12
Net Assets: G = C - F			2,503,249,464.91		2,619,269,004.07
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	2,422,722,303.71			0.00
Accumulated Surplus/(Deficits)	20	80,527,161.20			0.00
Minority Interest					
Total Net Assets/Equity: H = G			2,503,249,464.91		2,619,269,004.07

The accompanying notes form part of these statements

ZAKARI HASSAN
Treasurer

Kiri Kassamma Local Government, Jigawa State



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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	2,051,067,921.86		2,152,411,907.20	
Government Share of VAT	2	2,346,851,291.80		1,213,918,462.85	
Taxes Revenue	3	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4	4,328,565.02		10,101,299.71	
Transfer from Other Government Entities	5	136,999,966.11		56,693,486.24	
Total Inflow from operating Activities (A)			4,539,247,744.79		3,433,125,156.00
Outflows					
Salaries & Wages	6	1,383,818,140.68		1,373,608,970.24	
Social Benefits	7	136,287,389.33		129,228,592.11	
Overhead Cost	8	1,251,501,671.41	681,505,527.32	976,078,972.74	
Grants & Contributions	9	1,012,188,532.14		529,219,880.16	
Transfer to other government Entities	10	554,471,479.79	285,500,000.00	313,279,716.35	
Finance Cost					
Total Outflow from Operating Activities (B)			4,338,267,213.35		3,321,416,131.60
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			200,980,531.44		111,709,024.40
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11	(169,440,894.29)		(107,382,389.45)	
Net Cash Flow from Investing Activities		0.00	(169,440,894.29)		(107,382,389.45)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12	0.00		0.00	
Repayment of Borrowings (other non Current liabilities)	13	0.00		(513,204.00)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			0.00		(513,204.00)
Net Cash Flow From All Activities			31,539,637.15		3,813,430.95
Cash & Its Equivalent as at 1st January, 2024			8,638,019.88		4,824,588.93
Cash & Its Equivalent as at 31st December, 2024			40,177,657.03		8,638,019.88
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		105,564,500.44		111,709,024.40	
Add Back Non-Cash Movement Items:					
Depreciation		95,416,031.00			
Amortization					
impairment Charges					
			200,980,531.44		
Net Movement in Current Asset/Liabilities					
Net Movement in receivables					
Net Movement in Payables					
Net Cash Flow from Operating Activities			0.00		
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(169,440,894.29)		(107,382,389.45)	
Total Items Classified as Investing Activities			(169,440,894.29)		(107,382,389.45)
Net Cash Flow From All (Operating) Activities			31,539,637.15		3,813,430.95
Cash & it's Equivalent as at 1 January,2024			8,638,019.88		4,824,588.93
Cash & it's Equivalent as at 31 December,2024			40,177,657.03		8,638,019.88

The accompanying notes form part of these statements

ZAKARI HASSAN
Treasurer

Kiri Kassamma Local Government, Jigawa State



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

KIRIKA SAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	2,592,163,198.00	0.00	(25,037,339.24)	2,567,125,858.76
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	2,592,163,198.00	0.00	(25,037,339.24)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	105,564,500.44	105,564,500.44
Balance at 31December 2023	2,592,163,198.00	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(169,440,894.29)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	2,422,722,303.71	0.00	80,527,161.20	2,503,249,464.91

The accompanying notes form part of these statements


ZAKARI HASSAN
Treasurer

Kiri Kassamma Local Government, Jigawa State



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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,152,411,907.20	Government Share of FAAC (Statutory Revenue)	1	2,051,067,921.86	2,640,000,000.00	0.00	2,640,000,000.00	588,932,078.14
1,213,918,462.85	Government Share of VAT	2	2,346,851,291.80	1,300,000,000.00	0.00	1,300,000,000.00	(1,046,851,291.80)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
10,101,299.71	Non Tax Revenue	4	4,328,565.02	24,950,000.00	0.00	24,950,000.00	20,621,434.98
56,693,486.24	Transfer from Other Government Entities	5	136,999,966.11	0.00	0.00	2,000,000.00	(136,999,966.11)
3,433,125,156.00	Total Revenue (A)		4,539,247,744.79	3,965,150,000.00	0.00	3,967,150,000.00	(574,097,744.79)
							0.00
	RECURRENT EXPENDITURE						0.00
1,373,608,970.24	Salaries & Wages	6	1,383,818,140.68	1,539,294,427.00	0.00	1,539,294,427.00	155,476,286.32
129,228,592.11	Social Benefit	7	136,287,389.33	135,000,000.00	0.00	135,000,000.00	(1,287,389.33)
976,078,972.74	Overhead Cost	8	1,251,501,671.41	1,760,140,007.32	681,505,527.32	1,078,634,480.00	508,638,335.91
0.00	Grants & Contributions	9	1,012,188,532.14	290,000,000.00		290,000,000.00	(722,188,532.14)
529,219,880.16	Transfer to other Govt. Agencies	10	554,471,479.79	490,986,000.00	285,500,000.00	205,486,000.00	(63,485,479.79)
3,008,136,415.25	TOTAL RECURRENT EXPENDITURE (B)		4,433,683,244.35	4,215,420,434.32	967,005,527.32	3,248,414,907.00	(218,262,810.03)
107,382,389.45	CAPITAL EXPENDITURE						
	ADMINISTRATIVE SECTOR		122,849,787.63	442,863,440.00	0.00	442,863,440.00	320,013,652.37
	ECONOMIC SECTOR		27,552,462.30	155,803,098.00	0.00	155,803,098.00	128,250,635.70
	SOCIAL SECTOR		19,038,644.36	78,961,355.64	0.00	78,961,355.64	59,922,711.28
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		169,440,894.29	1,312,627,893.64	635,000,000.00	677,627,893.64	1,143,186,999.35

The accompanying notes form part of these statements

ZAKARI HASSAN

Treasurer

Kiri Kassamma Local Government, Jigawa State



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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	STATUTORY ALLOCATION	508,417,163.29	990,276,366.00	297,868,324.00	1,071,026,548.82
	SHARE OF EXCHANGE	1,187,416,865.85	310,000,000.00	(824,146,865.85)	351,001,343.89
	SHARE OF NON OIL REVENUE	59,376,847.02	0.00	(59,376,847.02)	154,709,894.98
	FOREX EQUALIZATION	2,819,915.03	929,723,634.00	926,903,718.97	74,256,441.73
	E-MONEY	75,562,426.02	0.00	(75,562,426.02)	64,896,988.25
	Federal Stabilization & Reverse	0.00	410,000,000.00	410,000,000.00	70,688,077.00
	ECOLOGICAL	33,483,825.94	0.00	(33,483,825.94)	365,832,612.53
	ADDITIONAL INFLOW	183,990,878.71	0.00	0.00	0.00
	TOTAL	2,051,067,921.86	2,640,000,000.00	(1,706,624,720.26)	2,152,411,907.20

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)										
MONTH	STATUTORY ALLOCATION	SHARE OF EXCHANGE	SHARE OF NON OIL	VAT	SHARE OF SOLID	ADD . INFLOW	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	78,325,661.64	62,520,037.51	0.00	0.00	0.00	0.00	6,931,358.08	0.00	0.00	147,777,057.23
FEBRUARY	97,725,072.12	58,319,031.90	0.00	0.00	0.00	0.00	6,137,824.77	0.00	0.00	162,181,928.79
MARCH	3,314,381.64	125,545,019.39	0.00	0.00	0.00	136,489,401.10	5,792,953.26	0.00	0.00	271,141,755.39
APRIL	60,395,742.26	59,933,447.74	0.00	0.00	0.00	0.00	5,650,591.85	0.00	0.00	125,979,781.85
MAY	50,562,096.29	92,690,543.56	0.00	0.00	0.00	0.00	6,903,675.31	0.00	0.00	150,156,315.16
JUNE	27,506,186.62	105,055,373.88	0.00	0.00	0.00	0.00	5,796,656.31	33,483,825.94	0.00	171,842,042.75
JULY	22,069,715.19	101,222,092.73	0.00	0.00	0.00	47,501,477.61	6,009,063.29	0.00	0.00	176,802,348.82
AUGUST	26,395,162.36	124,484,132.22	0.00	0.00	2,819,915.03	0.00	7,194,080.93	0.00	0.00	160,893,290.54
SEPTEMBER	32,291,803.95	99,621,505.97	0.00	0.00	0.00	0.00	5,736,596.89	0.00	0.00	137,649,906.81
OCTOBER	19,403,195.58	98,517,282.62	35,626,108.21	0.00	0.00	0.00	7,055,965.86	0.00	0.00	160,602,552.27
NOVEMBER	11,218,112.04	117,015,756.70	23,750,738.81	0.00	0.00	0.00	6,572,232.26	0.00	0.00	158,556,839.81
DECEMBER	79,210,033.60	142,492,641.63	0.00	0.00	0.00	0.00	5,781,427.21	0.00	0.00	227,484,102.44
TOTAL	508,417,163.29	1,187,416,865.85	59,376,847.02	0.00	2,819,915.03	183,990,878.71	75,562,426.02	33,483,825.94	0.00	2,051,067,921.86

NOTE	VALUE ADDED TAX	BUDGET (₦)	AMOUNT (₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	1,300,000,000.00	2,346,851,291.80	2,346,851,291.80

2a	DETAILS OF GOV.T. SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	174,792,734.33	0.00	174,792,734.33	92,633,399.86	0.00	92,633,399.86
	FEBRUARY	149,688,566.94	0.00	149,688,566.94	91,192,979.43	0.00	91,192,979.43
	MARCH	161,346,701.96	0.00	161,346,701.96	85,524,252.76	0.00	85,524,252.76
	APRIL	196,193,642.40	0.00	196,193,642.40	79,334,225.79	0.00	79,334,225.79
	MAY	180,073,236.48	0.00	180,073,236.48	78,104,604.24	0.00	78,104,604.24
	JUNE	179,161,607.45	0.00	179,161,607.45	99,982,499.97	0.00	99,982,499.97
	JULY	196,861,838.25	0.00	196,861,838.25	102,754,677.34	0.00	102,754,677.34
	AUGUST	223,197,349.90	0.00	223,197,349.90	104,103,373.09	0.00	104,103,373.09
	SEPTEMBER	202,371,658.25	0.00	202,371,658.25	121,254,668.10	0.00	121,254,668.10
	OCTOBER	208,407,530.89	0.00	208,407,530.89	110,000,514.96	0.00	110,000,514.96
	NOVEMBER	245,702,943.50	0.00	245,702,943.50	121,572,655.28	0.00	121,572,655.28
	DECEMBER	229,053,381.45	0.00	229,053,381.45	127,460,612.03	0.00	127,460,612.03
	TOTAL	2,346,851,191.80	0.00	2,346,851,191.80	1,213,918,462.85	0.00	1,213,918,462.85



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

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax	0.00	0.00	0.00	0.00
	SUB - TOTAL	0.00	200,000.00	0.00	0.00
4	NON - TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	1,005,700.00	3,500,000.00	4,505,700.00	332,940.00
	FEES	2,344,365.02	16,600,000.00	18,944,365.02	8,800,950.68
	FINES	0.00	0.00	0.00	10,150.00
	SALES	60,000.00	500,000.00	560,000.00	957,259.03
	EARNINGS	918,500.00	1,900,000.00	2,818,500.00	0.00
	SALES/RENT	0.00	600,000.00	600,000.00	0.00
	REPAYMENT	0.00	1,300,000.00	1,300,000.00	0.00
	IVESTMENT INCOME	0.00	500,000.00	500,000.00	0.00
	INTEREST EARNED	0.00	50,000.00	50,000.00	0.00
	SUB - TOTAL	4,328,565.02	24,950,000.00	20,621,434.98	10,101,299.71
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	BREAK DOWN OF NON TAX REVENUE				
	LICENCES				
	Bake/bakery House license	915,000.00	100,000.00	(815,000.00)	0.00
	Dried Fish & Meat licenses	0.00	100,000.00	100,000.00	0.00
	Hawkers permits	0.00	50,000.00	50,000.00	0.00
	produce buying licenses/Corn Grinding	40,700.00	200,000.00	159,300.00	0.00
	Tractor Hiring services	0.00	2,000,000.00	2,000,000.00	0.00
	Food & Water processing Licenses/Rice Mill	0.00	300,000.00	300,000.00	0.00
	Communication Equipment Inst. Permits	0.00	0.00	0.00	0.00
	Public Conveniences Licenses fees	0.00	100,000.00	100,000.00	0.00
	Minor Industry Licenses Fees	0.00	0.00	0.00	0.00
	Building Material / Block Making Licenses	50,000.00	100,000.00	50,000.00	0.00
	Sand dredging license	0.00	0.00	0.00	0.00
	Rice mills /cassava grinding license	0.00	0.00	0.00	0.00
	Boats & Canoe (Small craft) license	0.00	100,000.00	100,000.00	0.00
	Cart license	0.00	20,000.00	20,000.00	0.00
	Cattle dealers license	0.00	30,000.00	30,000.00	0.00
	Cinematography/Photo studio license	0.00	100,000.00	100,000.00	0.00
	Hide and Skin Buyers License	0.00	30,000.00	30,000.00	0.00
	Product buyers license & Registration of Stores	0.00	200,000.00	200,000.00	0.00
	Welding Machine license	0.00	50,000.00	50,000.00	0.00
	Barbing Salon/ Boutique Service	0.00	20,000.00	20,000.00	0.00
	SUB - TOTAL	1,005,700.00	3,500,000.00	2,494,300.00	0.00
	FEES				
	Tender Fees	2,037,165.02	5,000,000.00	2,962,834.98	0.00
	Birth / Death Registration	34,800.00	100,000.00	65,200.00	0.00
	Business / Petty Trade Operating Fees	32,400.00	0.00	(32,400.00)	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg. fees	240,000.00	50,000.00	(190,000.00)	0.00
	Contract Registration fee	0.00	1,000,000.00	1,000,000.00	0.00
	Pharmaceutical Inspection Fees	0.00	100,000.00	100,000.00	0.00
	Survey/Planning/Building fees	0.00	50,000.00	50,000.00	0.00
	Sand Dredging	0.00	10,000,000.00	10,000,000.00	0.00
	Customary right of occupancy	0.00	100,000.00	100,000.00	0.00
	Workshop fees (Blacksmith, Vulganizer,etc)	0.00	100,000.00	100,000.00	0.00
	Slaughter Stock fees	0.00	100,000.00	100,000.00	0.00
	SUB - TOTAL	2,344,365.02	16,600,000.00	14,255,634.95	0.00



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

FINES				0.00	0.00
Fines				0.00	0.00
SALES					
Sales of Stores /Scraps/ Unserviceable Items	60,000.00	500,000.00	440,000.00		0.00
EARNINGS					
Earning from Market	376,500.00	500,000.00	123,500.00		0.00
Earning from Motor Park	472,000.00	500,000.00	28,000.00		0.00
Earning from Comm, Activities, shop & shopping centre	10,000.00	200,000.00	190,000.00		0.00
Abattoir / Slaughter House	60,000.00	0.00	(60,000.00)		0.00
Earning from Cattle Market	0.00	500,000.00	500,000.00		0.00
Hire of Sump Lorry and other Environmental Sanitation	0.00	200,000.00	200,000.00		0.00
SUB - TOTAL	978,500.00	2,400,000.00	1,421,500.00		0.00
SALES/RENT					
Rent on government Building	0.00	100,000.00	100,000.00		0.00
Rent on Government properties	0.00	500,000.00	500,000.00		0.00
SUB - TOTAL		600,000.00	600,000.00		0.00
REPAYMENTS					
Refund of overpayment	0.00	300,000.00	300,000.00		0.00
Unclaimed Deposit	0.00	1,000,000.00	1,000,000.00		0.00
SUB - TOTAL	0.00	1,300,000.00	1,300,000.00		0.00
INVESTMENT INCOME					
Dividend received	0.00	500,000.00	500,000.00		0.00
SUB - TOTAL	0.00	500,000.00	500,000.00		0.00
INTEREST EARNED					
Motor vehicle bicycle advance	0.00	50,000.00	50,000.00		0.00
SUB - TOTAL	0.00	50,000.00	50,000.00		0.00
GRAND TOTAL					

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	135,024,459.51		(135,024,459.51)	54,717,979.64
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Gov t. Entities	136,999,966.11	2,000,000.00	(134,999,966.11)	56,693,486.24
BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	JANUARY	0.00	0.00	0.00	1,492,926.65
2	FEBRUARY	9,906,250.00	0.00	(9,906,250.00)	31,290,000.00
3	MARCH	17,000,000.00	0.00	(17,000,000.00)	750,000.00
4	APRIL	1,900,000.00	0.00	(1,900,000.00)	1,000,000.00
5	MAY	11,400,000.00	0.00	(11,400,000.00)	1,000,000.00
6	JUNE	24,200,000.00	0.00	(24,200,000.00)	1,000,000.00
7	JULY	1,800,000.00	0.00	(1,800,000.00)	6,750,000.00
8	AUGUST	21,341,051.51	0.00	(21,341,051.51)	0.00
9	SEPTEMBER	20,977,158.00	0.00	(20,977,158.00)	9,435,052.99
10	OCTOBER	20,000,000.00	0.00	(20,000,000.00)	0.00
11	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	1,500,000.00
12	DECEMBER	0.00	0.00	0.00	500,000.00
	TOTAL	135,024,459.51	0.00	(135,024,459.51)	54,717,979.64



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

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	27,122,972.00	44,776,653.00	17,653,681.00	35,848,272.24
	Legislative Council	14,671,351.20	27,784,588.00	13,113,236.80	17,925,924.40
	Administrative and General services	38,800,739.22	35,987,210.00	(2,813,529.22)	36,634,350.80
	SUB-TOTAL	80,595,062.42	108,548,451.00	27,953,388.58	90,408,547.44
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	7,657,057.77	11,677,928.00	4,020,870.23	9,977,994.00
	Forestry Section	11,476,071.63	11,124,564.00	(351,507.63)	10,917,549.00
	Livestock Section (Veterinary)	38,728,548.51	37,063,668.00	(1,664,880.51)	37,132,435.00
	Treasury Account Section	21,166,970.00	98,968,708.00	77,801,738.00	22,020,320.00
	Internal Audit	17,427,883.00	1,906,220.00	(15,521,663.00)	2,205,757.00
	Planning, Research & Statistics Department	5,273,362.00	4,066,888.00	(1,206,474.00)	3,919,054.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	60,983,291.01	49,311,742.00	(11,671,549.01)	59,498,636.00
	Treasury Revenue Section	6,821,163.61	6,790,083.00	(31,080.61)	7,377,264.00
	Road & Communication Section	5,741,945.00	6,288,852.00	546,907.00	6,303,507.60
	Mechanical Section	5,483,579.00	10,551,668.00	5,068,089.00	11,546,257.20
	Electrical Section	9,458,095.00	5,120,284.00	(4,337,811.00)	5,730,538.80
	Land & Survey Section	4,250,117.30	4,304,202.00	54,084.70	4,318,049.40
	Building Section	5,849,279.86	4,903,140.00	(946,139.86)	6,514,572.00
	SUB-TOTAL	184,632,263.61	252,077,947.00	67,445,683.39	187,461,934.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	
	Education (Non-Teaching Staff)	101,977,680.65	56,517,945.00	(45,459,735.65)	69,516,006.59
	Education (Teaching Staff)	744,807,970.51	903,945,897.00	159,137,926.49	772,171,805.41
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	65,444,610.59	61,329,331.00	(4,115,279.59)	59,056,672.00
	Curative	163,138,897.45	105,489,789.00	(57,649,108.45)	152,528,502.00
	Rural Water Supply	8,571,635.60	7,924,057.00	(647,578.60)	7,799,213.40
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	14,914,525.39	13,714,248.00	(1,200,277.39)	13,321,835.40
	Information, Youth, Sport & Culture	5,543,164.72	6,012,048.00	468,883.28	5,848,023.00
	Social Welfare Section	10,606,571.60	18,023,038.00	7,416,466.40	10,408,580.40
	Trade Section and Cooperatives	3,585,758.00	5,711,676.00	2,125,918.00	5,087,850.60
	SUB-TOTAL	1,118,490,814.55	1,178,668,029.00	60,177,214.45	1,095,738,488.80
	GRAND TOTAL	1,383,818,140.68	1,539,294,427.00	155,476,286.32	1,373,608,970.24
7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	52,535,048.90	70,000,000.00	17,464,951.10	52,488,305.62
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	72,251,260.05	70,000,000.00	(2,251,260.05)	65,756,326.02
	CONTRIBUTION TO PENSION FOR PHC STAFF	11,501,080.38	60,000,000.00	48,498,919.62	10,983,960.47
	TOTAL	136,287,388.63	135,000,000.00	(1,287,388.63)	129,228,592.11



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

KIRI KASAMMA LOCAL GOVERNMENT NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8	Office of the Chairman	31,887,933.63	30,000,000.00	(1,887,933.63)	44,045,449.00
	Legislative Council	52,989,072.00	30,000,000.00	(22,989,072.00)	37,338,372.00
	Administrative and General services	218,634,834.17	57,400,000.00	(161,234,834.17)	86,942,392.25
	SUB-TOTAL	303,511,839.80	117,400,000.00	(186,111,839.80)	168,326,213.25
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	3,084,000.00	3,500,000.00	416,000.00	2,588,750.00
	Forestry Section	1,000,000.00	2,400,000.00	1,400,000.00	750,000.00
	Livestock Section (Vetrinary)	2,894,465.00	7,500,000.00	4,605,535.00	3,380,000.00
	Treasury Account Section	42,647,802.60	205,500,000.00	162,852,197.40	255,713,410.14
	Internal Audit		1,200,000.00	1,200,000.00	200,000.00
	Planning, Research & Statistics Department	19,536,667.00	16,800,000.00	(2,736,667.00)	10,887,000.00
	Monitoring & Evaluation			0.00	
	Statistics			0.00	1,327,500.00
	Treasury Revenue Section	4,544,986.00	6,400,000.00	1,855,014.00	
	Road & Communication Section	12,350,004.93	6,400,000.00	(5,950,004.93)	4,298,540.00
	Mechanical Section	46,396,899.92	19,000,000.00	(27,396,899.92)	28,694,820.00
	Electrical Section	1,977,900.00	2,300,000.00	322,100.00	148,972,996.98
	Land & Survey Section		1,100,000.00	1,100,000.00	
	Building Section	12,222,107.08	12,400,000.00	177,892.92	3,168,772.50
	SUB-TOTAL	146,654,832.53	284,500,000.00	137,845,167.47	459,981,789.62
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	18,967,000.00	10,000,000.00	(8,967,000.00)	6,210,000.00
	Education (Teaching Staff)		1,500,000.00	1,500,000.00	65,756,326.02
	Adult Education		7,157,937.00	7,157,937.00	750,000.00
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	49,982,200.00	37,000,000.00	(12,982,200.00)	18,758,150.00
	Curative	72,735,000.00	64,500,000.00	(8,235,000.00)	25,889,460.47
	Rural Water Supply		84,900,000.00	84,900,000.00	148,436,052.37
	Traditional Officer (District Head Office)			0.00	148,762,451.82
	Community Development Section	40,566,905.00	11,000,000.00	(29,566,905.00)	43,203,329.00
	Information, Youth, Sport & Culture	21,890,006.00	10,080,000.00	(11,810,006.00)	4,012,500.00
	Social Welfare Section	28,602,992.44	26,981,590.32	(1,621,402.12)	21,666,667.00
	Trade Section and Cooperatives	6,410,000.00	539,723,937.00	533,313,937.00	362,860.00
	SUB-TOTAL	239,154,103.44	792,843,464.32	553,689,360.88	483,807,796.68
	OTHER OVERHEAD FROM CAPITAL RECIPT	562,180,895.64	565,396,543.00	3,215,647.36	
	GRAND TOTAL	1,251,501,671.41	1,760,140,007.32	508,638,335.91	1,112,115,799.55



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

NOTE	BREAK DOWN OF OVERHEAD FROM CAPITAL RECEPTS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Payment of out standing liabilities	59,721,318.28	59,721,318.28	59,721,318.28	
	Renovation of Kiri Kasamma LG S/Q	3,903,959.00	3,903,959.00	3,903,959.00	
	Renovation of LEA office & purchase of Furniture	4,253,959.00	4,253,959.00	4,253,959.00	
	Renovation of LG Guest House Dutse	55,000,000.00	55,000,000.00	55,000,000.00	
	Contribution for the purchase of Hilux	25,000,000.00	25,000,000.00	25,000,000.00	
	Tractor Loan repayment	45,795,842.82	45,795,842.82	45,795,842.82	
	Weit land enhancement development project at Baturiya	3,855,000.00	3,855,000.00	3,855,000.00	
	Purchase of Canoes	6,840,000.00	6,840,000.00	6,840,000.00	
	Erosion control	11,362,902.87	11,362,902.87	11,362,902.87	
	Hisbah vehicle	70,000,000.00	70,000,000.00	70,000,000.00	
	Renovation of Local Government Secetariat (on going).				
	Renovation work at LG Guest House at Dutse				
	Purchase of Fire Equipment (Refiling and pirches of cylinders)				
	Street naming and house numbering at marma, madachi				
	Payment of Land compensation				
	SUB TOTAL	285,732,981.97	285,732,981.97	285,732,981.97	
	ECONOMIC SECTOR				
	Transportation of Fertilizer	3,221,575.00	3,221,575.00	3,221,575.00	
	Purchase of grain	73,900,000.00	73,900,000.00	73,900,000.00	
	River side/town & villages embarkment across the LG	14,347,720.67	14,347,720.67	14,347,720.67	
	Purchase of empty sacks for embarkment	25,572,550.00	25,572,550.00	25,572,550.00	
	Road side tree planting	1,000,000.00	1,000,000.00	1,000,000.00	
	Provision of Marma, Sunkuye, Kabur electrical poles	14,053,178.00	14,053,178.00	14,053,178.00	
	Provision of solar system at PHC office of KKM	5,000,000.00	5,000,000.00	5,000,000.00	
	Rehabilitaion of feder Road from Tarabu to Gada				
	Installation solar lights at Jumaat mosques across the Local Govt.				
	Purchase of (Sesame).				
	Demarcation of Grazing Land/cattle route				
	Rehabilitation of electricity line fron jiyan to baturiya road				
	SUB TOTAL	137,095,023.67	137,095,023.67	137,095,023.67	
	SOCIAL SECTOR				
	Converiion of motorized pump to solar	4,500,000.00	4,500,000.00	4,500,000.00	
	River side embarkment at K/Dabo, Gubusu	4,000,000.00	4,000,000.00	4,000,000.00	
	Purchase of veterinary drugs	15,413,035.00	15,413,035.00	15,413,035.00	
	Purchase of drugs and medicine across the LG	13,955,000.00	13,955,000.00	13,955,000.00	
	Local Govt. Empowerment programme	15,350,000.00	15,350,000.00	15,350,000.00	
	Social protection programme (COVID 19 response)	720,000.00	720,000.00	720,000.00	
	Purchase of relief materials	24,865,205.00	24,865,205.00	24,865,205.00	
	Purchase of Hand Pump Materials	41,669,340.00	41,669,340.00	41,669,340.00	
	Purchase of sumersible & accessories	9,129,900.00	9,129,900.00	9,129,900.00	
	Assistant to community development project	9,750,500.00	9,750,500.00	9,750,500.00	
	Contribution to KOMADUGU River Basin				
	Renovation of Jibwis at Mataran Alhazai				
	Purchase/Repairs of School Furnltures SDG/CGS				
	Renovation of health posts and provision of facilities at Tage				
	Rehabilitation of Women Centre				
	Extention of water project at Biringudu and Gandu				
	Upgrading of solar/ extention of water pipes at each ward				
	Provision of water supply in the of Upgraded PHC				
	Provision of water System at NYSC logde				
	Conversion of Motorised to solar water project across the Local Govt.				
	Conversion of Matafari water pump to solar water scheme				
	Conversion of Handpump to solar at ecah ward				
	SUB TOTAL	139,352,980.00	139,352,980.00	139,352,980.00	
	GRAND TOTAL	562,180,985.64	562,180,985.64	562,180,985.64	



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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9	GRANTS & CONTRIBUTIONS	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	1% TRAINING FUND	41,804,545.09	60,000,000.00	18,195,454.91	25,984,226.89
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	41,804,545.09	60,000,000.00	18,195,454.91	28,166,573.64
	2% Sule Lamido University Kafin Hausa	83,648,665.20	30,000,000.00	(53,648,665.20)	65,227,643.81
	Contribution to State & LG Joint Projects & Programmes	424,204,850.00	160,000,000.00	(264,204,850.00)	261,078,984.00
	5% EMIRATE	135,601,791.40	140,000,000.00	4,398,208.60	148,762,451.82
	Stabilization	285,124,135.36	0.00	(285,124,135.36)	0.00
	TOTAL	1,012,188,532.14	450,000,000.00	(562,188,532.14)	529,219,880.16
10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Ministry for Local Government (Street Light Fund)	228,446,950.07	250,000,000	21,553,049.93	148,972,996.98
	Ministry for Water Resources (Water Facilities)	310,115,863.38	200,000,000	(110,115,863.38)	148,436,052.37
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,308,666.34	15,000,000.00	(308,666.34)	15,870,667.00
	Directorate of Salary and Pension Administration	0.00	0.00	0.00	0.00
	Ministry of Information (Bulletin)	600,000.00	0.00	0.00	0.00
	TOTAL	554,471,479.79	500,000,000.00	(88,871,479.79)	313,279,716.35
11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
	ADMINISTRATIVE SECTOR				
	Purchase of Furniture to Local Govt. Secretariat	11,642,450.00	10,000,000.00	(1,642,450.00)	0.00
	Purchase of 10Nos of motorcycles	26,598,468.25	8,235,000.00	(18,363,468.25)	0.00
	Construction of 2nos midwife houses at Iyo & Suga	80,000,000.00	50,000,000.00	(30,000,000.00)	0.00
	Procurement of 2nos. Operational schools vehicle (Golf)	3,138,869.38	10,000,000.00	6,861,130.62	0.00
	Construction of five daily prayer mosque at Madachi	1,470,000.00	12,131,388.00	10,661,388.00	0.00
	Purchase of Ambulance (Fairly Used)	0.00	3,000,000.00	3,000,000.00	0.00
	Purchase of official vehicle for Chairman's office	0.00	20,000,000.00	20,000,000.00	0.00
	Purchase of 2No. Hilux	0.00	106,393,397.00	106,393,397.00	0.00
	Constriction of NYSC lodge at Turabu (on going)	0.00	5,000,000.00	5,000,000.00	0.00
	Constriction of town hall at Kiri Kassamma (on going)	0.00	4,000,000.00	4,000,000.00	0.00
	Reconstruction of D/head house at Kiri Kasamma (on going)	0.00	5,000,000.00	5,000,000.00	0.00
	Procurement of furniture in PHC office complex	0.00	5,000,000.00	5,000,000.00	0.00
	Wall fencing of NYSC Lodge at Kiri Kassamma	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of office furniture at LG & Staff Quarters	0.00	3,000,000.00	3,000,000.00	0.00
	Purchase of office furniture at LG secretariat	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of District Heads houses at Turabu and Baturiya	0.00	20,000,000.00	20,000,000.00	0.00
	Constriction of Health post at Matara with wall fencing	0.00	50,000,000.00	50,000,000.00	0.00
	Provision of Street light solar system at Baturiya Fandum, Suga, Jiyan, Marma, Tasheguwa, Madaci, Tarabu and Matarar Galadima.	0.00	30,000,000.00	30,000,000.00	0.00
	Conversion of motorized water pump to solar system across the LGC	0.00	33,103,655.00	33,103,655.00	0.00
	Electrification project at Jibori	0.00	10,000,000.00	10,000,000.00	0.00
	Drilling of Hand Pumps across the Local Govt.	0.00	10,000,000.00	10,000,000.00	0.00
	Constriction of feeder road from Marma to Kabak	0.00	20,000,000.00	20,000,000.00	0.00
	Constriction of Overhead Tank at Gilakchini and Garinshariff	0.00	6,000,000.00	6,000,000.00	0.00
	Constriction of Drainage at madaci, tasheguwa, tarabu, likori	0.00	3,000,000.00	3,000,000.00	0.00
	Constriction of Drainage at madachi and Fandum	0.00	5,000,000.00	5,000,000.00	0.00
	Constriction of mobile police camp at zageri.	0.00	4,000,000.00	4,000,000.00	0.00
	SUB TOTAL	122,849,787.63	442,863,440.00	320,013,652.37	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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ECONOMIC SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
Construction of double spans culvert at Iyo	2,081,336.60	5,000,000.00	2,918,663.40	0.00
Construction of double spans culvert at Malamari	453,895.69	5,000,000.00	4,546,104.31	0.00
Construction of Culvert along Fandam & Wawu Road	1,600,000.00	5,000,000.00	3,400,000.00	0.00
Construction of Culvert at Madugumari & Iyo	4,156,735.86	5,000,000.00	843,264.14	0.00
Construction of Culvert at Malori	9,967,528.15	5,000,000.00	(4,967,528.15)	0.00
Rehabilitation of electricity from Juyo, Baturiya	1,136,698.00	5,000,000.00	3,863,302.00	0.00
Contraction of Culvert at Madachi	4,982,268.00	5,000,000.00	17,732.00	0.00
construction of Culvert at Tuwan kalta & Madugumari	3,174,000.00		(3,174,000.00)	0.00
Purchase of canoes	0.00	5,000,000.00	5,000,000.00	0.00
Electrification project at Maragwado	0.00	10,000,000.00	10,000,000.00	0.00
Electrification project at Jarmari, Kuradige, Kiramisau, Dilmari and Masama (on going)	0.00	30,000,000.00	30,000,000.00	0.00
Procurement of street light generator 1000KVA sound proof	0.00	5,000,000.00	5,000,000.00	0.00
Provision of solar system at PHC office Kiri-kasamma	0.00	3,000,000.00	3,000,000.00	0.00
Constriction of 6no lock of shops at Marma, KKM, Madachi and Tarabu	0.00	5,000,000.00	5,000,000.00	0.00
Constriction of market stalls 6no at Baturiya	0.00	2,500,000.00	2,500,000.00	0.00
Constar action of Hunters office KKM at LG	0.00	8,000,000.00	8,000,000.00	0.00
Drilling of solar water Scheme at Gayin Turabu, Giblun awo, Marma, Fundum, Madaci, KKM, Likori, Dilmari and Tasheguwa.	0.00	35,000,000.00	35,000,000.00	0.00
Constriction of 1 block of 2 class room at Matarar Galidima J.A.S.S.	0.00	10,000,000.00	10,000,000.00	0.00
Constriction of luck up shop at Madaci, Baturiya, KKM, and Marma	0.00	7,303,098.00	7,303,098.00	0.00
SUB TOTAL	27,552,462.30	155,803,098.00	128,250,635.70	0.00
SOCIAL SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)	ACTUAL 2023 (₦)
Purchase of hospital equipment across the LG	13,128,800.00	0.00	(13,128,800.00)	0.00
Contraction of Friday Mosque at Kudayo, Gishinawa & Marko	5,909,844.36	12,500,000.00	6,590,155.64	0.00
Constriction of Isilamiya schools of 1 block of two classrooms & office at Bamaguwa, Tasheguwa town Baushe, Gumawa, Jibori town, Tuwankalta, Maguwagari, Ganadiyyari, Likori and Kokura.	0.00	5,000,000.00	5,000,000.00	0.00
Constriction of 2no of classes at Kubayo and Baturiya	0.00	10,000,000.00	10,000,000.00	0.00
Porches of 5 no Motorcycles for ODF	0.00	2,500,000.00	2,500,000.00	0.00
Constriction of abattoir at Madachi and Marma	0.00	5,000,000.00	5,000,000.00	0.00
Purchase of public Address system (Loud Speaker & AMP)	0.00	3,000,000.00	3,000,000.00	0.00
Constriction of five daily prayers mosques across the L.G.	0.00	15,000,000.00	15,000,000.00	0.00
Constriction of five daily prayers mosques at Sara, Matara, Matarar Ganji, Tasheguwa, Kuradige, Gafta, Balunuri, Busku, Ganji, Jarmari, Malori, Madugunari, Bulanchai, Chuna, Daddori and Garin Manu	0.00	15,000,000.00	15,000,000.00	0.00
Constriction of solar scheme at 1 Barmaguwa, Malumawa, Maguwa, Siga, Gumawa, Damashewa, Jandarma, Dillayari, Ganga, Bituwa and Saleri (on on going).	0.00	6,000,000.00	6,000,000.00	0.00
Drilling of hand pumps at maikanyu, sunkuye, yaben, rigarwada, R/dina, R/bushemaijama'ajao Ganga bintuwa, zegeri, Doleri, Tsamiyargoma fulani, PHC and Duplex	0.00	3,000,000.00	3,000,000.00	0.00
Drilling of 3No. Hand Pump at Matarar Gamji	0.00	3,000,000.00	3,000,000.00	0.00
Drilling of hand pumps at Duplex house, Rigar Lamido Maman and Kiri Kasamma Unguwar Gabas	0.00	3,000,000.00	3,000,000.00	0.00
Construction of Village Head Houses at Matarar Galadima, Fandum and Matafari	0.00	15,000,000.00	15,000,000.00	0.00
SUB TOTAL	19,038,644.36	98,000,000.00	78,961,355.64	0.00
GRAND TOTAL	169,440,894.29	696,666,538.00	527,225,643.71	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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12	PROCEED FROM REPAYMENT	AMOUNT
	CURRENT YEAR ADVANCE	15,257,760.00
	PREVIOUS YEAR ADVANCE	15,257,760.00
	MARGINS	0.00
13	PROCEED FROM BORROWING	AMOUNT
	PREVIOUS YEAR NCL	48,933,119.12
	CURRENT YEAR NCL	48,933,119.12
	MARGINS	0.00

14	CASH AND CASH EQUIVALENTS	2024 (₦)	2023 (₦)
	MAIN ACCOUNT	18,246,393.10	2,243.65
	OVERHEAD ACCOUNT	8,738,766.43	5,871,092.58
	SALARY ACCOUNT	6,149,251.99	5,096.05
	PROJECT ACCOUNT	6,966.40	91,354.15
	LOAN ACCOUNT	54,503.11	54,503.11
	OTHER ACCOUNT	6,981,776.00	2,609,496.72
	REVENUE ACCOUNT		4,233.62
	TOTAL	40,177,667.03	8,638,019.88
15	RECEIVABLES	2024 (₦)	2023 (₦)
	PERSONAL ADVANCE	15,257,760.00	15,257,760.00
	OTHER ADVANCE	0.00	0.00
	TOTAL	15,257,760.00	15,257,760.00

16	PLANT, PROPERTIES AND EQUIPMENT (P PE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	408,867,000.00	15,844,218,270.00	15,911,500.00	83,396,400.00	406,242,028.00	168,528,000.00	2,592,163,198.00
	DEPRECIATION CHARGE FOR THE YEAR	8,017,000.00	31,063,103.00	1,446,500.00	1,399,400.00	25,402,028.00	28,088,000.00	95,416,031.00
	ACCUMULATED DEPRECIATION 31/12/24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET BOOK VALUE AS AT 31/12/2024	400,850,000.00	1,533,155,167.00	14,465,000.00	6,997,000.00	380,840,000.00	140,440,000.00	2,496,747,167.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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17	DEPOSIT	2024 (₦)	2023 (₦)
	NULGE	532,903.00	532,903.00
	8% CPS	0.00	0.00
	MHWUN	34,737.00	34,737.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,310,542.00	1,310,542.00
	GOVT TAX	39,174,323.00	0.00
	7.5% VAT	5,057,320.12	5,057,320.12
	TOTAL	46,109,825.12	6,935,502.12
18	OTHER NON CURRENT LIABILITIES	2024 (₦)	2023 (₦)
	PAYE	69,459.00	69,459.00
	5%WHT		0.00
	OTHERS	2,753,835.00	41,928,158.00
	TOTAL	2,823,294.00	41,997,617.00

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	2,592,163,198.00		(169,440,894.29)	2,422,722,303.71
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	2,592,163,198.00		(169,440,894.29)	2,422,722,303.71

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	(25,037,339.24)	(29,363,974.19)
	SURPLUS/DEFICIT FOR THE YEAR	105,564,500.47	111,709,024.40
	ADJUSTMENT DURING THE YEAR		
	BALANCE C/F	80,527,161.20	82,345,050.21



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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	65,444,610.59	61,429,331.00	0.00	61,429,331.00	(4,015,279.59)	106.54
CURATIVE	163,138,897.45	105,489,789.00	0.00	105,489,789.00	(57,649,108.45)	154.65
RURAL WATER SUPPLY	8,571,635.60	7,924,059.00	0.00	7,924,059.00	(647,576.60)	108.17
SUB TOTAL EXPENDITURE	237,155,143.64	174,843,179.00	0.00	174,843,179.00	(62,311,964.64)	135.64
OVERHEAD COST						
PREVENTIVE	49,982,200.00	25,000,000.00	12,000,000.00	37,000,000.00	(12,982,200.00)	135.09
CURATIVE	72,735,000.00	34,500,000.00	30,000,000.00	64,500,000.00	(8,235,000.00)	112.77
RURAL WATER SUPPLY		84,900,000.00		84,900,000.00	84,900,000.00	0.00
SUB TOTAL EXPENDITURE	122,717,200.00	144,400,000.00	42,000,000.00	186,400,000.00	63,682,800.00	65.84
CAPITAL EXPENDITURE						
PREVENTIVE	0.00	2,500,000.00	50,000,000.00	52,500,000.00	52,500,000.00	0.00
CURATIVE	112,083,800.00	126,000,000.00	107,000,000.00	233,000,000.00	120,916,200.00	48.10
RURAL WATER SUPPLY	55,299,240.00	175,103,655.00	37,000,000.00	212,103,655.00	156,804,415.00	26.07
SUB TOTAL EXPENDITURE	167,383,040.00	303,603,655.00	194,000,000.00	497,603,655.00	330,220,615.00	33.64
GRAND TOTAL	527,255,383.64	622,846,834.00	236,000,000.00	858,846,834.00	331,591,450.36	61.39

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
NON-TEACHING	101,977,680.65	56,517,945.00	0.00	56,517,945.00	(45,459,735.65)	180.43
TEACHING	744,807,970.00	903,945,897.00	0.00	903,945,897.00	159,137,927.00	82.40
ADULT EDUCATION			0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	846,785,650.65	960,463,842.00	0.00	960,463,842.00	113,678,191.35	88.16
				0.00	0.00	
OVERHEAD COST				0.00	0.00	
NON-TEACHING		10,000,000.00		10,000,000.00	10,000,000.00	0.00
TEACHING			1,500,000.00	1,500,000.00	1,500,000.00	0.00
ADULT EDUCATION		7,159,880.00		7,159,880.00	7,159,880.00	0.00
SUB TOTAL EXPENDITURE		17,159,880.00	1,500,000.00	18,659,880.00	18,659,880.00	0.00
				0.00	0.00	
CAPITAL EXPENDITURE				0.00	0.00	
NON-TEACHING	4,253,959.00	6,000,000.00	45,000,000.00	51,000,000.00	46,746,041.00	8.34
TEACHING	3,138,869.38	35,000,000.00	15,000,000.00	50,000,000.00	46,861,130.62	6.28
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	7,392,828.38	41,000,000.00	60,000,000.00	101,000,000.00	93,607,171.62	7.32
GRAND TOTAL	854,178,479.03	1,018,623,722.00	61,500,000.00	1,080,123,722.00	225,945,242.97	79.08



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

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

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

TREASURER'S RESPONSIBILITIES

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

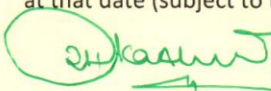
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

 20th - 6 - 2025

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



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

KIRIKASAMMA LOCAL GOVERNMENT, JIGAWA STATE
DISCLOSURE AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST -DECEMBER 2024

1. STATUTORY REVENUE

Kirikasamma Local Government received the Sum of Two Billion Fifty-One Million Sixty-Seven Thousand Nine Hundred and Twenty-One Naira Eighty-Six Kobo (2,051,067,921.86) as Statutory Revenue from the Federation Account For the year ended 31st -December 2024 representing 77.69% of the budgeted amount of Two Billion Six Hundred and Forty Million Naira (2,640,000,000.00)

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Three Hundred and Fourty Six Million Eight Hundred and fifty-One Thousand Two Hundred and Ninety-One Naira Eighty-Eight Kobo (2,346,851,291.80) was received as Government Share of VAT From the Federation Account from January 2024-December 2024 respectively. This represents 180.53% of the estimated amount of the One Billion Three Hundred Million Naira (1,300,000,000.00)

3. NON-TAX REVENUE

Non tax revenue amounting to Four Million Three Hundred and Twenty-Eight Thousand Five Hundred and Sixty-Five Naira Two Kobo (4,328,565.02) were realised by the Local Government as independent revenue for the year ended 31st -December 2024 representing only 17.35% of the estimated amount of Twenty-Four Million Nine Hundred and Fifty Thousand Naira (24,950,000.00)

4. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The Sum of One Hundred and Thirty-Six Million Nine Hundred and Ninety-Nine Thousand Nine Hundred and Sixty-Six Naira Eleven Kobo (136,999,966.11) was received from State Independent revenue and stabilization account From the Ministry For Local Government representing 6849.97% of the budgeted amount of Two Million Naira only (2,000,000.00)

5. BANK RECONCILIATION STATEMENTS

All the accounts Maintained by the Kirikasamma Local Government Council have been properly reconciled as at 31st -December 2024

6. BUDGET PERFORMANCES

The budget performance for the period of January -December 2024 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	REVENUE	ACTUAL	VARIANCE	PERCENT
REVENUE				
STATUTORY REVENUE	2,640,000,000.00	2,051,067,921.86	588,932,078.14	77.69
GOVT SHARE OF VAT	1,300,000,000.00	2,346,851,291.80	-(1,046,851,291.80)	180.53
TAX REVENUE	200,000.00	0.00	200,000.00	
NON-TAX REVENUE	24,950,000.00	4,328,565.02	20,621,434.98	17.35
TRANSFER FROM OTHER GOVT ENTITIES	2,000,000.00	136,999,966.11	(134,999,966.11)	6849.99
TOTAL REVENUE	3,967,150,000.00	4,539,247,744.79	-572,097,744.79	114.42
EXPENDITURE				
RECURRENT EXP	4,215,420,434.32	4,433,683,244.35	218,262,810.03	105.18
CAPITAL EXP	1,331,666,538.00	169,440,894.24	1,162,225,643.71	12.72
TOTAL EXP	5,547,086,972.32	4,603,124,138.64	9,43,962,833.68	82.98



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

1. TOTAL REVENUE

From the table above, the total Sum of Four Billion Five Hundred and Thirty-Nine Million Two Hundred and Seven Thousand Seven Hundred and Forty Four Naira Seventy-Nine Kobo (4,539,247,744.79) were received as revenue both from the Federation Account and Independent Revenue for the year ended 31st -December 2024. This figure represents 114.42% of the estimated revenue of (3,967,150,000.00).

2. RECURRENT EXPENDITURES

Recurrent expenditure worth Four Billion Four Hundred and Thirty-Three Million Six Hundred and Eighty-Three Thousand Two Hundred and Forty Four Naira Thirty-Five Kobo (4,433,683,244.35) was incurred during the year ended 31st -December 2024, representing 105.18% of the budgeted amount of (4,215,420,434.32).

3. CAPITAL EXPENDITURE

The Sum of One Hundred and Sixty-Nine Million Four Hundred and Forty Thousand Eight Hundred and Ninety-Four Naira Twenty-Four Kobo (169,440,894.24) was expended on Capital expenditure, which represents only 12.72% of the estimated amount of (1,331,666,538.00).

4. RECOMMENDATIONS

- a. Effort should be made to reduce over spending on recurrent expenditure and use the same to finance Capital Projects for the well-being of the people.
- b. The Local Government Council should double its effort toward internal revenue generation in the next financial year.



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

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Six Hundred and Ninety Five Million Two Hundred and Seventy Three Thousand Seven Hundred and Thirty Two Naira Ninety Two Kobo {N695,273,732.92} was issued to Kiri kaSamma Local Government Council and the sum Six Hundred and Seventy Eight Million Four Hundred and Twenty Eight Thousand Nine Hundred and Eighty Naira Ninety Two Kobo (N678,428,980.92) were resolved and verified leaving the Sum of Sixteen Million Eight Hundred and Forty Four Thousand Seven Hundred and Fifty Two Naira (16,844,752.00) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/HZO/KKM/LQ.1/24	Un Documented Payment Vouchers	76,040,993.00	76,040,993.00	0.00
2	ALG/AUD/HZO/KKM/LQ.2/24	Fictitious Payment	4,463,195.00	4,463,195.00	0.00
3	ALG/AUD/HZO/KKM/LQ.3/24	Un Presented Payment vouchers	15,969,450.00	8,724,000.00	7,245,450.00
4	ALG/AUD/HZO/KKM/LQ.4/24	Project not yet Executed	15,889,400.00	15,889,400.00	0.00
5	ALG/AUD/HZO/KKM/LQ.5/24	Payment for Service not yet Rendered	62,499,337.00	62,499,337.00	0.00
6	ALG/AUD/HZO/KKM/LQ.6/24	Un Accounted Payment	11,074,625.00	11,074,625.00	0.00
7	ALG/AUD/HZO/KKM/LQ.7/24	Unapproved Payment	53,956,480.59	53,956,480.59	0.00
8	ALG/AUD/HZO/KKM/LQ.8/24	Payment for Service not yet Rendered	70,095,096.00	70,095,096.00	0.00
9	ALG/AUD/HZO/KKM/LQ.9/24	Un Presented Payment vouchers	26,840,625.37	26,840,625.37	0.00
10	ALG/AUD/HZO/KKM/LQ.10/24	Irregular Payment Vouchers	49,547,096.00	49,547,096.00	0.00
11	ALG/AUD/HZO/KKM/LQ.11/24	Un presented Payment vouchers	57,564,256.86	47,964,954.86	9,599,302.00
12	ALG/AUD/HZO/KKM/LQ.12/24	Irregular Payment Vouchers	178,615,828.10	178,615,828.10	0.00
13	ALG/AUD/HZO/KKM/LQ.13/24	Un Accounted Payment	13,014,000.00	13,014,000.00	0.00
14	ALG/AUD/HZO/KKM/LQ.14/24	Payment of Service not yet Rendered	59,703,350.00	59,703,350.00	0.00
	TOTAL		695,273,732.92	678,428,980.92	16,844,752.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kirika Samma Local Government staff and local Education Authorities. To this effect, a number of Thirty One [31] 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 toSixty One Million, Seven Hundred and Six Four Thousand, Five Hundred and Seven Four Naira N61,764,574.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Thirty [30] numbers of staff retired and deceased owed Kiri kaSamma Local Government Council, the sum of Six Million, Six Hundred and Eighty One Thousand, Eight Hundred and EightyNaira N6,681,880.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



July - Sept 2024

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

ALG/AUD/HZO/KKM/5/2024

Local Query No. _____ Chairman, _____
The, _____ Kiri kasamma _____ Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 13/1/25
RECEIVED

Audit Form 1
Station: _____ KIRIKASAMMA L.G.A
Pv. No.: _____ Date: _____
Head _____ CC _____ Sub Head: _____ CC _____
Amount N: _____ CC _____ CC _____
Payee: _____ 11,074,625=00 ✓
Nature of Payment: _____ Sundry _____
Date: _____

AUDIT QUERY

UN ACCOUTED PAYMENT July - Sept. 2024.

The sum of Eleven million seventy four thousand six hundred and twenty five naira only {11,074,625=00} Ware up to the time of writing this queries not accounted.

In view of the above therefore the officer concerned should fully explain or recover the whole amount paid to them and this office be informed for further audit action.

Same is copied to Auditor General Local Government Council and Zonal Director Audit Hadejia Zone for their information and further action.

SCA
Pls deal
@Kasam AG 13/1/25

Adamu Ibrahim Dutse CNA, ACMA,
Zonal Director,
Hadejia Zone.



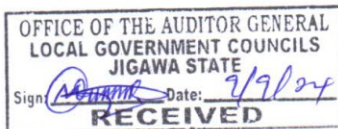
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No: ALG/AUD/HZO/KKM/LQ5/2024

The, Chairman
Kirikasamma Local Government



Audit Form 1

Station: Kirkasamma LG

Pv. No.: CC Date: Jan-June, 2024

Head CC Sub Head: CC

Amount N: 62,499,337.00

Payee: Sundry

Nature of Payment: Payment for Service

Not Yet rendered

Date: _____

AUDIT QUERY

PAYMENT FOR SERVICE NOT YET RENDERED

The sum of Sixty Two Million Four Hundred and Ninety Nine Thousand Three Hundred and Thirty Seven Naira only (N62,499,337.00) were paid for various services to Local Government as per attached details.

During our audit exercise we observed that the services are not yet rendered. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the concerned officers should be ask to provide the services to the Local Government or else refund the amount paid to them and furnish this office with Treasury receipt for further verification.

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

DCA
Pls deal
@Kasam AG 10/5/24


ADAMU IBRAHIM DUTSE CNA, ACMA

Zonal Director
Hadejia Zone



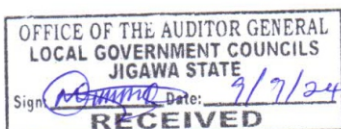
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/HZO/KKM/LQ4/2024

The, Chairman
Kirikasamma Local Government



Audit Form 1

Station: Kirkasamma LG

Pv. No.: CC Date: Jan-June, 2024

Head CC Sub Head: CC

Amount N: 15,889,400.00

Payee: Sundry

Nature of Payment: Project Not Yet
Executed

Date: _____

AUDIT QUERY

PROJECT NOT YET EXECUTED

The sum of Fifteen Million Eight Hundred and Eighty Nine Thousand Four Hundred Naira only (15,889,400.00) were paid for various projects to the local government as per attached details.

During our audit exercise, we observed that some of project are not yet executed.

In view of the above therefore, all concern officers are to execute the projects and inform this office for further inspection.

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

ADAMU IBRAHIM DUTSE CNA, ACMA

Zonal Director
Hadejia Zone

DCA
Pls treat
@Kasamma LG
10/9/24

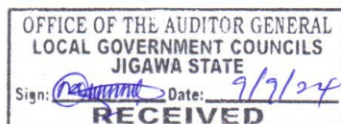


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/HZO/KKM/LQ2/2024
The, Chairman
Kirikasamma Local Government



DCA
Pls act accordingly
10/9/24

Audit Form 1
Station: Kirkasamma LG
Pv. No.: CC Date: Jan-June, 2024
Head CC Sub Head: CC
Amount N: 4,463,195.00
Payee: Sundry
Nature of Payment: Fictitious Payment
Payment Vouchers
Date: _____

AUDIT QUERY

FICTITIOUS PAYMENT

The sum of four Million Four Hundred and Sixty Three thousand One Hundred and Ninety Five Naira only (4,463,195.00) was paid from the Account of Kirikasamma Local Government as per attached details

During our Audit exercise we observed that the payments were made to the payees without schedule of expenditure.

In view of the above therefore, all the payees are to explain why the payment was made to their account or refund the whole amount involved and furnish this office with treasury receipt for next line of action.

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

ADAMU IBRAHIM DUTSE CNA, ACMA
Zonal Director
Hadejia Zone

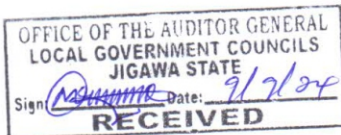


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/HZO/KKM/LQ3/2024
The, Chairman
Kirikasamma Local Government



Audit Form 1

Station: Kirkasamma LG
Pv. No.: CC Date: Jan-June, 2024
Head: CC Sub Head: CC
Amount N: 15,969,450.00
Payee: Sundry
Nature of Payment: Un-presented
Payment Vouchers
Date: _____

AUDIT QUERY

DCA
Pls treat
[Signature] AG
10/5/24

UN-PRESENTED PAYMENT VOUCHERS

The sum of Fifteen Million Nine Hundred and Sixty Nine Thousand Four Hundred and Fifty Naira only (N15,969,450.00) were paid for the period of January to June 2024 as per attached details.

During our audit exercise we observed that all the payment vouchers were not presented for the exercise. This is contrary to the provision of financial memorandum chapter 14:3.

In view of the above therefore, the officers concern should present all the outstanding payment vouchers for examination or else refund the whole amount involved.

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

ADAMU IBRAHIM DUTSE CNA, ACMA

Zonal Director
Hadejia Zone

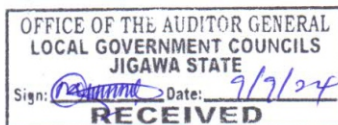


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/HZO/KKM/LQ2/2024
The, Chairman
Kirikasamma Local Government



Audit Form 1

Station: Kirkasamma LG
Pr. No.: CC Date: Jan-June, 2024
Head CC Sub Head: CC
Amount N: 4,463,195.00
Payee: Sundry
Nature of Payment: Fictitious Payment
Payment Vouchers
Date: _____

AUDIT QUERY

FICTITIOUS PAYMENT

The sum of four Million Four Hundred and Sixty Three thousand One Hundred and Ninety Five Naira only (4,463,195.00) was paid from the Account of Kirikasamma Local Government as per attached details

During our Audit exercise we observed that the payments were made to the payees without schedule of expenditure.

In view of the above therefore, all the payees are to explain why the payment was made to their account or refund the whole amount involved and furnish this office with treasury receipt for next line of action.

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

ADAMU IBRAHIM DUTSE CNA, ACMA
Zonal Director
Hadejia Zone



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/HZO/KKM/LQ1/2024
The, Chairman
Kirikasamma Local Government
JIGAWA STATE



Audit Form 1

Station: Kirikasamma LG

Pv. No.: CC CC Date:

Head: CC Sub Head:

Amount N: 76,040,993.00

Payee:

Nature of Payment:

Sundry

Date: Undocumented

Payment Vouchers

AUDIT QUERY

Dea
pls deal
(Signature)
AG 09/9/24

UNDOCUMENTED PAYMENT VOUCHERS

The sum of Seventy Six Million Forty Thousand Nine Hundred and Ninety Three naira only (N76,040,993.00) were paid for various services to the Local Government as per attached schedule.

During our audit exercise we observed that some payment vouchers were not supported by relevant documents. This is contrary to the provision of financial memorandum chapter 14:492)

In view of the above therefore, the officers concerned should attached all necessary support documents and forward to this office for further examination.

The same is copied to Auditor General Local Government audit and Zonal Director Audit Hadejia Zone for their information.

ADAMU IBRAHIM DUTSE CNA, ACMA
Zonal Director
Hadejia Zone



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



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

ALG/AUD/HZO/KKM//LQ/14/024
Local Query No. _____
The, _____ Chairman,
_____ K/kasamma Local Government



DA
Pls deal
AG 31/4/25
AUDIT QUERY

Audit Form 1
Station: K/kasamma L.G.A
Pr. No.: CC Date: CC
Head Sub Head:
Amount N: CC CC
Payee: 59,703,350.00
Nature of Payment: Sundry
Date: _____

PAYMENT OF SERVICE NOT YET RENDERED

The sum of Fifty Nine Million Seven Hundred and Three Thousand Three Hundred and Fifty Naira (N59,703,350.00) only were paid for various services rendered to the local government as per attached scheduled.

During our audit exercise we observed that the services are not yet rendered. This is contrary to the provision of financial memorandum chapter 19:23.

In view of the above therefore the office concerned should be ask to provide the service to the local Government or else refund the amount paid to them and punish this office with treasury receipt for further verification.

This same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Audit Hadejia Zone for their information.


Adamu Ibrahim Dutse CNA ACMA
Zonal Director
Hadejia Zone



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/HZO/KKM//LQ/13/024
Local Query No. _____

The, _____ Chairman, _____

K/kasamma _____ Local Government



Audit Form 1

Station: K/kasamma L.G.A

Pv. No.: CC Date: CC

Head: Sub Head: CC CC

Amount N: CC CC

Payee: 13,014,000.00

Nature of Payment: Sundry

Date: _____

UN ACCOUNTED PAYMENT

The sum of Thirteen Million Fourteen Thousand Naira only (N13,014,000.00) were up to the time of writing this query not accounted.

In view of the above therefore the office concerned should fully explain or recover the whole amount paid to them and this office be inform for further audit action.

This same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Audit Hadejia Zone for their information.

Adam Ibrahim Dutse CNA ACMA
Zonal Director
Hadejia Zone



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



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

Local Query No. ALG/AU/HZO/KKM/12/024

The, _____ Chairman _____
_____ Local Government
K/kasamma



Dea
Pls find
[Signature]
TAG 3/4/25
AUDIT QUERY

Audit Form 1

Station: K/kasamma L.G.A

Pv. No.: _____ Date: _____

Head CC Sub Head: CC

Amount N: 178,615,828.10

Payee: _____

Nature of Payment: Sunday

Date: _____

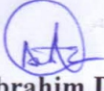
IRREGULAR PAYMENT VOUCHERS

The sum of One Hundred and Seventy Eight Million Six Hundred and fifteen Thousand Eight Hundred and Twenty Eight Naira Ten Kobo only (N178,615,828.10) were paid for various services rendered to the local government as per attached scheduled.

During our audit exercise we observed that all the payment vouchers were not supported by relevant document. This is contrary to the provision of financial memorandum chapter 14:4 (2).

In view of the above therefore the office concerned should attached all necessary supporting document and forward to the office for further action.

This same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Audit Hadejia Zone for their information.


Adamu Ibrahim Dutse CNA ACMA
Zonal Director
Hadejia Zone



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



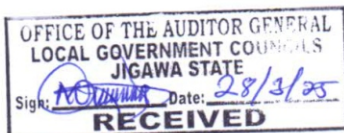
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AU/HZO/KKM/11/024

The, _____
Chairman

Local Government

K/kasamma



DCA
Pls deal
211 Kasam
AG 3/4/25
AUDIT QUERY

Audit Form I

Station: K/kasamma L.G.A

Pv. No.: _____ Date: _____

Head CC Sub Head: CC

Amount N: 57,564,256.86

Payee: _____

Nature of Payment: Sunday

Date: _____

UNPRESENTED PAYMENT VOUCHERS

The sum of Fifty Seven Million Five Hundred and Sixty Four Thousand Two Hundred and Fifty Six Naira Eighty Six Kobo only (N57,564,256.86) were paid for the period of October to December 2024 as per attached details.

During our audit exercise we observed that all the payment vouchers were not presented for the exercise this is contrary to the provision of financial memorandum chapter 14:3.

In view of the above therefore the office concerned should present all the outstanding payment vouchers for examination or else refund the whole amount in evolved.

This same copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Audit Hadejia Zone for their information.


Adam Ibrahim Dutse CNA ACMA
Zonal Director
Hadejia Zone



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



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

Local Query No. ALG/AUD/HZO/KKM/9/2024 *Audit Form 1*
The, CHAIRMAN *Station:* KIRI KASAMM
KIRI KASAMMA Local Government *Pv. No.:* CC *Date:* July to September
Head: CC *Sub Head:* CC
Amount ₦: 49,547,096=00
Payee: Sunday
Nature of Payment:

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**
Sign: [Signature] Date: 13/1/25
RECEIVED

AUDIT QUERY
IRREGULAR PAYMENT VOUCHERS

The sum of forty nine million five hundred and forty seven thousand ninety six naira only (49,547,096=00) were paid for various services rendered to the local government as per attached schedule.

During our audit exercise we observed that some payment vouchers were not supported by relived documents. This is contrary to the provision of financial memorandum chapter 14:4(2)

In view of the above therefore the officers concerned should attach all necessary supporting documents and forward to this office for further action.

The same is copied to the Auditor General local Government Audit and Zone Director Audit Hadejia Zone for their information.

[Signature]
Adamu Ibrahim Dutse CNA, ACMA

Zone Director

Hadejia Zone

Dea
Pls deal

[Signature] AG 13/1/25



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Query No. 109 ALG/AUD/HZO/KKM/8/2024

The, CHAIRMAN
KIRI KASAMMA Local Government



Audit Form 1

Station: KIRI KASAMMA

Pv. No.: CC Date: July to September

Head CC Sub Head: CC

Amount #: 26,840,625=37

Payee: Sunday

Nature of Payment:

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

The sum of twenty six million eight hundred and forty thousand six hundred and twenty five naira thirty seven kobo only (26,840,625=37) were paid for the period of July to September 2024 as per attached details.

During our audit exercise we observed that all the payment vouchers were not presented for the exercise. This is contrary to the provision of financial memorandum chapter 14:3

In view of the above therefore the officer concerned should present all the outstanding payment vouchers for examination or else refined the whole amount in evolved.

The sum is copied to Auditor General local government audit and zonal director audit Hadejia zone for their information and further action

Adamu Ibrahim Dutse CNA, ACMA

Zonal director

Hadejia Zone

Dea
Pls do
AG 13/1/25



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

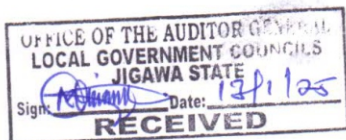


OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Query No. ¹⁹⁸ ALG/AUD/HZO/KKM/7/2024

The, _____ CHAIRMAN
_____ KIRI KASAMMA Local Government



Audit Form 1

Station: KIRI KASAMM

Pv. CC.: July to September

Head CC: CC Sub Head: _____

Amount N: 70,095,096=00

Payee: Sunday

Nature of Payment: _____

AUDIT QUERY

PAYMENT FOR SERVICE NOT YET RANDED

July - Sept. 2024

The sum of seventy million ninety five thousand and ninety six naira only (70,095,096=00)
Were paid for various services to the local government as per attached details.

During our audit exercise we observed that the services are not yet rendered.
This is contrary to the provision of financial memorandum chapter 12:23

In view of the above therefore let the concerned officers be ask to provide the services
or else refund the amount paid to them and furnish this office with treasury receipt for further
verification.

The same is copied to Auditor General local government Audit and Zone Director Audit
Hadejia Zone for their information and necessary actor

SCA
Pls deal
@ Kasam JAG 13/1/25


Adamu Ibrahim Dutse CNA, ACMA
Zone Director
Hadejia Zone



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



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

Local Query No. 147 ALG/AUD/HZO/KKM/6/2024
The, _____ Chairman,
Kiri kasamma Local Government



Audit Form 1

Station: _____ KIRIKASAMMA L.G
Pr. No.: _____ Date: _____
Head _____ CC _____ Sub Head: _____
Amount ₦: _____ CC _____ CC _____
Payee: _____ 53,956,480=59 ✓
Nature of Payment: _____ Sundry

AUDIT QUERY

UNAPPROVED PAYMENTS *July - Dec. 2024*

The sum of Fifty three million nine hundred and fifty six thousand four hundred and eighty naira fifty nine kobo only [53,956,480=59] were expended for services rendered to the local government. See the attached schedule for details.

Audit examination revealed that the above expenditure were not certified by the chief accounting officer of the local government contrary to the provision of the financial memoranda (FM) chapter 1:10 for local government

In view of the above, the concerned officers should be ask to explain on the anomalies otherwise the sum be refunded and this office be inform for re-examination.

This is copied to Auditor General, local governments audit and zonal Director audit, Hadejia Zone for their information and action.

Adamu Ibrahim Dutse CNA, ACMA,

Zonal Director,

Hadejia Zone.

Dea
Ple dea

(24/1/25) AG 13/1/25



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

RESPONSE TO QUERIES



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



KIRIKASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kirikasamma L.G. Secretariat
Jigawa State

In case of reply please quote Reference

No. KKMLG/FIN/AUD/V.H/XX

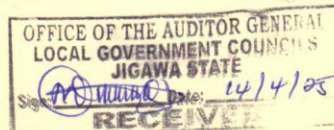
P.M.B. _____

Phone: _____

Dutse Nigeria.

Date 10th April, 2025

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



DCA
Kundhy heat
20/4/25 AG 15/4/25

RE: RESPONSE TO THE AUDIT QUERIE'S

Reference to the routine audit exercise conducted in this Local Government for the period of October to December, 2024. I write to response to the queries as follows:-

1. UNPRESENTED PAYMENT VOUCHERS ALG/AUD/HZO/KKM/LQ/11/2024

The sum of Fifty Seven Million Five Hundred and Sixty Four Thousand Two Hundred and Fifty Six Naira Eighty Six Kobo (~~₦57,564,256.86~~) only were now payment vouchers was presented.

2. IRREGULAR/PAYMENT VOUCHERS: ALG/AU/HZO/KKM/12/024

The sum of One Hundred and Seventy Eight Million Six Hundred and Fifteen Thousand Eight Hundred and Twenty Eight Naira Ten Kobo (~~₦ 178,615,828.10~~) only which stated irregular payment were now documented for your next line action.

3. UNACCOUNTED PAYMENT: ALG/AUD/HZO/KKM/LQ/13/024

The sum of Thirteen Million Fourteen Thousand Naira (~~₦ 13,014,000.00~~) only which stated un-accounted were now accounted for next line action



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



JIGAWA STATE OF NIGERIA
KIRIKASAMMA LOCAL GOVERNMENT COUNCIL

ADDRESS

Kirikasamma LGA Secretariat,
Jigawa State.

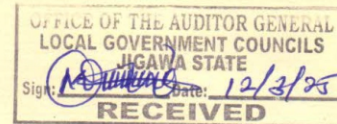
In case of reply please quote

Ref. No. KMLG/FIN/AUD/V.II/XX...

Date

5th March, 2025

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



DCA
Pls Deal
[Signature] AG 12/3/25

RE-RESPONSE TO THE AUDIT QUERY

Reference to the routine audit exercise conducted in this Local Government for the period of July to September 2024. I write to response to the queries as follows:-

1. UNACCOUNTED PAYMENT: ALG/AUD/HZO/KKM/5/2024

The sum of Eleven Million Seventy Four Thousand Six Hundred and Twenty Five Naira (N 11,074,625.00) only which stated un-accounted were now accounted for next line action.

2. UN-APPROVED PAYMENT:- ALG/AUD/HZO/KKM/6/2024

The sum of Fifty-Three Million Nine Hundred and Fifty Six Thousand Four Hundred and Eighty Naira Fifty Nine Kobo (N 53,956,480.59) only were now approved for next line action.

3. PAYMENT OF SERVICE NOT YET RENDERED ALG/AUD/HZO/KKM/7/2024

The sum of Seventy Million Ninety Five Thousand Nine Six Naira (N 70,095,096.00) only which stated payment for service not yet rendered were now service rendered for your next line action.



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



KIRI KASAMMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

In case of reply please quote

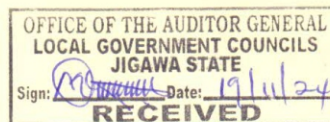
Ref. No.

Our Ref: KKLK/FIN/AUD/2/VOL.II/XX

Your Ref:

Date: 01/11/2024

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



Dec
pls deal
(24/11/24) AG 19/11/24

RESPONSE TO THE AUDIT QUERIES

Reference to the routine audit exercise conducted in this Local Government in the month of January to June 2024, and the observation made, I write to response to the queries as follows.

UNDOCUMENTED PAYMENT VOUCHERS

Vide correspondent No ALGH/AUD/HZO/KKM/LQ1/2024 amounting to Seventy-Six Million Forty Thousand Nine Hundred and Ninety-Three Naira (N76,040,993.00) which stated undocumented are now documented.

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FICTITIOUS PAYMENT

Vide correspondent No ALG/AUD/HZO/KKM/LQ2/2024 amounting to Four Million Four Hundred and Sixty-Three One Hundred and Ninety-Five Naira (N4,463,195.00) which stated as Fictitious Payment were now attached all relevant document.

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