KIRI KASAMMA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

KIRIKASAMMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE
(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kirikasamma L.G. Secretariat
Jigawa State

P.M.B.:
Phone:
Dutse Nigeria

In case of reply, please quote reference
KKM/AUD/VOL.II/XX
No

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

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

DSA
pls deal
AG 12/3/26

SUBMISSION OF ANNUAL ACCOUNT FOR THE YEAR ENDED 2025

I hereby submit the Annual Account of Kirikasamma Local Government Council for the year ended 31st December, 2025 to the Office of the Auditor General, Local Government for necessary action.

Thank you.

Yours faithfully,

Zakar Hassan
Treasurer
For: Hon. Chairman

HON. MUHAMMAD MAJI WAKILI
EXECUTIVE CHAIRMAN
K/KASAMMA LOCAL GOVT.

KIRIKASAMMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kirikasamma L.G. Secretariat
Jigawa State

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*No*________________________

P.M.B.:________________
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RESPONSIBILITY FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2025 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 fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; Judgment's 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.

The Financial Statements reflect the true and fair view of the Financial Position of Kirikasamma Local Government as at 31st December, 2025 and its operations for the period 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.

12/3/26
....
ZAKAR HASSAN
TREASURER

12-3-26
....
MUHAMMAD MAJI WAKILI
EXERCUTIVE CHAIRMAN

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.

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ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.

5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2025 and 2024) 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 2025 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-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.
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

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

20. Deposits

a. Deposits consist of resource held in custody on behalf of third parties.

b. Deposits can also represent payments received in advance for goods/services to be offered later.

c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

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

22. Transfers to other government entities

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

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2025

KIRIKA SAMMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	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	3,762,212,480.16	3,834,967,883.00	0.00	3,834,967,883.00	588,932,078.14
1,213,918,462.85	Government Share of VAT	2	3,003,033,246.32	2,936,316,435.00	0.00	2,936,316,435.00	(1,046,851,291.80)
0.00	Tax Revenue	3	180,000.00	200,000.00	0.00	200,000.00	200,000.00
10,101,299.71	Non Tax Revenue	4	81,372,007.70	23,500,000.00	0.00	23,500,000.00	20,621,434.98
56,693,486.24	Transfer from Other Government Entities	5	160,940,985.11	2,000,000.00	0.00	2,000,000.00	(136,999,966.11)
3,433,125,156.00	**Total Revenue (a)**		**7,007,738,719.29**	**6,796,984,318.00**	**0.00**	**6,796,984,318.00**	(574,097,744.79)
	EXPENDITURE						
1,373,608,970.24	Salaries & Wages	6	2,459,536,273.46	2,739,424,818.00	0.00	2,739,424,818.00	155,476,286.32
129,228,592.11	Social Benefit	7	282,204,068.35	217,200,000.00	0.00	217,200,000.00	(1,287,389.33)
976,078,972.74	Overhead Cost	8	2,394,401,095.43	2,830,308,070.32	681,505,527.32	2,148,802,543.00	508,638,335.91
0.00	Grants & Contributions	9	1,293,495,895.09	670,000,000.00	0.00	670,000,000.00	(722,188,532.14)
529,219,880.16	Transfer to other Govt Agencies	10	258,890,590.11	521,906,000.00	285,500,000.00	236,406,000.00	(63,485,479.79)
	Depreciation		151,893,016.06				(95,416,031.00)
3,008,136,415.25	**Total Expenditure (b)**		**6,840,420,938.50**	**6,978,838,888.32**	**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)**		**167,317,780.80**	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)**		**167,317,780.80**	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)**		**167,317,780.80**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

ZAKAR HASSAN
Treasurer
Kirikasamma Local Government, Jigawa State

KIRIKA SAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	Notes	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	30,925,652.42	0.00	40,177,657.03	0.00
Receivables	**15**	15,257,760.00	0.00	15,257,760.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		**0.00**	**46,183,412.42**	0.00	**55,435,417.03**
Non Current Assets		0.00	0.00	0.00	0.00
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	2,673,316,952.41	0.00	2,496,747,167.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**2,673,316,952.41**	0.00	2,496,747,167.00
Total Assets C = A + B		**0.00**	**2,719,500,364.83**	0.00	**2,552,182,584.03**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	46,109,825.12	0.00	48,933,119.12	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**46,109,825.12**	0.00	48,933,119.12
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	2,823,294.00	0.00	0.00	0.00
Total Non Current Liabilities E		0.00	**2,823,294.00**	0.00	**0.00**
Total Liabilities F = D + E		0.00	**48,933,119.12**	0.00	**0.00**
Net Assets: G = C - F		**0.00**	**2,670,567,245.71**	0.00	**2,503,249,464.91**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	2,422,722,303.71	0.00	2,422,722,303.71	0.00
Accumulated Surplus/(Deficits)	**20**	247,844,942.00	0.00	80,527,161.20	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**2,670,567,245.71**	0.00	**2,503,249,464.91**

The accompanying notes form part of these statements

12/2/26

ZAKAR HASSAN
Treasurer
Kirikasamma Local Government, Jigawa State

KIRIKA SAMMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025

Descriptions	Notes	2025	2025	2024	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	3,762,212,480.16	0.00	2,051,067,921.86	0.00
Government Share of VAT	2	3,003,033,246.32	0.00	2,346,851,291.80	0.00
Taxes Revenue	3	180,000.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	81,372,007.70	0.00	4,328,565.02	0.00
Transfer from Other Government Entities	5	160,940,985.11	0.00	136,999,966.11	0.00
Total Inflow from operating Activities (A)		**7,007,738,719.29**	**7,007,738,719.29**	0.00	**4,539,247,744.79**
Outflows					
Salaries & Wages	6	2,459,536,273.46	0.00	1,383,818,140.68	0.00
Social Benefits	7	282,204,068.35	0.00	136,287,389.33	0.00
Overhead Cost	8	2,394,401,095.43	0.00	1,251,501,671.41	681,505,527.32
Grants & Contributions	9	1,293,495,895.09	0.00	1,012,188,532.14	0.00
Transfer to other government Entities	10	258,890,590.11	0.00	554,471,479.79	285,500,000.00
Finance Cost					
Total Outflow from Operating Activities (B)		**6,688,527,922.44**	**6,688,527,922.44**	0.00	**4,338,267,213.35**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		0.00	**319,210,796.85**	0.00	**200,980,531.44**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(328,462,801.46)	0.00	(169,440,894.29)	
Net Cash Flow from Investing Activities		0.00	**(328,462,801.46)**	0.00	**(169,440,894.29)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	0.00	0.00	(513,204.00)	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		0.00	0.00	0.00	0.00
Net Cash Flow From All Activities		0.00	(9,252,004.61)	0.00	31,539,637.15
Cash & Its Equivalent as at 1st January, 2024		0.00	**40,177,657.03**	0.00	8,638,019.88
Cash & Its Equivalent as at 31st December, 2025		0.00	**30,925,652.42**	0.00	**40,177,657.03**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		167,317,780.80		105,564,500.44	
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		151,893,016.06		95,416,031.00	
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
			319,210,796.85		200,980,531.44
Net Movement in Current Asset/Liabilities		0.00	0.00	0.00	0.00
Net Movement in receivables	-	0.00	0.00	0.00	0.00
Net Movement in Payables	-	0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		0.00	0.00	0.00	0.00
		0.00			
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(328,462,801.46)	0.00	(169,440,894.29)	0.00
Total Items Classified as Investing Activities			**(328,462,801.46)**	0.00	(169,440,894.29)
Net Cash Flow From All (Operating) Activities		0.00	**(9,252,004.61)**	0.00	31,539,637.15
Cash & it's Equivalent as at 1 January,2024		0.00	40,177,657.03	0.00	8,638,019.88
Cash & it's Equivalent as at 31 December, 2025		0.00	**30,925,652.42**	0.00	**40,177,657.03**

The accompanying notes form part of these statements

ZAKAR HASSAN
Treasurer
Kirikasamma Local Government, Jigawa State

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**
	.	₦	₦	₦
Balance at 1st Jan.2025	2,422,722,303.71	0.00	80,527,161.20	2,503,249,464.91
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	2,422,722,303.71	0.00	80,527,161.20	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	167,317,780.80	167,317,780.80
Balance at 31December 2025	2,422,722,303.71	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized 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**	**247,844,942.00**	**2,670,567,245.71**

The accompanying notes form part of these statements

12/5/26

ZAKAR HASSAN
Treasurer
Kirikasamma Local Government, Jigawa State

KIRIKA SAMMA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,592,747,369.83	1,245,000,000.00	(1,347,747,369.83)	1,071,026,548.82
	SHARE OF EXCHANGE	195,263,095.28	250,000,000.00	54,736,904.72	351,001,343.89
	SHARE OF NON OIL REVENUE	29,581,633.53	100,000,000.00	70,418,366.47	154,709,894.98
	FOREX EQUALIZATION		1,600,000,000.00	1,600,000,000.00	74,256,441.73
	E-MONEY	156,820,898.32		(156,820,898.32)	64,896,988.25
	ADD INFLOW	750,762,446.20	639,967,883.00	(110,794,563.20)	70,688,077.00
	ECOLOGICAL	37,037,037.00		(37,037,037.00)	365,832,612.53
	TOTAL	**3,762,212,480.16**	**3,834,967,883.00**	72,755,402.84	**2,152,411,907.20**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	VAT	SHR OF SOLID	ADD INFLOW PC	E-MONEY	ECOLOGICAL	TOTAL
JANUARY	75,602,837.12	84,800,416.38	0.00	0.00	0.00	279,306,331.48	11,862,685.95	0.00	451,572,270.93
FEBRUARY	154,917,192.60	44,219,125.51	0.00	0.00	0.00	314,384,151.60	7,791,594.47	0.00	521,312,064.18
MARCH	165,129,336.16	0.00	5,830,894.72	0.00	0.00	0.00	13,212,798.25	0.00	184,173,029.13
APRIL	190,477,029.61	6,042,341.18	0.00	0.00	0.00	0.00	9,430,906.47	0.00	205,950,277.26
MAY	194,454,710.90	17,339,377.03	0.00	0.00	0.00	21,047,436.51	14,680,014.13	0.00	247,521,538.57
JUNE	177,417,276.46	16,491,446.45	0.00	0.00	0.00	21,037,446.51	10,444,178.36	37,037,037.00	262,427,384.78
JULY	213,907,760.22	8,632,493.89	23,750,738.81	0.00	0.00	0.00	11,011,782.14	0.00	257,302,775.06
AUGUST	276,733,543.99	8,811,554.78	0.00	0.00	0.00	114,987,080.10	14,174,336.55	0.00	414,706,515.42
SEPTEMBER	287,184,780.37	8,926,340.06	0.00	0.00	0.00	0.00	12,140,897.33	0.00	308,252,017.76
OCTOBER	262,246,404.60	0.00	0.00	0.00	0.00	0.00	19,281,131.20	0.00	281,527,535.80
NOVEMBER	293,357,917.47	0.00	0.00	0.00	0.00	0.00	17,929,439.42	0.00	311,287,356.89
DECEMBER	301,318,580.33	0.00	0.00	0.00	0.00	0.00	14,861,134.05	0.00	316,179,714.38
TOTAL	**2,592,747,369.83**	**195,263,095.28**	**29,581,633.53**	**0.00**	**0.00**	**750,762,446.20**	**156,820,898.32**	**37,037,037.00**	**3,762,212,480.16**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	3,003,033,246.32	2,936,316,435.00	(66,716,811.32)	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	**MONTHS**	₦	₦	₦	₦	₦	₦
1	JANUARY	233,137,170.34	0.00	233,137,170.34	174,792,734.33	0.00	174,792,734.33
2	FEBRUARY	277,556,077.37	0.00	277,556,077.37	149,688,566.94	0.00	149,688,566.94
3	MARCH	236,917,407.99	0.00	236,917,407.99	161,346,701.96	0.00	161,346,701.96
4	APRIL	232,021,948.45	0.00	232,021,948.45	196,193,642.40	0.00	196,193,642.40
5	MAY	229,491,522.18	0.00	229,491,522.18	180,073,236.48	0.00	180,073,236.48
6	JUNE	264,617,219.60	0.00	264,617,219.60	179,161,607.45	0.00	179,161,607.45
7	JULY	250,288,556.37	0.00	250,288,556.37	196,861,838.25	0.00	196,861,838.25
8	AUGUST	249,279,775.48	0.00	249,279,775.48	223,197,349.90	0.00	223,197,349.90
9	SEPTEMBER	265,435,436.77	0.00	265,435,436.77	202,371,658.25	0.00	202,371,658.25
10	OCTOBER	319,666,202.27	0.00	319,666,202.27	208,407,530.89	0.00	208,407,530.89
11	NOVEMBER	257,942,272.04	0.00	257,942,272.04	245,702,943.50	0.00	245,702,943.50
12	DECEMBER	186,679,657.46	0.00	186,679,657.46	229,053,381.45	0.00	229,053,381.45
	TOTAL	**3,003,033,246.32**	0.00	**3,003,033,246.32**	**2,346,851,191.80**	**0.00**	**2,346,851,191.80**

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2025

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	180,000.00	200,000.00	20,000.00	0.00
	TOTAL	**180,000.00**	**200,000.00**	**20,000.00**	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	20,257,627.00	2,170,000.00	22,427,627.00	332,940.00
	FEES	7,110,464.00	16,130,000.00	23,240,464.00	8,800,950.68
	FINES	8,800,100.00			10,150.00
	SALES		200,000.00	200,000.00	957,259.03
	EARNINGS	24,145,100.00	2,150,000.00	26,295,100.00	0.00
	SALES/RENT	5,552,428.70	1,100,000.00	6,652,428.70	0.00
	REPAYMENT	0.00	1,200,000.00	1,200,000.00	0.00
	INVESTMENT INCOME	15,156,289.00	500,000.00	**15,656,289.00**	0.00
	INTEREST EARNED	349,999.00	50,000.00	399,999.00	0.00
	TOTAL	**81,372,007.70**	**23,500,000.00**	**23,500,000.00**	**10,101,299.71**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	5,257,627.00	170,000.00	(5,087,627.00)	915,000.00
	Dried Fish & Meat licenses	500,000.00	50,000.00	(450,000.00)	0.00
	Hawkers permits	0.00	0.00	0.00	0.00
	produce buying licenses/Corn Grinding	2,195,000.00	500,000.00	(1,695,000.00)	40,700.00
	Tractor Hiring services	4,800,000.00	800,000.00	(4,000,000.00)	0.00
	Food & Water processing Licenses/Rice Mill			0.00	0.00
	Communication Equipment Inst. Permits	7,500,000.00	640,000.00	(6,860,000.00)	0.00
	Public Conveniences Licenses fees	0.00	0.00	0.00	0.00
	Minor Industry Licenses Fees	0.00	0.00	0.00	0.00
	Building Material / Block Making Licenses	0.00	0.00	0.00	50,000.00
	Trade/ Kiosk Permit	5,000.00	10,000.00	0.00	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	0.00	0.00	0.00
	Cart license	0.00	0.00	0.00	0.00
	Cattle dealers license	0.00	0.00	0.00	0.00
	Cinematography/Photo studio license	0.00	0.00	0.00	0.00
	Hide and Skin Buyers License	0.00	0.00	0.00	0.00
	Product buyers license & Registration of Stores	0.00	0.00	0.00	0.00
	Welding Machine license	0.00	0.00	0.00	0.00
	Barbing Salon/ Boutique Service	0.00	0.00	0.00	0.00
	TOTAL	**20,257,627.00**	**2,170,000.00**	(18,087,627.00)	**1,005,700.00**

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiri Kasamma Local Government Councils for the Year Ended 31st December, 2025

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Tender Fees	6,567,407.64	7,480,000.00	912,592.36	2,037,165.02
	Birth / Death Registration			0.00	34,800.00
	Business / Petty Trade Operating Fees	65,000.00	100,000.00	35,000.00	32,400.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	0.00	0.00	0.00	240,000.00
	Contract Registration fee	143,056.36	500,000.00	356,943.64	0.00
	Timber and Felling Trees	25,000.00	50,000.00	25,000.00	0.00
	Survey/Planning/Building fees	0.00	0.00	0.00	0.00
	Sand Dredging	310,000.00	8,000,000.00	7,690,000.00	0.00
	Customary right of occupancy	0.00	0.00	0.00	0.00
	Workshop fees (Blacksmith, Vulcnaizer,etc)	0.00	0.00	0.00	0.00
	Slaughter Stock fees	0.00	0.00	0.00	0.00
	TOTAL	**7,110,464.00**	**16,130,000.00**	9,019,536.00	0.00
	FINES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fines	0.00	0.00	0.00	0.00
	Proceed from of farm produce	150,100.00	0.00	(150,100.00)	0.00
	Penalty fines	8,650,000.00	0.00	0.00	0.00
	TOTAL	**8,800,100.00**	0.00	(8,800,100.00)	0.00
	SALES			0.00	
	Sales of Stores /Scraps/ Unserviceable Items	0.00	200,000.00	200,000.00	60,000.00
	TOTAL	0.00	**200,000.00**	0.00	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	687,350.00	800,000.00	112,650.00	376,500.00
	Earning from Motor Park	412,850.00	400,000.00	(12,850.00)	472,000.00
	Earning from Comm., Activities, shop & shopping centre	10,765,600.00	200,000.00	(10,565,600.00)	10,000.00
	Abattoir / Slaughter House	10,000,000.00	50,000.00	(9,950,000.00)	60,000.00
	Earning from Cattle Market	279,300.00	500,000.00	220,700.00	0.00
	Hire of Sump Lorry and other Environmental Sanitation	2,000,000.00	200,000.00	(1,800,000.00)	0.00
	TOTAL	**24,145,100.00**	**2,150,000.00**	(21,995,100.00)	0.00
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building	5,000,000.00	1,000,000.00	(4,000,000.00)	0.00
	Rent on Government properties	552,428.70	100,000.00	(452,428.70)	0.00
	TOTAL	**5,552,428.70**	**1,100,000.00**	(4,452,428.70)	0.00
	REPAYMENTS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Refund of overpayment		200,000.00	200,000.00	0.00
	Unclaimed Deposit		1,000,000.00	1,000,000.00	0.00
	TOTAL		**1,200,000.00**	1,200,000.00	0.00
	INVESTMENT INCOME			0.00	0.00
	Dividend received	15,156,289.00	500,000.00	(14,656,289.00)	0.00
	TOTAL	15,156,289.00	500,000.00	(14,656,289.00)	0.00
	INTEREST EARNED	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Motor vehicle bicycle advance	349,999.00	50,000.00	(299,999.00)	0.00
	SUB TOTAL	**349,999.00**	**50,000.00**	0.00	0.00
	GRAND TOTAL	**81,372,007.70**	**23,500,000.00**	**(57,872,007.70)**	**0.00**

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	38,500,000.00		(38,500,000.00)	135,024,459.51
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% Staff Salary Contribution	120,465,478.51	0.00	(120,465,478.51)	0.00
	Total Transfer From Other Government Entities	**160,940,985.11**	**2,000,000.00**	**(158,940,985.11)**	**136,999,966.11**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
		ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
S/N	MONTHS	Augmentation	STATE I.G.R.	40% Staff Salary Contribution	ACTUAL
1	JANUARY	0.00	164,625.55	0.00	1,492,926.65
2	FEBRUARY	1,000,000.00	164,625.55	0.00	31,290,000.00
3	MARCH	0.00	164,625.55	11,993,858.85	750,000.00
4	APRIL	500,000.00	164,625.55	12,045,325.08	1,000,000.00
5	MAY	0.00	164,625.55	12,008,458.72	1,000,000.00
6	JUNE	5,000,000.00	164,625.55	12,067,516.26	1,000,000.00
7	JULY	2,000,000.00	164,625.55	12,071,822.57	6,750,000.00
8	AUGUST	0.00	164,625.55	12,051,462.92	0.00
9	SEPTEMBER	0.00	164,625.55	12,083,037.06	9,435,052.99
10	OCTOBER	30,000,000.00	164,625.55	12,077,734.73	0.00
11	NOVEMBER	0.00	164,625.55	12,015,434.43	1,500,000.00
12	DECEMBER	0.00	164,625.55	12,050,827.89	500,000.00
	TOTAL	**38,500,000.00**	**1,975,506.60**	**120,465,478.51**	**54,717,979.64**

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	**6PERSONNEL COST**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	58,209,768.00	44,776,653.00	(13,433,115.00)	27,122,972.00
	Legislative Council	36,119,964.00	31,184,588.00	(4,935,376.00)	14,671,351.20
	Administrative and General services	47,589,966.31	62,649,392.00	15,059,425.69	38,800,739.22
	SUB-TOTAL	**141,919,698.31**	**138,610,633.00**	**(3,309,065.31)**	**80,595,062.42**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	15,181,308.00	31,096,984.00	15,915,676.00	7,657,057.77
	Forestry Section	14,461,932.00	16,347,821.00	1,885,889.00	11,476,071.63
	Livestock Section (Veterinary)	48,182,772.00	45,942,633.00	(2,240,139.00)	38,728,548.51
	Treasury Account Section	66,659,320.00	128,423,761.00	61,764,441.00	21,166,970.00
	Internal Audit	2,478,084.00	2,596,717.00	118,633.00	17,427,883.00
	Planning, Research & Statistics Department	44,576,146.00	24,981,786.00	(19,594,360.00)	5,273,362.00
	Statistics	6,053,105.16	64,583,516.00	58,530,410.84	60,983,291.01
	Treasury Revenue Section	6,427,104.00	11,368,347.00	4,941,243.00	6,821,163.61
	Road & Communication Section	7,299,504.00	24,203,928.00	16,904,424.00	5,741,945.00
	Mechanical Section	13,717,176.00	15,530,673.00	1,813,497.00	5,483,579.00
	Electrical Section	6,656,364.00	10,179,121.00	3,522,757.00	9,458,095.00
	Land & Survey Section	5,595,468.00	9,823,802.00	4,228,334.00	4,250,117.30
	Building Section	6,374,040.00	5,868,930.00	(505,110.00)	5,849,279.86
	SUB-TOTAL	**243,662,323.16**	**390,948,019.00**	147,285,695.84	**200,317,363.69**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Education (Non-Teaching Staff)	185,771,426.87	162,586,852.00	(23,184,574.87)	101,977,680.65
	Education (Teaching Staff)	1,375,515,469.43	1,522,764,727.00	147,249,257.57	744,807,970.51
	Preventive (Water, Sanitation and Hygiene)	159,494,625.84	87,777,708.00	(71,716,917.84)	65,444,610.59
	Curative	286,669,749.85	333,387,495.00	46,717,745.15	163,138,897.45
	Rural Water Supply	10,301,268.00	13,341,127.00	3,039,859.00	8,571,635.60
	Community Development Section	17,828,520.00	31,405,042.00	13,576,522.00	14,914,525.39
	Information, Youth, Sport & Culture	7,818,060.00	8,431,326.00	613,266.00	5,543,164.72
	Social Welfare Section	23,129,952.00	41,230,922.00	18,100,970.00	10,606,571.60
	Trade Section and Cooperatives	7,425,180.00	8,940,967.00	1,515,787.00	3,585,758.00
	SUB-TOTAL	**2,073,954,251.99**	**2,209,866,166.00**	135,911,914.01	**1,118,590,814.51**
	GRAND TOTAL	**2,459,536,273.46**	**2,739,424,818.00**	279,888,544.54	**1,399,503,240.62**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	49,616,330.23	80,000,000.00	30,383,669.77	52,535,048.90
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	121,378,638.98	100,000,000.00	(21,378,638.98)	72,251,260.05
	CONTRIBUTION TO PENSION FOR PHC STAFF	22,320,210.26	37,200,000.00	14,879,789.74	11,501,080.38
	17% Outstanding Payment To CPS	88,888,888.88	0.00	0.00	0.00
	TOTAL	**282,204,068.35**	**217,200,000.00**	(65,004,068.35)	**136,287,389.33**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	48,652,666.07	60,000,000.00	**11,347,333.93**	0.00
	Legislative Council	48,800,000.00	52,000,000.00	**3,200,000.00**	0.00
	Administrative and General services	511,139,349.03	125,400,000.00	**(385,739,349.03)**	0.00
	SUB-TOTAL	**608,592,015.10**	**237,400,000.00**	**(371,192,015.10)**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	19,381,500.00	11,000,000.00	**(8,381,500.00)**	0.00
	Forestry Section	3,100,000.00	3,400,000.00	**300,000.00**	0.00
	Livestock Section (Veterinary)	3,050,000.00	14,000,000.00	**10,950,000.00**	0.00
	Treasury Account Section	31,980,000.00	481,000,000.00	**449,020,000.00**	0.00
	Internal Audit	0.00	5,500,000.00	0.00	0.00
	Planning, Research & Statistics Department	36,686,326.50	34,000,000.00	**(2,686,326.50)**	0.00
	Treasury Revenue Section	2,159,275.33	12,400,000.00	**10,240,724.67**	0.00
	Road & Communication Section	50,536,377.72	35,000,000.00	**(15,536,377.72)**	0.00
	Mechanical Section	101,942,636.37	46,000,000.00	**(55,942,636.37)**	0.00
	Electrical Section	216,267,304.23	204,300,000.00	**(11,967,304.23)**	0.00
	Land & Survey Section	2,000,000.00	2,100,000.00	**100,000.00**	0.00
	Building Section	53,825,183.16	27,200,000.00	**(26,625,183.16)**	0.00
	SUB-TOTAL	**520,928,603.31**	**875,900,000.00**	**354,971,396.69**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	0.00	0.00	0.00	0.00
	Education (Teaching Staff)	22,684,204.00	20,000,000.00	**(2,684,204.00)**	0.00
	Preventive (Water, Sanitation and Hygiene)	64,013,284.00	65,000,000.00	**986,716.00**	0.00
	Curative	77,103,209.00	70,500,000.00	**(6,603,209.00)**	0.00
	Rural Water Supply	122,550,824.81	202,700,000.00	**80,149,175.19**	0.00
	Community Development Section	153,560,683.67	38,000,000.00	**(115,560,683.67)**	0.00
	Information, Youth, Sport & Culture	49,138,499.71	22,080,000.00	**(27,058,499.71)**	0.00
	Social Welfare Section	97,122,527.00	41,426,000.00	**(55,696,527.00)**	0.00
	Trade Section and Cooperatives	15,558,000.00	10,400,000.00	**(5,158,000.00)**	0.00
	SUB-TOTAL	**601,731,232.19**	**470,106,000.00**	**(131,625,232.19)**	0.00
	OTHER OVERHEAD FROM CAPITAL RECIPT	**663,149,244.83**	**565,396,543.00**	**(97,752,701.83)**	0.00
	GRAND TOTAL	**2,394,401,095.43**	**2,148,802,543.00**	**(245,598,552.43)**	0.00
	BREAK DOWN OF OVERHEAD FROM CAPITAL RECEPTS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				0.00
	Payment of outstanding liabilities	34,005,816.68	20,000,000.00	(39,721,318.28)	0.00
	Renovation of Kiri Kasamma LG S/Q	8,259,777.50	20,000,000.00	6,096,041.00	0.00
	Renovation of LG Guest House Dutse	17,500,000.00	20,000,000.00	(48,000,000.00)	0.00
	Renovation work at LG Duplex House	4,000,000.00	20,000,000.00	15,000,000.00	0.00
	Payment of Land compensation	15,480,500.00	1,000,000.00	1,000,000.00	0.00
	SUB TOTAL	**79,246,094.18**	**81,000,000.00**	**(65,625,277.28)**	0.00

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Rehabilitation of Feeder road From Madachi to Jibori	7,600,000.00	1,000,000.00	(2,221,575.00)	0.00
	Earth Filling From Marma to Gubsun	38,941,221.50	30,000,000.00	(63,900,000.00)	0.00
	River side embankment at K/Dabo, Gubusu	4,263,760.00	20,000,000.00	15,652,279.33	0.00
	Tractor Loan Repayment	5,539,167.00	10,000,000.00	(15,572,550.00)	0.00
	Purchase Of Grain	18,285,165.00	5,000,000.00	4,000,000.00	0.00
	River side embankment at Town Villages Across to LG	7,282,000.00	30,000,000.00	25,946,822.00	0.00
	Purchase of veterinary drugs	12,108,000.00	6,000,000.00	1,000,000.00	0.00
	Road Side Tree Planting	2,544,230.30	10,000,000.00	10,000,000.00	0.00
	Demarcation Of Grazing Land Cattle Route	1,500,000.00	15,000,000.00	10,000,000.00	0.00
	Rehabilitation at Marma Sunkuye Likori Kabak Electrical Poles	107,577,000.00	1,000,000.00	1,000,000.00	0.00
	Rehabilitation Of LT Line at Jiyan	16,396,316.66	5,000,000.00	5,000,000.00	0.00
	Rehabilitation of Electrical Line From Jiyan To Baturiya	6,500,000.00	20,000,000.00	67,740,946.00	0.00
	Electrification Project along Jarmari Kuradige	16,892,008.95	10,000,000.00	0.00	0.00
			10,000,000.00	0.00	0.00
			10,000,000.00	0.00	0.00
	SUB TOTAL	**245,428,869.41**	**153,000,000.00**	**58,645,922.33**	**0.00**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Conversion of motorized ware pump to solar system across the LGC	11,968,850.00	35,000,000.00	2,500,000.00	0.00
	Purchase of hospital equipments	78,519,980.35	10,000,000.00	1,303,098.00	0.00
	Renovation of health post at Tage, Iyo, Sawo, and Dilmari	26,109,974.01	15,000,000.00	(10,413,035.00)	0.00
	Conversion of Matafari water pump to Solar water scheme	10,181,665.00	5,000,000.00	(8,955,000.00)	0.00
	Construction of Five daily prayer mosque at Sara, Matara, Matarar Ganji and Jarmari	5,000,000.00	20,000,000.00	(5,350,000.00)	0.00
	Construction of Darinage at Tandanu	4,800,000.00	5,000,000.00	4,280,000.00	0.00
	Construction of Five daily prayer mosque at Karigidi, Tasheguwa,Fundum and Madaci	20,000,000.00	25,000,000.00	(14,865,205.00)	0.00
	Conversion and Drilling of Solar water scheme at Gayin Turabu , Giblunawo, Marma and Fundum	11,011,500.00	30,000,000.00	(21,669,340.00)	0.00
	Construction of Market stall at Baturiya, Tasheguwa and Marma	30,900,000.00	10,000,000.00	(1,129,900.00)	0.00
	Rehabilitation of electricity line from Jiyan to Baturiya road	50,570,463.00	20,000,000.00	15,249,500.00	0.00
	Construction of Drainage at Madaci, Likoi, Tasheguwa	34,189,121.23	5,000,000.00	500,000.00	0.00
	Provision of solar to LG secretariat	16,000,000.00	5,000,000.00	5,000,000.00	0.00
	upgrading of Solar/extension of water pipes at Madaci	18,500,000.00	10,000,000.00	10,000,000.00	0.00
	Purchase of security equipment to Vigilante	11,000,000.00	10,000,000.00	10,000,000.00	0.00
	Contribution for sensitization and capacity building for climate change mitigation	9,722,727.65	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	**338,474,281.24**	**210,000,000.00**	**(8,549,882.00)**	0.00
	GRAND TOTAL	**663,149,244.83**	**444,000,000.00**	**(15,529,236.95)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FOR LGSC	66,957,454.04	70,000,000.00	3,042,545.96	41,804,545.09
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	66,957,454.04	70,000,000.00	3,042,545.96	41,804,545.09
	2% Sule Lamido University Kafin Hausa	107,527,249.92	40,000,000.00	(67,527,249.92)	83,648,665.20
	Contribution to State & LG Joint Projects & Programmes	485,051,667.44	140,000,000.00	(345,051,667.44)	424,204,850.00
	5% EMIRATE	263,588,203.12	150,000,000.00	(113,588,203.12)	135,601,791.40
	Stabilization	303,413,866.53	200,000,000.00	(103,413,866.53)	285,124,135.36
	TOTAL	**1,293,495,895.09**	**670,000,000.00**	**(623,495,895.09)**	**1,012,188,532.14**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	32,215,533.33	200,000,000.00	167,784,466.67	228,446,950.07
	Ministry for Water Resources (Water Facilities)	0.00	200,000,000.00	200,000,000.00	310,115,863.38
	Directorate of Special Services (Vigilante, Hisbah & Disable)	17,420,066.00	23,126,000.00	5,705,934.00	15,308,666.34
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	0.00
	Ministry of Information (Bulletin)	630,000.00	1,080,000.00	450,000.00	600,000.00
	Equity Contribution to JICHMA	26,000,000.00	7,200,000.00	(18,800,000.00)	0.00
	SEMA	105,090,970.30	0.00	(105,090,970.30)	0.00
	MASAKI	6,400,000.00	5,000,000.00	(1,400,000.00)	0.00
	Directorate O f Special Services (Security Guard)	39,876,000.00	0.00	(39,876,000.00)	0.00
	TOTAL	**258,890,590.11**	**236,406,000.00**	**(22,484,590.11)**	**554,471,479.79**
NOTE	**PURCHASE, CONSTRUCTION OF PPE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	**ADMINISTRATIVE SECTOR**				
	Purchase of Furniture to Local Govt. Secretariat	12,863,611.17	15,000,000.00	2,136,388.83	0.00
	Purchase Of Furniture to Local Govt. Staff Quarters	1,751,260.00	5,000,000.00	3,248,740.00	0.00
	Construction of 2nos midwife houses at Iyo & Suga	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	Purchase of official vehicle for Chairman's office	134,390,500.00	150,000,000.00	15,609,500.00	0.00
	SUB TOTAL	**199,005,371.17**	**270,000,000.00**	**70,994,628.83**	0.00

11b	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Electrification project at Jarmari, Kuradige, Kiramisau, Dilmari and Masama (on going)		20,000,000.00	20,000,000.00	0.00
	Construction of 6no lock of shops at Marma, KKM, Madachi and Tarabu	2,478,872.88	15,000,000.00	12,521,127.12	0.00
	Construction of market stalls 6no at Baturiya kkm marma Dilmari	40,321,224.90	10,000,000.00	(30,321,224.90)	0.00
	Construction Of Double Span Culvert at Suga	4,524,835.00	30,000,000.00	25,475,165.00	0.00
	Construction Of Drainage at fandum	3,199,482.85	15,000,000.00	11,800,517.15	0.00
	Provision of solar system at Baturiya Fandum Tasheguwa	2,000,000.00	20,000,000.00	18,000,000.00	0.00
	Construction of Double Span Culvert 10 With the LG	9,230,354.66	15,000,000.00	5,769,645.34	0.00
	Construction Of Drainage at Marma Central Mosque	4,910,000.00	10,000,000.00	5,090,000.00	0.00
	Construction Of Public Convenient Toilet	5,000,000.00	5,500,000.00	500,000.00	0.00
	SUB TOTAL	**71,664,770.29**	**140,500,000.00**	**68,835,229.71**	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Drilling Of Solar Water Scheme at Gayin Turabu Dilmari	6,408,000.00	0.00	0.00	0.00
	Drilling of hand pumps	40,105,370.18		(40,105,370.18)	0.00
	Construction of Isilamiya schools of 1 block of two classrooms & office at Bamaguwa, Tasheguwa town Baushe, Gumawa, Jibori town, Tuwankalta, Maguwagari, Ganadiyyari, Likori and Kokura.	**5,612,752.82**	15,000,000.00	9,387,247.18	0.00
	Drilling of hand pumps at Duplex house, Rigar Lamido Maman and Kiri Kasamma Unguwar Gabas	**5,666,537.00**	5,000,000.00	(666,537.00)	0.00
	SUB TOTAL	**57,792,660.00**	**20,000,000.00**	**(37,792,660.00)**	0.00
	GRAND TOTAL	**328,462,801.46**	**430,500,000.00**	**102,037,198.54**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	15,257,760.00
	CURRENT YEAR ADVANCE	15,257,760.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	48,933,119.12
	PREVIOUS YEAR NCL	48,933,119.12
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	5,572,973.42	18,746,393.10
	OVERHEAD ACCOUNT	780,196.48	8,738,766.43
	SALARY ACCOUNT	17,157,346.92	6,149,251.99
	PROJECT ACCOUNT	44,891.55	6,966.40
	LOAN ACCOUNT	54,503.11	54,503.11
	OTHERS ACCOUNT	6,981,776.00	6,981,776.00
	REVENUE ACCOUNT	333,964.94	0.00
	TOTAL	**30,925,652.42**	**40,677,657.03**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	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

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	BALANCE B/FORWARD (1/1/2025)	408,867,000.00	1,509,218,270.00	15,911,500.00	83,396,400.00	406,242,028.00	168,528,000.00	**2,592,163,198.00**
	ADDITION DURING THE YEAR	0.00	125,277,523.11	14,614,871.17	0.00	54,179,907.18	134,390,500.00	328,462,801.46
	TOTAL ASSET AT 31/12/2025	**408,867,000.00**	**1,634,495,793.11**	**30,526,371.17**	**83,396,400.00**	**460,421,935.18**	**302,918,500.00**	**2,920,625,999.46**
	DEPRECIATION B/F	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
	DEPRECIATION CHARGE FOR THE YEAR	8,177,340.00	32,689,915.86	3,052,637.12	16,679,280.00	30,710,143.08	60,583,700.00	151,893,016.06
	ACCUMULATED DEPRECIATION AS AT 31/12/25	16,194,340.00	63,753,018.86	4,499,137.12	18,078,680.00	56,112,171.08	88,671,700.00	247,309,047.06
	NET BOOK VALUE AS AT 31/12/2025	**392,672,660.00**	**1,570,742,774.25**	**26,027,234.05**	**65,317,720.00**	**404,309,764.10**	**214,246,800.00**	**2,673,316,952.41**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	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	39,174,323.00
	7.5% VAT	5,057,320.12	5,057,320.12
	TOTAL	**46,109,825.12**	**46,109,825.12**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	69,459.00	69,459.00
	5%WHT	0.00	0.00
	OTHERS	2,753,835.00	2,753,835.00
	TOTAL	**2,823,294.00**	**2,823,294.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	2,422,722,303.71	0.00	0.00	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	**2,422,722,303.71**	**0.00**	**0.00**	**2,422,722,303.71**

20	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
	BALANCE B/D	80,527,161.20	(25,037,339.24)
	SURPLUS/DEFICIT FOR THE YEAR	167,317,780.80	105,564,500.47
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**247,844,942.00**	**80,527,161.23**

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 Kiri - Kasamma Local Government Council Jigawa State for the year ended 31 December, 2025 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.

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, 2025, 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).

5th -6- 2026

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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. STATUTORY REVENUE

Kirikasamma Local Government received the Sum of Three Billion Seven Hundred and Sixty Two Million, Two Hundred and Twelve Thousand, Four Hundred and Eighty Naira, Sixteen kobo (₦3,762,212,480.16) onlyas Statutory Revenue from the Federation Account For the year ended 31st -December 2025 representing98.10% of the budgeted amount of Three Billion, Eight Hundred and Thirty Four Million, Nine Hundred and Sixty Seven Thousand, Eight Hundred and Eighty Three Naira (₦3,834,967,883.00) only.

2. GOVT. SHARE OF VAT

The Sum of Three Billion, Three Million, Thirty Three Thousand, Two Hundred and Forty Six Naira, Thirty Two Kobo (₦3,003,033,246.32) only was received as Government Share of VAT from the Federation Account from January 2025-December 2025respectively. Thisrepresents102.27% of the estimated amount of the Two Billion, Nine Hundred and Thirty Six Million, Three Hundred and Sixteen Thousand, Four Hundred and Thirty Five Naira (₦2,936,316,435.00) only.

3. TAX REVENUE

The sum of One Hundred and Eighty Thousand Naira (₦180,000.00) only was generated as tax revenue representing 90% of the total budget of Two Hundred Thousand Naira (₦200,000.00) only.

4. NON-TAX REVENUE

Non tax revenue amounting to Eighty One Million, Three Hundred and Seventy Two Thousand, Seven Naira, Seventy Kobo (₦81,372,007.70) only were realised by the Local Government as independent revenue for the year ended 31st -December 2025 representing only346.26% of the estimated amount of Twenty Three Million, Five Hundred Thousand Naira (₦23,500,000.00) only.

5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The Sum of One Hundred and Sixty Million, Nine Hundred and Forty Thousand, Nine Hundred and Eighty Five Naira, Eleven Kobo (₦160,940,985.11) only was received from State Independent revenue and stabilization account From the Ministry for Local Government representing8,047.05% of the budgeted amount of Two Million Naira (₦2,000,000) only.

6. BANK RECONCILIATION STATEMENTS

All the accounts Maintained by the Kiri-Kasamma Local Government Council have been properly reconciled as at 31st -December 2025.

7. BUDGET PERFORMANCES

The budget performance for the period of January -December 2025, in respect of Local Government revenue and expenditure is summarized as Follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL ₦**	**ESTIMATED ₦**	**VARIANCE ₦**	**PERCENTAGE**
STATUTORY REVENUE	3,762,212,480.16	3,834,967,883.00	72,755,402.84	98.10
GOVT SHARE OF VAT	3,003,033,246.32	2,936,316,435.00	(66,716,811.32)	102.27
TAX REVENUE	180,000.00	200,000.00	20,000.00	90.00
NON-TAX REVENUE	81,372,007.70	23,500,000.00	(57,872,007.70)	346.26
TRANSFER FROM OTHER GOVT ENTITIES	160,940,985.11	2,000,000.00	(158,940,985.11)	8,047.05
TOTAL REVENUE	7,007,738,719.29	6,796,984,318.00	(210,754,401.29)	103.10
EXPENDITURE				
RECURRENT EXP	6,688,527,922.44	6,978,838,888.32	290,310,965.88	95.84
CAPITAL EXP	328,462,801.46	605,500,000.00	277,037,198.54	54.25
TOTAL EXP	7,016,990,723.90	7,584,338,888.32	567,348,164.42	92.52

1. TOTAL REVENUE

From the table above, the total Sum of Seven Billion Seven Million Seven Hundred and Thirty Eight Thousand Seven Hundred and Nineteen Naira Twenty Nine Kobo (7,007,738,719.29) only were received as revenue both from the Federation Account and Independent Revenue for the year ended 31st -December 2025 This Figure represents 103.10% of the estimated revenue of Six Billion Seven Hundred and Ninety Six Million Nine Hundred and Eighty Four Thousand Three Hundred and Eighteen Naira (6,796,984,318.00) only.

2. RECURRENT EXPENDITURES

Recurrent expenditure worth Six Billion Six Hundred and Eighty Eight Million Five Hundred and Twenty Seven Thousand Nine Hundred and Twenty Two Naira Forty Four Kobo (6,688,527,922.44) only was incurred during the year ended 31st -December 2025 representing 95.84 % of the budgeted amount of Six Billion Nine Hundred and Seventy Eight Million Eight Hundred and Thirty Eight Thousand Eight Hundred and Eighty Eight Naira, Thirty Two Kobo (6,978,838,888.32)only.

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Twenty Eight Million Four Hundred and Sixty Two Thousand Eight Hundred and One Naira Forty Six Kobo (328,462,801.46) only was expended on Capital expenditure which represent only 54.25% of the estimated amount of Six Hundred and Five Million Five Hundred Thousand Naira(605,500,000.00) only.

4. RECOMMENDATIONS

a. Effort should be made to reduce over spending on recurrent expenditure and use the same to finance Capital Project for the well-being of the people.

b. Internally generated revenue is recommendable, more effort.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE FOR THE YEAR ENDED 31st DECEMBER, 2025

1. The Local Government kept books of account with exception of INVESTMENT AND FIXIED ASSET REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Kiri kasamma Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
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 INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of One Billion Eighty Nine Million Six Hundred and Twenty Seven Thousand Four Hundred and Eighty Three Naira Seventy Three Kobo (N1,089,627,483.73)only was issued to Kiri-Kasamma Local Government Council and the sum One Billion Sixty Two Million Five Hundred and Eighteen Thousand One Hundred and Seventy Two Naira Eighty Five Kobo (N1,062,518,172.85) only were resolved and verified leaving the Sum Twenty Seven Million One Hundred and Nine Thousand Three Hundred and Ten Naira Eighty Eight Kobo (N27,109,310.88) only was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	LG//AUD/HZO/KKM/LQ.1/25	Un Presented Payment vouchers	98,837,539.21	98,837,539.21	0.00
2	ALG/AUD/HZO/KKM/LQ.2/25	Irregular Payment Vouchers	113,916,386.98	102,203,523.53	11,712,863.45
3	ALG/AUD/HZO/KKM/LQ.3/25	Un Presented Payment vouchers	57,938,314	57,938,314	0.00
4	ALG/AUD/HZO/KKM/LQ.4/24	Un Accounted Payment Vouchers	69,870,419.33	69,870,419.33	0.00
5	ALG/AUD/HZO/KKM/LQ.5/25	Un Remitted Tax Jan-June,2025	15,396,448	0.00	15,396,448
6	ALG/AUD/HZO/KKM/LQ.6/25	Un Presented Payment vouchers	269,681,692.07	269,681,692.07	0.00
7	ALG/AUD/HZO/KKM/LQ.7/25	Unapproved Payment	129,587,444	129,587,444	0.00
8	ALG/AUD/HZO/KKM/LQ.8/25	Un Accounted Payment Vouchers	35,058,807	35,058,807	0.00
9	ALG/AUD/HZO/KKM/LQ.9/25	Service Yet to be Rendered	46,409,643	46,409,643	0.00
10	ALG/AUD/HZO/KKM/LQ.10/25	Un Accounted Payment Vouchers	55,682,510.95	55,682,510.95	0.00
11	ALG/AUD/HZO/KKM/LQ.11/25	Un presented Payment vouchers	85,234,068.69	85,234,068.69	0.00
12	ALG/AUD/HZO/KKM/LQ.12/25	Irregular Payment Vouchers	68,692,592.50	68,692,592.50	0.00
13	ALG/AUD/HZO/KKM/LQ.13/25	Service/Supplies yet to be Rendered	43,321,681	43,321,681	0.00
	TOTAL		1,089,627,483.73	1,062,518,172.85	27,109,310.88
	PERCENTAGE		100%	97.51%	2.49%

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 SS [76] files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to One Hundred and Thirty Seven Million Two Hundred and Twenty Eight Thousand Twenty Five Naira (N 137,228,025.00).

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 One [31] numbers of staff retired and deceased owed Kiri kasamma Local Government Council, the sum of Six Million Six Hundred and Forty Seven Thousand One Hundred and Twenty Eight Naira (N 6,647,128.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/HJA/ZO/KKM/LQ13/25

The, Chairman

Kiri-kasamma *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA
Kindly treat
& advise
Ag 25/3/26

Audit Form 1
Station: Kiri-Kasamma L.G.A
Pv. No.: C-C *Date:* December, 2025
Head C-C *Sub Head:* C-C
Amount N: 43,321,681.00
Payee: Sundry persons
Nature of Payment: Payments for Services/ Supplies Not Yet Rendered.
Date:

AUDIT QUERRY

PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED FOR THE MONTH OF DECEMBER, 2025

The sum of Forty Three Million, Three Hundred and Twenty One Thousand, Six Hundred and Eighty One Naira (₦43,321,681.00) only, were expended on various services/supplies to the Local Government. See the details attached.

Examination revealed that the above services/supplies said to have been done were not yet rendered, this is contradicts the provision of financial memoranda chapter 14.9(2) refer.

In-view of the above, the payees involved should be ask to execute the services paid for or refund the whole amount immediately and this office be inform for re-examination accordingly or else an appropriate action be surcharge against the defaulting officers.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/KKM/LQ1/25

The, CHAIRMAN

KIRIKASAMMA *Local Government*

Station: KIRIKASAMMA L.G.A

Pv. No.: CC *Date:* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 98,837,539.21

Payee: SUNDRY PERSON

Nature of Payment; Un Presented Payment Vouchers

Date: 13/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/10/25
RECEIVED

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Pls deal
AG 22/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS JANUARY TO JUNE 2025

The Sum of Ninety Eight Million, Eight Hundred and Thirty Seven Thousand, Five Hundred and Thirty Nine Naira Twenty One Kobo (₦98,837,539.21) only, was paid through various transfers from the Local Governments Account domiciled at Unity Bank Plc. Refers to the attached schedule for details.

Our Audit examination have revealed that, the transfers has been made to the respective beneficiaries without raising payment vouchers. This action contradicts with the provision contained in chapter 14:3 of financial memoranda and also paragraph 601 of the financial regulation (FR), 2009.

In view of the above therefore, the officers responsible should be requested to accounts and raise payment vouchers for such transactions or else refund and remit the total sum to the treasury and forward evidence of remittance to this office for further action.

This is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Hadejia for their information and necessary action.

Sambo Baba Abba
Area Auditor
Kirikasamma L.G

Ok, and filed as appropriately please.
22/10/25

5

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/KKM/LQ2/25

The, CHAIRMAN

KIRIKASAMMA Local Government

Station: KIRIKASAMMA L.G.A

Pv. No.: CC Date: JAN – JUNE 2025

Head CC Sub Head: CC

Amount N: 113,916,386.98

Payee: SUNDRY PERSON

Nature of Payment; Irregular Payment Vouchers

Date: 13/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/10/25
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Pls deal
AG 22/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS JANUARY TO JUNE 2025

Payment Vouchers totaling to One Hundred and Thirteen Million, Nine Hundred and Sixteen Thousand, Three Hundred and eighty Six Naira, Ninety Eight Kobo (₦113,916,386.98) only, were raised for settlements of various works, goods and services by the Local Government Authority. Refer to the attached for details.

Audit examination revealed that, Relevant supporting documents such as invoices receipt, store receipt vouchers etc were neither attached nor presented for Audit as required by standard. This action is against the provision contained in chapter 14:4(2) of the financial memoranda and also paragraph 708 of the financial regulations (FR) 2009.

In view of the above therefore, officer responsible should be requested to justify on making such payment, without attaching supporting documents to the affected payment vouchers otherwise appropriate sanction be enforce on them.

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

Noted and filed as appropriately please
22/10/25

Sambo Baba Abba
Area Auditor
Kirikasamma L.G

17

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/HZO/KKM/LQ3/27

The, CHAIRMAN

KIRIKASAMMA *Local Government*

Station: KIRIKASAMMA L.G.A
Pv. No.: CC *Date:* JAN – JUNE 2025
Head CC *Sub Head:* CC
Amount N: 57,938,314.00
Payee: SUNDRY PERSON
Nature of Payment; Un Accounted Payment Vouchers
Date: 13/10/2025

OFFICE OF THE AUDITOR G[illegible]
LOCAL GOVERNMENT COU[illegible]
JIGAWA STATE
Sign: Date: 22/10/25
RECEIVED

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AUDIT QUERRY

UN ACCOUNTED PAYMENT VOUCHERS JANUARY TO JUNE 2025

Payments worth Fifty Seven Million, Nine Hundred and Thirty Eight Thousand, Three Hundred and Fourteen Naira (₦57,938,314) only, were made through transfers from the overhead and project accounts of the local Government Council domiciled at unity bank plc. To various respective beneficiaries by the LGA. Refer to the attached schedule for details.

Our Audit examination revealed that, such expenditures incurred were not accounted for into the main cash book of the Local Government Council. This action contradicts with the provision contained in chapter 1:10 (8) of the financial memoranda.

In view of the above therefore, the officer responsible should be requested to account and justify on the total sum or else recover and remit the total sum due to the treasury and forward evidence of remittance to this office for further action.

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

Filed as appropriately, pls.
[illegible]
22/10
25.

Sambo Baba Abba
Area Auditor
Kirikasamma L.G

19.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/HZO/KKM/LQ4/25

The, CHAIRMAN

KIRIKASAMMA Local Government

Station: KIRIKASAMMA L.G.A

Pv. No.: CC Date: JAN – JUNE 2025

Head CC Sub Head: CC

Amount N: 69,870,419.33

Payee: SUNDRY PERSON

Nature of Payment: Payments for services / Supplies not yet rendered

Date: 13/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/10/25
RECEIVED

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AG 22/10/25

AUDIT QUERRY

PAYMENT FOR SERVICES/SUPPLIES NOT YET RENDERED/ SUPPLIED JANUARY TO JUNE 2025

Total expenditure amounting to Sixty Nine Million, Eight Hundred and Seventy Thousand, four hundred and Nineteen Naira Thirty Three Kobo (N69,870,419.33) only, has been incurred for the Supplies/Services rendered by the Local Government Council. Refer to the attached schedule for details.

We observed that, the payment has been made without evidence of payments and in the case of supplies no evidence to acknowledged / receipt of the stores in good condition by the local government council. This action is a violation of paragraph 708 of the FR 2009 and financial memorandum 1(2) which states "on no account should payment be made for services not yet performed or for goods not yet supplies".

In view of the above therefore, the officers responsible should be ask to account on the total sum being service/supplies not yet rendered or else recover and remit to the treasury the whole sum due and forward evidence of remittance to this office for further necessary action.

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

Filed as appropriately, pls.
Sammal.
22/10/25

Sambo Baba Abba
Area Auditor
Kirikasamma L.G

23

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: KIRIKASAMMA L.G.A

Local Querry No. LG/AUD/HZO/KKM/LQ5/25

Pv. No.: CC *Date:* JAN – JUNE 2025

The, CHAIRMAN

Head CC *Sub Head:* CC

KIRIKASAMMA *Local Government*

Amount N: 15,396,448

Payee: SUNDRY PERSON

Nature of Payment; Un Remitted Taxes

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 22/10/25
RECEIVED

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AG 22/10/25

Date: 13/10/2025

AUDIT QUERRY

UN REMITTED TAXES FOR THE PERIOD JANUARY TO JUNE 2025

Tax deduction totaling to Fifteen Million, Three Hundred and Ninety Six Thousand, Four Hundred and Forty Eight Naira (₦15,396,448) only were made from various contractors by the LGA during the period under review. Refer to the attached for details of the taxes deductions.

During ~~our~~ an Audit examinations we observed that, total taxes deducted (Payables) were not backed with evidence of remittances to the appropriate tax authorities. This action violates the provision contained in paragraph 235 of the financial regulation (FR) 2009 which state, "Deductions for vat and WHT shall be remitted to the federal inland Revenue services the same time the payee who is the subject of the deduction is paid" and also violation of the chapter 17:23 of the F.M Equivalent.

In view of the above therefore, the concerned officers should be ask to explain or provide evidence of remittance made to appropriate authority or else the total sum be refunded and this office be inform accordingly.

This is copied to the Auditor General Local Government Councils, Jigawa State and Zonal Audit Director Hadejia for their information and necessary action.

Sambo Baba Abba
Area Auditor
Kirikasamma L.G

OK, and filed as appropriately, pls.
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No: LGA/AUD/HJA/ZO/KKM/LQ6/2025

The, CHAIRMAN

KIRKASAMMA Local Government

Station: KIRKASAMMA L.G.A

Pv. No.: C-C Date: JULY-NOV, 2025

Head C-C Sub Head: C-C

Amount N: ₦269,681,692.07

Payee: SUNDRY PERSONS

Nature of Payment: UN-PRESENTED PAYMENT VOUCHERS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/2/26
RECEIVED

AUDIT QUERRY

DCA
Pls deal
18/2/26

UN-PRESENTED PAYMENT VOUCHERS FOR JULY – NOVEMBER, 2025

Posting of payment vouchers into cashbook revealed that, sum of Two Hundred and Sixty Nine Million, Six Hundred and Eighty One Thousand, Six Hundred and Ninety Two Naira, Seven Kobo (₦269,681,692.07) only, were paid for various services made to the Local Government without prepared payment vouchers. Refer to the schedule attached for the details.

This is contrary to the provision of financial memoranda chapter 14:3, in view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No: LGA/AUD/HJA/ZO/KKM/LQ7/2025

The, CHAIRMAN

KIRKASAMMA *Local Government*

Station: KIRKASAMMA L.G.A

Pv. No.: C-C *Date:* JULY-NOV, 2025

Head C-C *Sub Head:* C-C

Amount N: ₦129,587,444.00

Payee: SUNDRY PERSONS

Nature of Payment: IRREGULAR PAYMENT VOUCHERS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/2/26
RECEIVED

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AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS

FOR JULY – NOVEMBER, 2025

The sum of One Hundred and Twenty Nine Million, Five Hundred and Eighty Seven Thousand, Four Hundred and Forty Four Naira (₦129,587,444.00) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

During an examination, the payment vouchers were observed not properly documented, and made contrary to the provision of financial memoranda 14:4(2).

In-view of the above, therefore, the concerned officers should be ask to correct this serious anomalies and also present the same to this office for Audit re-examination or otherwise, an appropriate sanction would be enforce on them.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: KIRKASAMMA L.G.A

Pv. No.: C-C *Date:* JULY-NOV, 2025

Head C-C *Sub Head:* C-C

Amount N: ₦35,058,807.00

Payee: SUNDRY PERSONS

Nature of Payment; UN-ACCOUNTED PAYMENT VOUCHERS

Date:

Local Querry No. LGA/AUD/HJA/ZO/KKM/LQ8/2025

The, CHAIRMAN

KIRKASAMMA *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/2/26
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AUDIT QUERRY

UN-ACCOUNTED PAYMENT VOUCHERS FOR JULY – NOVEMBER, 2025

The sum of Thirty Five Million, Fifty Eight Thousand, Eight Hundred and Seven Naira (₦35,058,807.00) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Examination revealed that, the above payments were made without valid prepared payment vouchers to support the payments, this is contrary to the provision of financial memoranda chapter 1:10(3-5).

In-view of the above, therefore, the concerned officers should either produce the authorized payment vouchers and post them into cashbook or otherwise to refund the whole amount involved and this office be furnish with the recovery details for further verification.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LGA/AUD/HJA/ZO/KKM/LQ9/2025

The, CHAIRMAN

KIRKASAMMA *Local Government*

Station: KIRKASAMMA L.G.A

Pv. No.: C-C *Date:* JULY-NOV, 2025

Head C-C *Sub Head:* C-C

Amount N: ₦46,409,643.00

Payee: SUNDRY PERSONS

Nature of Payment: PAYMENT FOR SERVICE/ SUPPLIES NOT RENDERED.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/2/26
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AUDIT QUERRY

PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED

FOR JULY – NOVEMBER, 2025

The sum of Forty Six Million, Four Hundred and Nine Thousand, Six Hundred and Forty Three Naira (₦46,409,643.00) only, were expended on various services/supplies to the Local Government. See the details attached.

Examination revealed that, the above services/supplies said to have been done were not yet rendered, this contradicts the provision of financial memoranda chapter 14.9(2) refer.

In-view of the above, the payees involved should be ask to execute the services/supplies paid for or refund the whole amount and this office be inform for re-examination accordingly.

This is copied to the Auditor-General, Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Kiri-Kasamma L.G.A

Local Querry No. LG/AUD/HJA/ZO/KKM/LQ10/25

Pv. No.: C-C *Date:* December, 2025

The, Chairman

Head C-C *Sub Head:* C-C

Kiri-kasamma *Local Government*

Amount N: 55,682,510.95

Payee: Sundry persons

Nature of Payment; Un-Accounted Payment Vouchers.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
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Date: 25/3/26

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS ~~VOUCHERS~~
FOR THE MONTH OF DECEMBER, 2025

The sum of Fifty Five Million, Six Hundred and Eighty Two Thousand, Five Hundred and Ten Naira, Ninety Five Kobo (₦55,682,510.95) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Audit examination revealed that, the above payments were made without valid prepared payment vouchers to support the payments, this is contrary to the provision of Financial Memoranda chapter 1:10(3-5).

In view of the above, the concerned officers should either produce the authorized payment vouchers and post them into cashbook or otherwise to refund the whole amount involved and this office be furnish with recovery details for further verification or else an appropriate action be surcharge against them.

This is copied to the Auditor-General, Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Kiri-Kasamma L.G.A

Local Querry No. LG/AUD/HJA/ZO/KKM/LQ11/25

Pv. No.: C-C *Date:* December, 2025

The, Chairman

Head C-C *Sub Head:* C-C

Kiri-kasamma *Local Government*

Amount N: 85,234,068.69

Payee: Sundry persons

Nature of Payment; Un-Presented Payment Vouchers.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
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25/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

During the posting of payment vouchers in to the cashbook revealed that, the sum of Eighty Five Million, Two Hundred and Thirty Four Thousand and Sixty Eight Naira, Sixty Nine Kobo (₦85,234,068.69) only, were paid for various services to the Local Government without prepared payment vouchers. Refer to the schedule for details.

This is contrary to the provisions of financial memoranda chapter 14:3, 17.23(b) and 17.25(1). In view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

This is copied to the Auditor-General, Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Kiri-Kasamma L.G.A

Local Querry No. LG/AUD/HJA/ZO/KKM/LQ12/25

Pv. No.: C-C *Date:* December, 2025

The, Chairman

Head C-C *Sub Head:* C-C

Kiri-kasamma *Local Government*

Amount N: 68,692,592.50

Payee: Sundry persons

Nature of Payment; Irregular/Un-documented Payment Vouchers.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
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DCA
Pls deal
24Kowalu
→ AG 25/3/26

AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS
FOR THE MONTH OF DECEMBER, 2025

The sum of Sixty Eight Million, Six Hundred and Ninety Two Thousand, Five Hundred and Ninety Two Naira, Fifty Kobo (₦68,692,592.50) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

During an examination, the payment vouchers were observed not properly documented and made contrary to the provision of financial memoranda 14:4(3).

In-view of the above, therefore, the concerned officers should be ask to correct this serious anomalies and present the same to this office for Audit re-examination otherwise, an appropriate sanction would be enforce on them.

This is copied to the Auditor-General Local Government Councils, Jigawa State and Zonal Director, Hadejia for information and further action.

Sambo Baba Abba
Area Auditor
Kiri-kasamma LGA.

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: LG/AUD/KKM/R.1/1/2025 Your Ref: Date: 8th Jumada Auwal, 1447 30th -10-2025

The chairman,
Kiri kasamma Local Government
Jigawa State.

DCA
Kindly treat
@ ... AG 3/12/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY – JUNE, 2025

The books of account maintained by the Treasury Department of your Local Government have been examined and the followings were the points observed and forwarded to you for information, action and immediate reply: This is copied to the Auditor General, Local Governments, Jigawa state for information and further action.

INTERNAL CONTROL SYSTEM:-The internal control system was inadequate in which many payment vouchers were not passed to internal Audit unit for pre-auditing.

CASH BOOK: - The cash book maintained by the Local Government cashier has been posted, examined and the following were observed:-

1. **UN-ACCOUNTED PAYMENTS**:- Sequel to the posting of Bank transaction statements into cash book, some payments were traced not accounted as they were not posted into the Cash Book , this is contrary to the provision of FM Chapter 1:10(8) &18(2) as such query was issued to that effect:-

   LG/AUD/HZO/KKM/LQ 3/2025 **₦ 57,938 314**

Noted and filed as appropriate, please.
DCA
3/12/25

2. **BANK RECONCILIATION:-** There were no monthly reconciliation between cash book and Bank statements balances for the period under review .This is Contrary to the provision of FM Chapter 19:23.
3. **IRREGULAR PAYMENTS**:- Various payment vouchers were further observed paid without relevant document that evidently supported them, such as store receipt, vouchers, cash receipt, invoices, bill of quantity (B.Q), agreement etc, Contrary to the provision of FM Chapter 14:4(2) as a result, the following audit query was issued:-

   LG/AUD/HZO/KKM/LQ2/2025 ₦113,916,387
4. **UN PRESENTED PAYMENTS:-** Some un presented payment vouchers amounting to ₦ 98,837,539.21 were observed during the period review. This violate the provision of FM chapter 14:3 and below query was issued to that effect:

   LG/AUD/HZO/KKS/LQ1/2025 ₦ 98,837,539.21
5. **UN REMITTED TAXES:-** Examination of payment vouchers reveals that various taxes were not evidently proved paid. This is contrary to the FM Provision Chapter 17:23 therefore, query was issued in that regard:

   LG/AUD/HZO/KKS/LQ5/2025 ₦15,396,448
6. **PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED**:- Some service were not evidently proved rendered and also supplies not traceable in the store ledgers, below is the query issued for that:-

   LG/AUD/HZO/KKM/LQ4/2025 ₦69,870,419
7. **PROJECT INSPECTION**;- This was made accordingly, there was no query issued for the period reviewed.
8. **INTERNALLY GENERATED REVENUE**:- The internally Generated Revenue for the period under review was only N 6,308,900 against

budgeted of N 25,400,000 only. Therefore, IGR= 25%. This indicated a very poor performance.

CONCLUSION: - In view of the above, therefore, you are required to respond to this Audit report immediately.

RECOMMENDATION:- we are advising the local government management to have and maintain the following for a better governance, please :

a. Monthly Bank Reconciliation

b. Asset Register

c. Policy File

d. Proper use of stores and placement of old parts when renovation or repairs occur

e. Proper documentation of receipt and payment vouchers

f. No payment should be made without valid voucher

g. All payments must be fully accounted

h. All taxes must be deducted and paid to the relevant authorities immediately

i. Effort should be intensified to boast the IGR so as to meet budget target.

Esteem regards.

Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia.

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

LG/AUD/KKM/R-1/2/2025

21 Shaaban, 1447 AH

Our Ref: Your Ref: Date: 09/02/2026

The Chairman,

Kirikasamma Local Government,

Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
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AG 10/3/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER, 2025.

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

INTERNAL CONTROL:- The internal. control system enforced was weak because of the high level of irregularities observed in the system of operation.

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

1. BANK RECONCILIATION:- Monthly reconciliations were not made between cash book and bank statements during the period reviewed, contrary to the FM provision chapter 19:23.
2. UN ACCOUNTED PAYMENTS: posting of bank statements against the cash book reveals that some payments were traced unaccounted and not posted in to cash book for the period reviewed, in view of the above,

therefore, query was issued to that regard, FM Chapter 1:10(3-5),18:2(1-). Refer, :

LG/AUD/HJA/ZO/KKM/LQ8/2025 ₦ 35,058,807.00

3. IRREGULAR PAYMENTS:- Various payment vouchers were observed paid without proper documentations to support them, this is contrary to the provision of FM chapter 14:4(2), some of these are store receipt vouchers, cash receipts, invoices, bill of quantities (BQ) agreements etc. as a result of that, audit query letter was issued:

   LG/AUD/HJA/ZO/KKM/LQ7/2025 ₦129,587,444.00

4. UN PRESENTED PAYMENTS: Cash Book posting reveals that some payment vouchers were recorded and not presented to us during the period under review, contrary to the FM provision chapter 14:3, as a result of that, query was issued:

   LG/AUD/HJA/ZO/KKM/LQ6/2025 ₦269,681,692.07

5. PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED:- Some payments were observed made but the services/supplies not yet rendered. Contrary to the provision of FM Chapter 14:9(2). Query was issued to that effect :

   LG/AUD/HJA/ZO/KKM/LQ9/2025 ₦46,409,643.00

6. PROJECT INSPECTION:- We have conducted this successfully and there is no query issue for the period.

CONCLUSION :- In view of the above, you are required to respond to this Audit report without delay.

RECOMMENDATIONS :- We are advising management of the local government to have and maintain the following for a better governance:, please.

(a) Monthly Bank Reconciliation

(b) Assets Register

(c) Policy File

(d) Proper use of stores and placement of old parts when renovations or repairs occur

(e) No payment without valid voucher.

(f) All payments should be fully accounted

(g) Internally Generated Revenue Record should be updated in order to compare with budget for the period under review.

(h) Proper documentations should be fully made for receipt and payment vouchers.

02/03/2026

Bashir Ibrahim Hassan, CNA

Zonal Director, Hadejia.

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 LG/AUD/KKM/VOL.II/XXX

P.M.B.:
Phone:
Dutse Nigeria
Date: 31/03/2025

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

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Pls deal
AG 5/5/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/5/26
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RESPONSE TO AUDIT QUERIES

We refer to the Audit queries raised during the recent Audit exercise conducted in our Local Government for the period of January 2025 to June 2025. As follows:-

1. LQ/AUD/HZO/KKM/LQI/25/ Ninety-Eight Million Eight Hundred and Thirty-Seven Thousand Five Hundred and Forty-Nine Naira Twenty-Nine Kobo **(₦ 98,837,549.21)** unpresented payment have now been presented for your verification.
2. LQ/AUD/HZO/KKM/LQ2/25 One Hundred and Thirteen Million Nine Hundred and Sixteen Thousand Three Hundred and Eighty Six Naira Ninety Eight Kobo **(₦ 113,916,386.98)** irregular payment all relevant supporting documents have now been attached for your verification.
3. LQ/AUD/HZO/KKM/LQ3/25 Fifty Seven Million Nine Hundred and Eight Three Thousand Three Hundred and Fourteen Naira **(₦ 57,938,314.00)** Un accounted payment have now been accounted for your verification.
4. LQ/AUD/HZO/KKM/LQ4/25 **(₦ 69,870,419.33)** Service not rendered have now been rendered for your verification.

5. LQ/AUD/HZO/KKM/LQ5/25 Fifteen Million Nine Hundred and Ninety Six Thousand Four Hundred and Forty Eight Naira **(₦ 15,396,448.00)** Un-remitted tax have now been remitted for your verification.

Furthermore, measures have been put in place to prevent recurrence including regular and internal checks and improve supervision.

Relevant supporting documents have now been attached for your verification.

Best regards.

Zakar Hassan
Treasurer
For: Hon. Chairman

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 LG/AUD/KKM/VOL.II/XXX

P.M.B.:
Phone:
Dutse Nigeria
Date: 31/03/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 5/5/26
RECEIVED

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D/s treat
AG 5/5/26

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

RESPONSE TO AUDIT QUERIES

We refer to the Audit queries raised during the recent Audit exercise conducted in our Local Government for the period of July, 2025 to December 2025. As follows:-

1. LQ/AUD/HZO/KKM/LQ6/25 Unpresented have now been presented for your verification (269,681,692.07) unpresented payment have now been presented for your verification.
2. LQ/AUD/HZO/KKM/LQ7/25 One Hundred and Twenty Nine Million Five Hundred and Eighty Seven Thousand Four Hundred and Forty Four Naira (₦ 129,587,444.00) irregular payment all relevant supporting documents have now been attached for your verification.
3. LQ/AUD/HZO/KKM/LQ8/25 Thirty Five Million Fifty Eight Thousand Eight Hundred and Seven Naira (**₦35,058,807.00)** Un accounted payment have now been accounted for your verification.
4. LQ/AUD/HZO/KKM/LQ9/25 Forty-Six Million Four Hundred and Nine Thousand Six Hundred and Forty-Three Naira (₦46,409,643.00) Service not rendered have now been rendered for your verification.

5. LQ/AUD/HZO/KKM/LQ/10/25 Fifty-Five Million Six Hundred and Eighty Two Thousand Five Hundred and Ten Naira Ninety-Five Kobo (₦ 55,682,510.95) Un accounted all relevant supporting documents have now been attached, accounted for your verification.
6. LQ/AUD/HZO/KKM/LQ11/25 Eight Five Million Two Hundred and Thirty-Four Thousand Sixty Eight Naira Sixty-Nine Kobo **(₦85,234,068.69)** Unpresented have now been presented for verification.
7. LQ/AUD/HZO/KKM/LQ12/25 Sixty Eight Million Six Hundred and Ninety Two Thousand Five Hundred and Ninety Two Naira Fifty Kobo **(₦68,692,592.50)** Irregular payment all relevant and supporting document have now been attached for your verification.

Furthermore, measures have been put in place to prevent recurrence including regular and internal checks and improve supervision.

Relevant supporting documents have now been attached for your verification.

Best regards.

Zakar Hassan
Treasurer
For: Hon. Chairman