KIYAWA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
KIYAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

KIYAWA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

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KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

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Our Ref ______________ *Your Ref* ______________ *Date* 06/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 9/3/26
RECEIVED

The Auditor General,

Local Government Audit,

Jigawa State.

SUBMISSION OF 2025 ANNUAL ACCOUNT

I hereby write and submit here the attached copies of Financial Statement for the year ended 31st December, 2025 for your study and further necessary action, please.

Best regards

A

DSA

Treat as Appropriate

AG 10/3/26

Aminu Sayyadi
Treasurer
For: Hon. Chairman

HON. ABDULHAMEED I. BALAGO
EXECUTIVE CHAIRMAN
KIYAWA LOCAL GOVT.

KIYAWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE OF NIGERIA

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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 Kiyawa 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.

9-3-26	9/3/2026
....	....
AMINU SAYYADI	**ABDULHAMID IBRAHIM BALAGO**
TREASURER	EXECUTIVE CHAIRMAN

KIYAWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________ *Date:*______________________

KIYAWA LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:

1. **General information**

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

2.1 **Statement of compliance with IPSAS and explanations**

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

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

The Financial Statements presented include:
Statement 1: Consolidated Statement of Financial Performance
Statement 2: Consolidated Statement of Financial Position
Statement 3: Consolidated Statement of Cash Flows
Statement 4: Consolidated Statement of Changes in Equity
Statement 5: Comparisons of Budgeted and Actual
Notes to the Accounts

2.2 **The Accounting Policies**

A. Measurement Basis

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

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

C. Other Accounting Policies

1. **Basis of Accounting**

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

2. Accounting Period

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

3. **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

4. **Consolidation Policy (applicable to controlling entities)**

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

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

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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.

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.

KIYAWA 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)
1,451,132,114.43	Government Share of FAAC (Statutory Revenue)	1	3,854,536,900.13	3,239,965,118.00	0.00	3,239,965,118.00	(614,571,782.13)
777,118,287.73	Government Share of VAT	2	2,895,216,125.05	2,760,102,420.00	0.00	2,760,102,420.00	(135,113,705.05)
2,228,250,402.16	Tax Revenue	3	741,200.00	50,000.00	0.00	50,000.00	(691,200.00)
	Non Tax Revenue	4	55,892,743.04	36,805,000.00	0.00	36,805,000.00	(55,892,743.04)
10,799,142.04	Transfer from Other Government Entities	5	200,940,985.12	2,000,000.00	0.00	2,000,000.00	(198,940,985.12)
	Total Revenue (a)		**7,007,327,953.34**	**6,038,922,538.00**	0.00	**6,038,922,538.00**	(968,405,415.34)
	EXPENDITURE						
1,016,569,606.09	Salaries & Wages	6	1,906,956,030.16	2,180,502,196.00	0.00	2,180,502,196.00	273,546,165.84
842,579,010.89	Social Benefit	7	260,274,254.05	275,000,000.00	0.00	275,000,000.00	14,725,745.95
0.00	Overhead Cost	8	2,805,796,838.36	2,499,494,934.23	221,787,797.00	2,277,707,137.23	(306,301,904.13)
0.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
0.00	Grants & Contributions	9	1,243,421,016.06	715,000,000.00	0.00	715,000,000.00	(528,421,016.06)
0.00	Transfer to other Govt Agencies	10	231,541,224.83	89,280,000.00	0.00	89,280,000.00	(142,261,224.83)
0.00	Depreciation		397,660,075.99	0.00	0.00	0.00	(397,660,075.99)
1,859,148,616.98	**Total Expenditure (b)**		**6,845,649,439.45**	**5,537,489,333.23**	0.00	**5,537,489,333.23**	**(1,308,160,106.22)**
	Surplus/ (Deficits) for the period from operating activities c =(a-b)		161,678,513.89	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	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
0.00	**Total Non Operating Revenue/(Expenses) (d)**		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**161,678,513.89**	0.00	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
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**161,678,513.89**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

9-3-26

AMINU SAYYADI
Treasurer
Kiyawa Local Government, Jigawa State

KIYAWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

DESCRIPTION	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	5,119,665.00	0.00	46,673,330.88	0.00
Receivables	**15**	42,491,091.70	0.00	42,491,091.70	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	**47,610,756.70**	0.00	**89,164,422.58**
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**	12,941,927,499.77	0.00	12,738,695,320.00	0.00
Intangible Assets					
Total Non Current Assets B		0.00	**12,941,927,499.77**	0.00	12,738,695,320.00
Total Assets C = A + B		**0.00**	**12,989,538,256.47**	0.00	**12,827,859,742.58**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	63,368,771.42	0.00	63,368,771.42	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	**63,368,771.42**	0.00	0.00
Non-Current Liabilities		0.00	0.00	0.00	0.00
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**	13,475,626.82	0.00	13,475,626.82	0.00
Total Non Current Liabilities E		0.00	**13,475,626.82**	0.00	**13,475,626.82**
Total Liabilities F = D + E		0.00	**76,844,398.24**	0.00	**13,475,626.82**
Net Assets: G = C - F		**0.00**	**12,912,693,858.23**	0.00	**12,814,384,115.76**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	12,808,200,500.78	0.00	12,808,200,500.78	0.00
Accumulated Surplus/(Deficits)	**20**	104,493,357.45	0.00	(57,185,156.44)	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		0.00	**12,912,693,858.23**	0.00	0.00

The accompanying notes form part of these statements

9-3-26

AMINU SAYYADI
Treasurer
Kiyawa Local Government, Jigawa State

KIYAWA 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	3,854,536,900.13	0.00	2,125,917,230.78	0.00
Government Share of VAT	2	2,895,216,125.05	0.00	2,261,517,428.24	0.00
Taxes Revenue	3	741,200.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	55,892,743.04	0.00	27,747,334.24	0.00
Transfer from Other Government Entities	5	200,940,985.12	0.00	98,972,381.60	0.00
Total Inflow from operating Activities (A)		**0.00**	**7,007,327,953.34**	**0.00**	**4,514,154,374.86**
Outflows					
Salaries & Wages	6	1,906,956,030.16	0.00	1,234,527,331.68	0.00
Social Benefits	7	260,274,254.05	0.00	85,088,423.35	0.00
Overhead Cost	8	2,805,796,838.36	0.00	1,360,054,595.10	0.00
Grants & Contributions	9	1,243,421,016.06	0.00	1,227,736,665.89	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	231,541,224.83	0.00	299,280,672.90	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**0.00**	**6,447,989,363.46**	**0.00**	**4,206,687,688.92**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**559,338,589.88**	**0.00**	**307,466,685.94**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(600,892,255.76)	0.00	(272,437,187.68)	0.00
Net Cash Flow from Investing Activities		0.00	**(600,892,255.76)**	0.00	**(272,437,187.68)**
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	(4,525,651.80)	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	(4,525,651.80)
Net Cash Flow From All Activities		0.00	(41,553,665.88)	0.00	30,503,846.46
Cash & Its Equivalent as at 1st January, 2025		0.00	46,673,330.88	0.00	16,169,484.42
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**5,119,665.00**	**0.00**	**46,673,330.88**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		161,678,513.89	161,678,513.89	(34,475,682.52)	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		397,660,075.99	397,660,075.99	341,942,368.46	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	**559,338,589.88**	**307,466,685.94**	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	(4,525,651.80)
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		0.00	(600,892,255.76)	(272,437,187.68)	(272,437,187.68)
Total Items Classified as Investing Activities			**0.00**	0.00	0.00
Net Cash Flow From All (Operating) Activities		**0.00**	(41,553,665.88)	0.00	30,503,846.46
Cash & it's Equivalent as at 1 January,202		0.00	46,673,330.88	0.00	16,169,484.42
Cash & it's Equivalent as at 31 December, 2025		**0.00**	**5,119,665.00**	**0.00**	**46,673,330.88**

The accompanying notes form part of these statements

AMINU SAYYADI
Treasurer
Kiyawa Local Government, Jigawa State

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2025

NARRATION	CAPITAL GRANT	RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
Opening Balance (1/1/2025)	0.00	12,808,200,500.78	(57,185,156.44)	12,751,015,344.34
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	**161,678,513.89**	161,678,513.89
Closing Balance	**0.00**	**12,808,200,500.78**	**104,493,357.45**	**12,912,693,858.23**

The accompanying notes form part of these statements

9-3-26

AMINU SAYYADI
Treasurer
Kiyawa Local Government, Jigawa State

KIYAWA 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	2,683,283,401.69	1,236,056,415.00	(1,447,226,986.69)	2,125,917,230.78
	SHARE OF EXCHANGE	201,735,401.31	500,000.00	(201,235,401.31)	0.00
	SHARE OF NON OIL REVENUE	24,537,994.84	0.00	(24,537,994.84)	0.00
	PARIS CLUB/SOLID MINARALS	48,099,062.04	1,500,000,000.00	1,451,900,937.96	0.00
	E-MONEY	151,266,380.07	0.00	(151,266,380.07)	0.00
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	0.00
	FEDERAL STABLIZATION AND RESERVE	0.00	500,000,000.00	500,000,000.00	0.00
	ADD.INFLOW	708,577,623.18	3,408,703.00	(705,168,920.18)	0.00
	TOTAL	**3,854,536,900.13**	**3,239,965,118.00**	(614,571,782.13)	2,125,917,230.78

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	ADD.INFLOW	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	78,108,813.47	87,611,261.13	0.00	185,185,185.19	11,426,383.30	0.00	0.00	362,331,643.09
FEBRUARY	160,052,169.48	45,684,838.79	0.00	0.00	7,504,747.96	37,037,037.00	0.00	250,278,793.23
MARCH	170,602,810.78	0.00	0.00	114,987,080.10	12,721,807.94	0.00	6,024,169.02	304,335,867.84
APRIL	196,790,693.87	6,242,624.18	0.00		9,082,314.76	0.00	0.00	212,115,632.81
MAY	200,900,221.76	17,914,118.29	0.00	279,206,391.48	14,137,499.63	0.00	0.00	512,158,231.16
JUNE	183,298,054.42	17,038,081.69	0.00	0.00	10,057,944.85	0.00	21,037,446.51	231,431,527.47
JULY	220,998,073.34	8,918,631.63	24,537,994.84	0.00	10,604,643.15	0.00	0.00	265,059,342.96
AUGUST	289,906,317.69	9,103,627.79	0.00	129,198,966.41	13,649,413.18	0.00	0.00	441,858,325.07
SEPTEMBER	297,298,661.68	9,222,217.81	0.00	0.00	11,689,460.50	0.00	21,037,446.51	339,247,786.50
OCTOBER	270,938,979.01	0.00	0.00	0.00	18,823,330.19	0.00	0.00	289,762,309.20
NOVEMBER	303,082,342.01	0.00	0.00	0.00	17,261,160.52	0.00	0.00	320,343,502.53
DECEMBER	311,306,264.18	0.00	0.00	0.00	14,307,674.09	0.00	0.00	325,613,938.27
TOTAL	**2,683,283,401.69**	**201,735,401.31**	**24,537,994.84**	**708,577,623.18**	**151,266,380.07**	**37,037,037.00**	**48,099,062.04**	**3,854,536,900.13**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,895,216,125.05**	**2,760,102,420.00**	**2,760,102,420.00**	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	JANUARY	224,693,085.68	0.00	224,693,085.68	168,390,316.72	0.00	168,390,316.72
	FEBRUARY	267,521,801.70	0.00	267,521,801.70	144,219,165.87	0.00	144,219,165.87
	MARCH	228,409,690.90	0.00	228,409,690.90	155,360,509.23	0.00	155,360,509.23
	APRIL	223,733,122.75	0.00	223,733,122.75	189,047,741.25	0.00	189,047,741.25
	MAY	221,142,287.57	0.00	221,142,287.57	173,561,431.41	0.00	173,561,431.41
	JUNE	254,960,790.76	0.00	254,960,790.76	172,692,125.64	0.00	172,692,125.64
	JULY	241,472,625.49	0.00	241,472,625.49	189,547,103.71	0.00	189,547,103.71
	AUGUST	240,436,776.49	0.00	240,436,776.49	215,068,270.53	0.00	215,068,270.53
	SEPTEMBER	256,041,624.15	0.00	256,041,624.15	194,918,409.15	0.00	194,918,409.15
	OCTOBER	308,322,292.09	0.00	308,322,292.09	200,819,941.43	0.00	200,819,941.43
	NOVEMBER	248,584,746.32	0.00	248,584,746.32	237,015,374.25	0.00	237,015,374.25
	DECEMBER	179,897,281.15	0.00	179,897,281.15	220,877,039.24	0.00	220,877,039.24
	TOTAL	**2,895,216,125.05**	0.00	**2,895,216,125.05**	**2,261,517,428.43**	0.00	**2,261,517,428.43**

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kiyawa 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	741,200.00	50,000.00	(691,200.00)	0.00
	TOTAL	**741,200.00**	50,000.00	(691,200.00)	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	5,500,000.00	1,550,000.00	(3,950,000.00)	0.00
	FEES	2,479,300.00	8,070,000.00	5,590,700.00	0.00
	EARNINGS	21,792,700.04	6,450,000.00	(15,342,700.04)	0.00
	FINES	3,491,200.00	0.00	0.00	0.00
	SALES/RENT	5,250,400.00	750,000.00	(4,500,400.00)	0.00
	ROYALTIES	0.00	16,260,000.00	0.00	0.00
	REIMBUSRSEMENT	0.00	0.00	0.00	0.00
	INVESTMENT INCOME	0.00	1,000,000.00	0.00	0.00
	INTEREST EARNED	1,210,600.00	145,000.00	0.00	0.00
	REPAYMENT GENERAL	16,168,543.00	1,060,000.00	0.00	0.00
	RENT ON LAND & OTHERS GENERAL	0.00	1,000,000.00	0.00	0.00
	SALES GENERAL	0.00	520,000.00	0.00	0.00
	TOTAL	**55,892,743.04**	**36,805,000.00**	**(19,087,743.04)**	0.00
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES	0.00	0.00	0.00	0.00
	Cattle dealer license	1,412,310.00	50,000.00	(1,362,310.00)	0.00
	Hawkers permit	1,180,690.00	100,000.00	(1,080,690.00)	0.00
	Welding Machine license	60,000.00	100,000.00	40,000.00	0.00
	Tractor hiring services	2,847,000.00	0.00	(2,847,000.00)	0.00
	Forestry/ Timber License	0.00	120,000.00	120,000.00	0.00
	Trade/ Kiosk Permit License	0.00	200,000.00	200,000.00	0.00
	Product Buyers Licenses and Registration of stores	0.00	200,000.00	200,000.00	0.00
	Building Materials/ Block making License Fees	0.00	200,000.00	200,000.00	0.00
	Minor Industrial License Fees	0.00	100,000.00	100,000.00	0.00
	Auto Spare Parts	0.00	80,000.00	80,000.00	0.00
	Dane Gun License	0.00	200,000.00	200,000.00	0.00
	Brick making, etc, License	0.00	200,000.00	200,000.00	0.00
	TOTAL	**5,500,000.00**	1,550,000.00	(3,950,000.00)	0.00
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Contractor Registration fees	1,239,650.00	2,000,000.00	760,350.00	0.00
	Land use/sand dredge fees	0.00	160,000.00	160,000.00	0.00
	customary right of occupancy	0.00	300,000.00	300,000.00	0.00
	produce buying fees	0.00	150,000.00	150,000.00	0.00
	meat inspection fees	0.00	100,000.00	100,000.00	0.00
	slaughter stock fees	239,650.00	0.00	(239,650.00)	0.00
	Tender Fees	1,000,000.00	3,000,000.00	2,000,000.00	0.00
	Birth / Death Registration	0.00	2,000,000.00	2,000,000.00	0.00
	Business / Petty Trade Operating Fees	0.00	100,000.00	100,000.00	0.00
	Motor Vehicle, Taxi &Motorcycle(Achaba) Registration Fees	0.00	200,000.00	200,000.00	0.00
	Auto Mechanic /car wash Registration Fees	0.00	60,000.00	60,000.00	0.00
	TOTAL	**2,479,300.00**	**8,070,000.00**	**5,590,700.00**	0.00

	FINES				
	penalty of offences	**2,670,000.00**	**0.00**	**0.00**	0.00
	fines	**821,200.00**	**0.00**	**0.00**	0.00
	TOTAL	**3,491,200.00**	**0.00**	**0.00**	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	9,000,000.00	1,000,000.00	(8,000,000.00)	0.00
	Earning from Motor Park	7,500,000.00	1,000,000.00	(6,500,000.00)	0.00
	Earning from cattle market	5,223,285.04	2,460,000.00	(2,763,285.04)	0.00
	Abbatoir / Slaughter House	69,415.00	0.00	(69,415.00)	0.00
	Earning from Commercial Activities (Shop and Shopping)	0.00	1,990,000.00	0.00	0.00
	TOTAL	**21,792,700.04**	**6,450,000.00**	**(15,342,700.04)**	0.00
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Sales of Store/Scraps/Unserviceable Items	945,586.87	500,000.00	(445,586.87)	0.00
	Sales of photographs	1,080,000.00	20,000.00	(1,060,000.00)	0.00
	Unclaimed Deposit	3,224,813.13	30,000.00	(3,194,813.13)	0.00
	Rent on government Land	0.00	200,000.00	0.00	0.00
	TOTAL	**5,250,400.00**	**750,000.00**	**(4,500,400.00)**	0.00
	ROYALTIES	**0.00**	16,260,000.00	**0.00**	0.00
	INTEREST EARNED	1,000,000.00	600,000.00	**0.00**	0.00
	Motor vehicle bicycle	210,600.00	0.00	0.00	0.00
	Total	**1,210,600.00**	600,000.00	0.00	0.00
	REPAYMENT GENERAL				
	Motor vehicle bicycle Advances	7,168,543.00	0.00	0.00	0.00
	unclaimed deposit	8,500,000.00	0.00	0.00	0.00
	REPAYMENT of agricultural loans	500,000.00	0.00	0.00	0.00
	Total	**16,168,543.00**	3,125,000.00	0.00	0.00
	GRAND TOTAL	**55,892,743.04**	**36,805,000.00**	**(19,087,743.04)**	0.00

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	78,500,000.00	0.00	(78,500,000.00)	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	0.00
	40% Contribution PHC salary	120,465,478.52	0.00	(120,465,478.52)	0.00
	Total Transfer From Other Govt. Entities	**200,940,985.12**	**2,000,000.00**	(198,940,985.12)	0.00

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation, 40% PHC & I.G.R)					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	0.00	164,625.55	0.00
2	FEBRUARY	0.00	0.00	164,625.55	0.00
3	MARCH	0.00	11,993,858.85	164,625.55	0.00
4	APRIL	500,000.00	12,045,325.08	164,625.55	0.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	0.00
6	JUNE	55,000,000.00	12,067,516.26	164,625.55	0.00
7	JULY	0.00	12,071,822.57	164,625.55	0.00
8	AUGUST	0.00	12,051,462.93	164,625.55	0.00
9	SEPTEMBER	20,000,000.00	12,083,037.06	164,625.55	0.00
10	OCTOBER	0.00	12,077,734.73	164,625.55	0.00
11	NOVEMBER	0.00	12,015,434.43	164,625.55	0.00
12	DECEMBER(State I G R)	1,975,506.60	12,050,827.89	164,625.55	0.00
	TOTAL	**80,475,506.60**	**120,465,478.52**	**1,975,506.60**	0.00

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	16,191,763.00	41,141,453.00	24,949,690.00	27,270,885.00
	Legislative Council	21,727,378.00	29,900,221.00	8,172,843.00	28,520,751.46
	Administrative and General services	68,678,441.00	105,544,640.00	36,866,199.00	43,856,459.18
	SUB-TOTAL	**106,597,602.69**	**176,586,314.00**	69,988,711.31	**99,648,095.64**
	ECONOMIC SECTOR			0.00	
	Agriculture Section	10,922,542.00	9,929,167.00	(993,375.00)	7,924,035.37
	Forestry Section	8,870,319.00	8,121,345.00	(748,974.00)	5,530,595.17
	Livestock Section (Veterinary)	33,591,703.00	26,609,433.00	(6,982,270.00)	23,056,262.50
	Treasury Account Section	26,179,897.00	113,959,626.00	87,779,729.00	28,758,470.93
	Internal Audit	3,465,504.00	2,282,867.00	(1,182,637.00)	1,898,067.06
	Planning, Research & Statistics Department	57,884,902.00	25,024,942.00	(32,859,960.00)	26,237,884.72
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	17,651,339.00	48,097,723.00	30,446,384.00	20,291,167.40
	Treasury Revenue Section	10,961,481.00	7,544,687.00	(3,416,794.00)	6,000,864.78
	Road & Communication Section	7,418,249.00	5,025,150.00	(2,393,099.00)	4,736,208.04
	Mechanical Section	15,122,240.00	10,557,257.00	(4,564,983.00)	11,094,357.04
	Electrical Section	19,233,419.00	13,791,336.00	(5,442,083.00)	10,376,011.84
	Land & Survey Section	5,093,007.00	4,623,422.00	(469,585.00)	3,876,057.04
	Building Section	6,860,949.00	5,524,456.00	(1,336,493.00)	5,276,657.44
	SUB-TOTAL	**223,256,550.32**	**281,091,411.00**	57,834,860.68	**155,056,639.33**
	SOCIAL SECTOR			0.00	
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	193,513,048.00	189,531,561.00	(3,981,487.00)	88,261,911.90
	Education (Teaching Staff)	803,400,176.00	920,903,634.00	117,503,458.00	500,150,834.12
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	112,533,423.00	109,913,020.00	(2,620,403.00)	72,697,787.86
	Curative	397,938,864.00	424,172,075.00	26,233,211.00	239,503,465.48
	Rural Water Supply	10,116,757.00	6,799,232.00	(3,317,525.00)	5,584,709.10
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	29,397,956.00	14,460,198.00	(14,937,758.00)	12,314,323.57
	Information, Youth, Sport & Culture	2,717,416.00	3,716,228.00	998,812.00	2,904,545.17
	Social Welfare Section	22,821,634.00	49,745,958.00	26,924,324.00	11,241,846.67
	Trade Section and Cooperatives	4,662,604.00	3,582,565.00	(1,080,039.00)	2,373,213.97
	SUB-TOTAL	**1,577,101,877.15**	**1,722,824,471.00**	145,722,593.85	**935,032,637.84**
	GRAND TOTAL	**1,906,956,030.16**	**2,180,502,196.00**	**273,546,165.84**	**1,189,737,372.81**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	67,602,625.00	200,000,000.00	132,397,375.00	23,963,875.70
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	72,164,066.02	40,000,000.00	(32,164,066.02)	44,059,622.79
	CONTRIBUTION TO PENSION FOR PHC STAFF	31,618,674.15	35,000,000.00	3,381,325.85	17,064,924.86
	17% OUTSTANDING PAYMENT TO CPS	88,888,888.88	0.00	0.00	0.00
	TOTAL	**260,274,254.05**	**275,000,000.00**	14,725,745.95	**85,088,423.35**

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

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	82,220,000.00	57,000,000.00	(25,220,000.00)	31,184,496.00
	Legislative Council	49,662,500.00	36,000,000.00	(13,662,500.00)	24,354,658.00
	Administrative and General services	321,279,108.00	102,158,017.00	(219,121,091.00)	215,404,033.81
	SUB-TOTAL	**453,161,608.00**	**195,158,017.00**	**(258,003,591.00)**	**270,943,187.81**
	ECONOMIC SECTOR	0.00	0.00	0.00	0.00
	Agriculture Section	35,094,000.00	7,000,000.00	(28,094,000.00)	7,656,500.00
	Forestry Section	9,370,000.00	4,800,000.00	(4,570,000.00)	4,461,500.00
	Livestock Section (Veterinary)	15,512,500.00	9,000,000.00	(6,512,500.00)	16,619,500.00
	Treasury Account Section	12,249,033.00	495,000,000.00	482,750,967.00	106,510,599.28
	Internal Audit	600,000.00	600,000.00	0.00	150,000.00
	Planning, Research & Statistics Department	62,493,503.00	13,800,000.00	(48,693,503.00)	10,813,000.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	2,900,000.00	2,900,000.00	
	Treasury Revenue Section	0.00	3,300,000.00	3,300,000.00	20,455,500.00
	Road & Communication Section	67,767,387.00	14,500,000.00	(53,267,387.00)	11,103,425.00
	Mechanical Section	132,716,853.57	26,000,000.00	(106,716,853.57)	57,774,400.86
	Electrical Section	178,687,959.00	90,600,000.00	(88,087,959.00)	20,207,686.54
	Land & Survey Section	0.00	1,800,000.00	1,800,000.00	
	Building Section	113,953,586.93	14,500,000.00	(99,453,586.93)	35,603,312.11
	SUB-TOTAL	**628,444,822.50**	**683,800,000.00**	**55,355,177.50**	**291,355,423.79**
	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)	54,972,356.00	50,000,000.00	(4,972,356.00)	7,986,000.00
	Education (Teaching Staff)	0.00	90,000,000.00	90,000,000.00	0.00
	Adult Education	0.00	30,000,000.00	30,000,000.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	62,087,145.00	50,500,000.00	(11,587,145.00)	53,576,910.79
	Curative	212,308,643.00	126,000,000.00	(86,308,643.00)	86,252,495.70
	Rural Water Supply	212,178,197.00	72,000,000.00	(140,178,197.00)	54,886,473.10
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	47,736,607.00	18,400,000.00	(29,336,607.00)	67,162,250.00
	Information, Youth, Sport & Culture	24,327,250.00	2,930,000.00	(21,397,250.00)	13,822,545.19
	Social Welfare Section	127,316,986.00	53,200,000.00	(74,116,986.00)	59,263,817.74
	Trade Section and Cooperatives	2,350,000.00	2,025,863.00	(324,137.00)	1,600,000.00
	SUB-TOTAL	**743,277,184.00**	**495,055,863.00**	(248,221,321.00)	**344,550,492.52**
	GRAND TOTAL	**1,824,883,614.50**	**1,374,013,880.00**	**(450,869,734.50)**	**906,849,104.12**
	OTHETER OVERHEAD	**980,913,223.86**	**903,693,257.23**	**(77,219,966.63)**	**453,205,490.98**
	TOTAL	**2,805,796,838.36**	**2,277,707,137.23**	**(528,089,701.13)**	**1,360,054,595.10**
	OVER HEAD FROM CAPITAL RECEIPTS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMIN SECTOR				
	Renovation of Staff Quarter at unguwa	16,030,251.98	30,000,000.00	13,969,748.02	0.00
	Renovation of L G Secretarial	5,009,500.00	40,000,000.00	34,990,500.00	0.00
	Renovation of Duplex House	16,065,634.72	60,000,000.00	43,934,365.28	0.00
	Payment of liabilities	6,861,250.00	29,693,257.23	22,832,007.23	0.00
	Land Compensation	31,491,581.18	25,000,000.00	(6,491,581.18)	0.00
	Renovation of L G Guest House Dutse	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Contribution for training $ refreshment for political officer	69,300,000.00	50,000,000.00	(19,300,000.00)	0.00
	Workshop of revenue	7,500,000.00	0.00	(7,500,000.00)	0.00
	Maintenance of L.G guest House	7,500,000.00	0.00	(7,500,000.00)	0.00
	TOTAL	**169,758,217.88**	**254,693,257.23**	**84,935,039.35**	0.00

	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Purchase of Grain	15,587,000.00	10,000,000.00	(5,587,000.00)	0.00
	Tractor Loan Repayment	5,559,167.00	15,000,000.00	9,440,833.00	0.00
	Demarcation of Grazed rev	27,469,000.00	15,000,000.00	(12,469,000.00)	0.00
	Electrification	15,843,233.25	50,000,000.00	34,156,766.75	0.00
	Conversion of solar street light	4,507,502.00	0.00	(4,507,502.00)	0.00
				0.00	
	Electrification project	99,067,623.77	100,000,000.00	932,376.23	0.00
	Tree Plaiting	7,408,000.00	3,000,000.00	(4,408,000.00)	0.00
	control of Erosion	66,453,783.26	50,000,000.00	(16,453,783.26)	0.00
	TOTAL	**241,895,309.28**	**243,000,000.00**	**1,104,690.72**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Completion /Renovation Jummat Mosque	2,600,000.00	30,000,000.00	27,400,000.00	0.00
	Purchase of Hand Pump Materials	93,327,844.24	40,000,000.00	(53,327,844.24)	0.00
	Conversion of motorized water solar	4,286,018.20	10,000,000.00	5,713,981.80	0.00
	Purchase of submersible pump	23,182,170.00	0.00	(23,182,170.00)	0.00
	Contribution for purchase of School form	4,668,750.00	0.00	(4,668,750.00)	0.00
	Purchase of Learning materials	6,019,840.57	5,000,000.00	(1,019,840.57)	0.00
	Contribution for community dev project	46,768,381.81	30,000,000.00	(16,768,381.81)	0.00
	Student Care program	25,449,000.00	67,000,000.00	41,551,000.00	0.00
	Contribution for sensitization capacity Building	15,030,000.00	10,000,000.00	(5,030,000.00)	0.00
	Purchase of Support materials	40,437,481.44	15,000,000.00	(25,437,481.44)	0.00
	Purchase of relief materials	183,803,744.62	38,000,000.00	(145,803,744.62)	0.00
	Youth and woman Empowerment	38,568,600.00	70,000,000.00	31,431,400.00	0.00
	Purchase of Fire Service Materials	500,000.00	1,000,000.00	500,000.00	0.00
	Procurement of Security Equipment	3,500,000.00	10,000,000.00	6,500,000.00	0.00
	construction of 5 daily Prayer Mosque	40,682,867.52	40,000,000.00	(682,867.52)	0.00
	Ramadan feeding	10,000,000.00		(10,000,000.00)	0.00
	Construction of Friday mosque	30,434,998.30	**40,000,000.00**	9,565,001.70	0.00
	TOTAL	**569,259,696.70**	**406,000,000.00**	**(163,259,696.70)**	0.00
	GRAND TOTAL	**980,913,223.86**	**903,693,257.23**	**(77,219,966.63)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	65,224,183.26	32,500,000.00	(32,724,183.26)	41,446,334.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	65,224,183.26	32,500,000.00	(32,724,183.26)	41,446,334.00
	2% Sule Lamido University Kafin Hausa	109,065,355.62	60,000,000.00	(49,065,355.62)	89,429,148.13
	Contribution to State & LG Joint Projects &Programmes	522,500,000.00	300,000,000.00	(222,500,000.00)	541,250,764.50
	5% EMIRATE	135,215,974.58	200,000,000.00	64,784,025.42	207,630,826.26
	MIN. FOR LOCAL GOVT STABILIZATION	346,191,319.34	90,000,000.00	(256,191,319.34)	306,533,259.00
	TOTAL	**1,243,421,016.06**	**715,000,000.00**	**(528,421,016.06)**	**1,227,736,665.89**

NOTE	TRANSFER TO OTHER GOVT. AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	17,725,400.00	81,300,000	63,574,600.00	188,807,200
	Ministry for Water Resources (Water Facilities)	12,163,679.82	70,000,000	57,836,320.18	62,039,181.78
	Directorate of Special Services (Vigilante, Hisbah & Disable)	34,753,666.64	23,200,000.00	(11,553,666.64)	13,514,666.78
	Directorate of Salary and Pension Administration	31,258,020.00	35,000,000.00	3,741,980.00	31,258,020.48
	MINISTRY FOR INFORMATION (ALLURA DA ZARE)	2,104,000.00	1,080,000.00	(1,024,000.00)	3,661,600.00
	MASAKI	34,931,988.00	8,000,000.00	(26,931,988.00)	0.00
	JICHMA	4,625,000.00	22,000,000.00	17,375,000.00	0.00
	SEMA RAMADAN FEEDING	93,979,470.37	0.00	(93,979,470.37)	0.00
	TOTAL	**231,541,224.83**	**89,280,000.00**	(142,261,224.83)	**110,473,469.04**

NOTE	CONSTRUCTION & PURCHASE OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	Construction of midwife quarters	70,000,000.00	100,000,000.00	30,000,000.00	0.00
	Fencing of staff quarters at Kiyawa	4,531,862.55	10,000,000.00	5,468,137.45	0.00
	purchase of furnitures	4,009,500.00		(4,009,500.00)	0.00
	purchase of motorcycle	6,672,615.00	3,000,000.00	(3,672,615.00)	0.00
	Purchase of no L G utility vehicle (Toyota Corolla	11,942,880.46	10,000,000.00	(1,942,880.46)	0.00
	Procurement of official vehicle to Cm, Vcm, & Council leader	202,633,537.06	150,000,000.00	(52,633,537.06)	0.00
	Purchase of DSTV	2,000,000.00		(2,000,000.00)	0.00
	SUB TOTAL	**301,790,395.07**	**273,000,000.00**	**(28,790,395.07)**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of drainage at Andaza, Katika & Kiyawa	7,873,577.00		(7,873,577.00)	0.00
	Construction of feeder road from	49,186,076.47	20,000,000.00	(29,186,076.47)	0.00
	Construction of public Conv.	5,000,000.00	55,000,000.00	50,000,000.00	0.00
	Construction of Drainage	4,900,799.33	23,000,000.00	18,099,200.67	0.00
	solar light	4,507,501.00	20,000,000.00	15,492,499.00	0.00
	Construction of public Conv.	30,000,000.00	50,000,000.00	20,000,000.00	0.00
	constr. Of plaza at	59,226,600.27	50,000,000.00	(9,226,600.27)	0.00
	TOTAL	**160,694,554.07**	**218,000,000.00**	**57,305,445.93**	0.00
	GRAND TOTAL				
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of islamiyya school	79,652,783.81	50,000,000.00	(29,652,783.81)	0.00
	Construction of Hand pump	56,954,522.81	58,856,605.00	1,902,082.19	0.00
	Purchase of speaker and amplifier	**1,800,000.00**	**5,000,000.00**	3,200,000.00	0.00
				0.00	0.00
	TOTAL	**138,407,306.62**	**113,856,605.00**	(24,550,701.62)	0.00
	GRAND TOTAL	**600,892,255.76**	**604,856,605.00**	**3,964,349.24**	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	42,491,091.70
	CURRENT YEAR ADVANCE	42,491,091.70
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	**AMOUNT**
13	CURRENT YEAR NCL	76,844,398.24
	PREVIOUS YEAR NCL	76,844,398.24
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	435,671.00	3,188,722.84
	OVERHEAD ACCOUNT	335,240.00	17,239,645.54
	SALARY ACCOUNT	1,373,892.00	1,261,229.97
	PROJECT ACCOUNT	1,149,778.00	19,646,783.04
	LOAN ACCOUNT	0.00	108,693.66
	OTHERS ACCOUNT	1,825,084.00	5,228,255.83
	TOTAL	**5,119,665.00**	**46,673,330.88**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	6,656,021.70	6,656,021.70
	OTHER ADVANCE	35,835,070.00	35,835,070.00
	TOTAL	**42,491,091.70**	**42,491,091.70**

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 (1/1/2024)	855,816,326.53	11,409,083,489.80	39,073,333.33	15,178,125.00	469,586,413.80	291,900,000.00	13,080,637,688.46
	ADDITION DURING THE YEAR	0.00	310,371,698.43	4,009,500.00	3,800,000.00	61,462,024.81	221,249,032.52	600,892,255.76
				0.00	0.00	0.00	0.00	0.00
	TOTAL ASSET	**855,816,326.53**	**11,719,455,188.23**	**43,082,833.33**	**18,978,125.00**	**531,048,438.61**	**513,149,032.52**	**13,681,529,944.22**
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION B/F	17,116,326.53	228,181,669.80	3,907,333.33	3,035,625.00	31,321,413.80	58,380,000.00	341,942,368.46
	DEPRECIATION CHARGE FOR THE YEAR	17,116,326.53	234,389,103.76	4,308,283.33	3,795,625.00	35,420,930.86	102,629,806.50	397,660,075.99
	ACCUMULATED DEPRECIATION 31/12/25	**34,232,653.06**	**462,570,773.56**	**8,215,616.66**	**6,831,250.00**	**66,742,344.66**	**161,009,806.50**	**739,602,444.45**
								0.00
	NET BOOK VALUE AS AT 31/12/2024	821,583,673.47	11,256,884,414.67	34,867,216.67	12,146,875.00	464,306,093.95	352,139,226.02	12,941,927,499.77

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	551,214.00	551,214.00
	8% CPS	0.00	0.00
	MHWUN	243,537.00	243,537.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	0.00	0.00
	GOVT TAX	45,097,042.00	45,097,042.00
	7.5% VAT	17,476,978.42	17,476,978.42
	TOTAL	**63,368,771.42**	**63,368,771.42**

NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE	351,561.00	351,561.00
	5%WHT	3,088,369.00	3,088,369.00
	OTHERS	10,035,696.82	10,035,696.82
	TOTAL	**13,475,626.82**	**13,475,626.82**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	12,808,200,500.78	0.00		12,808,200,500.78
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	12,808,200,500.78	0.00		**12,808,200,500.78**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	(57,185,156.44)	22,709,473.92
	SURPLUS/DEFICIT FOR THE YEAR	161,678,513.89	34,475,682.52
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**104,493,357.45**	57,185,156.44

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

AUDIT CERTIFICATION

The Financial Statements of Kiyawa Local Government Council Jigawa State for the year ended 31 December, 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.

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

1. **GOVERNMENT SHARE OF FAAC STATUTORY REVENUE**

Kiyawa Local Government Council received the Sum of Three Billion Eight Hundred and Fifty Four Million Five Hundred and Thirty Six Thousand Nine Hundred Naira Thirteen Kobo (3,854,536,900.13) only as Statutory revenue from the Federation Account representing 118% percent of the budgeted amount of Three Billion Two Hundred and Thirty Nine Million Nine Hundred and Sixty Five Thousand One Hundred and Eighteen Naira (3,239,965,118.00) only.

2. **GOVERNMENT SHARE OF VAT**

The Sum of Two Billion Eight Hundred and Ninety Five Million Two Hundred and Sixteen Thousand One Hundred and Twenty Five Naira Five Kobo (2,895,216,125.05) only was received as Government Share of VAT from the Federation Account for the year ended 31st -December 2025 which represents 104.9% percent of the budgeted amount of the Two Billion Seven Hundred and Sixty Million One Hundred and Two Thousand Four Hundred and Twenty Naira (2,760,102,420.00) only.

3. **TAX REVENUE**

The sums of Seven Hundred and Forty One Thousand Two Hundred Naira (741,200.00) only were generated from Tax Revenue this represent 1.48% percent of the budgeted amount of Fifty Thousand Naira (50,000.00) only.

4. **NON-TAX REVENUE**

Total Sum of Fifty Five Million Eight Hundred and Ninety Two Thousand Seven Hundred and Forty Three Naira Four Kobo (55,892,743.04) only was received by the Local Government as non-tax revenue during the year ended 31st -December2025 representing 151% percent of the budgeted amount of Thirty Six Million Eight Hundred and Five Thousand Naira(36,805,000.00) only.

5. **TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

The Sum Two Hundred Million Nine Hundred and Forty Thousand Nine Hundred and Eighty Five Naira Twelve Kobo (200,940,985.12) only was received From State Independent revenue and Stabilization account From the Ministry for Local Governments representing 10.04% of the budgeted amount of Two Million Naira (2,000,000.00) only.

6. **BANK RECONCILIATION STATEMENT**

All the accounts maintained by the Kiyawa Local Government Council have been properly reconciled to the year-end 31st -December 2025.

7. **BUDGET PERFORMANCE**

The budget performance for the year ended 31st December2025In respect of Kiyawa Local Government revenue and expenditure is summarized as follow:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
REVENUE				
STATUTORY REVENUE	3,854,536,900.13	3,239,965,118.00	-614,571,782.13	118
SHARE OF VAT	2,895,216,125.05	2,760,102,420.00	-135,113,705.05	104.9
TAX REVENUE	741,200.00	50,000.00	-691,200.00	1.48
NON-TAX REVENUE	55,892,743.04	36,805,000.00	-19,087,743.04	151
GOVT ENTITIES	200,940,985.12	2,000,000.00	-198,940,985.12	10.04
TOTAL REVENUE	**7,007,327,953.34**	**6,038,922,538.00**	**-968,405,415.34**	**116.03**
EXPENDITURE				
RECURRENT EXP	6,845,649,439.45	5,537,489,333.23	(1,308,160,106.22	123.27
CAPITAL EXP	600,892,255.76	1,016,748,229.00	415,855,973.24	59
TOTAL EXP	**7,426,872,738.65**	**6,554,237,562.23**	**-872,635,176.42**	**113.31**

1. TOTAL REVENUE

From the Table above the total Sum of Seven Billion Seven Million Three Hundred and Twenty Seven Thousand Nine Hundred and Fifty Three Naira Thirty Four Kobo (7,007,327,953.34) only were received as both NONTAX Revenue and received from the Federation Account during the period of January -December 2025.This represent 116.03% of the budgeted revenue of Six Billion Thirty Eight Million Nine Hundred and Twenty Two Thousand Five Hundred and Thirty Eight Naira(6,038,922,538.00) only.

2. RECURRENT EXPENDITURES

The Sum of Six Billion Eight Hundred and Forty Five Million Six Hundred and Forty Nine Thousand Four Hundred and Thirty Nine Naira Forty Five kobo (6,845,649,439.45) only were expended on recurrent expenditure representing 123.27% of the estimated amount of Five Billion Five Hundred and Thirty Seven Million Four Hundred and Eighty Nine Thousand Three Hundred and Thirty Three Naira Twenty Three Kobo(5,537,489,333.23) only.

3. CAPITAL EXPENDITURE

Capital Project engulf the Sum of Six Hundred Million Eight Hundred and Ninety Two Thousand Two Hundred and Fifty Five Naira Seventy Six Kobo (600,892,255.76) only the amount represents Only 59% of the estimated amount of One Billion Sixteen Million Seven Hundred and Forty Eight Thousand Two Hundred and Twenty Nine Naira (1,016,748,229.00) only.

RECOMMENDATION

a. The Local Government shall reduce over spending on recurrent expenditure

b. More funds should be expended on capital expenditure For the Well-being of the electorate.

c. the Local Government should explore more sources of revenue to avoid over depending on Federal Allocation.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF KIYAWA 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 Kiyawa 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.

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of One Billion Seven Hundred and Eighty Five Million Seven Hundred and Ninety Nine Thousand Five Hundred andTwenty One Naira Sixty Six Kobo {N 1,785,799,521.66} only was issued to Kiyawa Local Government Council and the same amount was Resolved and Verified, no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	LG/AUD/JHNZO/KYW/LQ.1/25	Un Presented Payment Vouchers	417,686,039.00	417,686,039.00	0.00
2	LG/AUD/JHNZO/KYW/LQ.2/25	Irregular Payment Vouchers	60,021,656.00	60,021,656.00	0.00
3	LG/AUD/JHNZO/KYW/LQ.3/25	Un Approved Payments	63,129,402.00	63,129,402.00	0.00
4	LG/AUD/JHNZO/KYW/LQ.4/25	Payment for Services not Rendered	55,789,250.00	55,789,250.00	0.00
5	LG/AUD/JHNZO/KYW/LQ.5/25	Payment for Supplied Items	8,761,250.00	8,761,250.00	0.00
6	ALG/AUD/JHNZO/KYW/LQ.6/25	Un Presented Payment Vouchers	253,761,074.40	253,761,074.40	0.00
7	ALG/AUD/JHNZO/KYW/LQ.7/25	Payment without Chairman Approval	192,745,987.17	192,745,987.17	0.00
8	ALG/AUD/JHNZO/KYW/LQ.8/25	Over Payment	11,025	11,025	0.00
9	ALG/AUD/JHNZO/KYW/LQ.9/25	Payment for Services not Rendered	196,018,185.76	196,018,185.76	0.00
10	ALG/AUD/JHNZO/KYW/LQ.10/25	Irregular Payments	35,495,000.00	35,495,000.00	0.00
11	ALG/AUD/JHNZO/KYW/LQ.11/25	Project not Implemented	26,627,070.00	26,627,070.00	0.00
12	ALG/AUD/JHNZO/KYW/LQ.12/25	Un Presented Payment Vouchers	216,640,145.81	216,640,145.81	0.00
13	ALG/AUD/JHNZO/KYW/LQ.13/25	Irregular Payments	259,113,436.52	259,113,436.52	0.00
	TOTAL		1,785,799,521.66	1,785,799,521.66	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kiyawa Local Government staff and local Education Authorities. To this effect, a number of Fifty One [51] 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 Four Million One Hundred and Two Thousand Eight Hundred and Fifty SixNaira (N 104,102,856.00) only.

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 Eight [8] numbers of staff retired and deceased owed Kiyawa Local Government Council, the sum of One Million Thirty Five Thousand Three Hundred and Nine Naira (N 1,035,309.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. ALG/AUD/JHN/ZO/KYW/LQ.~~13~~ 12/25

Station: Kiyawa

The, Chairman

Pv. No.: CC Date: December 2025

Kiyawa Local Government

Head CC Sub Head: CC

Amount N: 216,640,145.81

Payee: Sundry

Nature of Payment; Un-Presented Payment Vouchers

Date: 10th Jan. 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/2/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Payment vouchers amounting to Two Hundred and Sixteen Million, Six Hundred and Fourty Thousand, One Hundred and Fourty Five Naira Eighty One Kobo (216,640,145.81) were paid to different payees during the period (December 2025) without payment vouchers. Refer to the attached schedule for more the details.

This action is contrary to the provision of financial memoranda chapter (14:3) which state that, under no circumstances should a cheques be raised or cash paid for services for which a payment vouchers has not been raised.

In view of the above therefore, the officers concerned should produce a properly authorized payment vouchers for the same amount or else refund the whole amount and this office be inform for re-examination and verification.

Same is copied to the Auditor General Local Government Councils and the Zonal Director Jahun Zone for their information and necessary action.

1/01/26

Aminu Umar
Area Auditor
Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/JHN/ZO/KYW/LQ12/25

The, Chairman

Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal

Audit Form 1

Station: Kiyawa

Pv. No.: CC Date: July – Nov 2025

Head CC Sub Head: CC

Amount N: 26,627,070.00

Payee: Sundry

Nature of Payment; Project Not Implemented

Date: 10th Jan. 2025

AUDIT QUERRY

PROJECTS NOT IMPLEMENTED

Payment voucher's amounting to Twenty Six million Six, Hundred and Twenty Seven Thousand, Seventy Naira (N26,627,070.00) Only were paid to different payees for various project to the local government, Refer attached schedule for the details.

During an audit inspection we observed that the projects were not executed.

This action is contrary to the provision of financial memoranda and financial regulations. Chapter 14.9 (2) and 601 respectively.

In view of the above therefore, the concern officer/contractors should either execute the said projects or else refund the whole amount paid to him and this office be furnish with the recovery details for further examination or *otherwise*.

Same is copied to The Auditor General Local Government Councils and The Zonal Director Jahun Zone for their information.

Aminu Umar
Area Auditor
Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/JHN/ZO/KYW/LQ.~~11~~ 10/25

The, Chairman

Kiyawa *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal
2ID [illegible]
7AG 10/3/26

Audit Form 1

Station: Kiyawa

Pv. No.: CC *Date:* December 2025

Head CC *Sub Head:* CC

Amount N: 35,495,000

Payee: Sundry

Nature of Payment; Irregular Payment

10th Jan. 2025

Date:

AUDIT QUERRY

IRREGULAR PAYMENT

During our Audit exercise, we observed that payment vouchers amounting to Thirty Five Million, Four Hundred and Ninety Five Thousand Naira (35,495,000) only have been made without attaching full supporting documents to legalized the payment. Refer the attached schedule for more the details.

This action contradicts the provision of financial memoranda chapter 14:4 (3) which stipulates that each payment vouchers must be accompanied with necessary supporting documents to authenticate the payment.

In view of the above therefore, the concerned officer should rectify these anomalies and this office be informed for further action or and appropriate action be enforced against the defaulting officers.

Same is copied to The Auditor General Local Government Councils and The Zonal Director Jahun Zone for their information and necessary action.

9/3/26

Aminu Umar
Area Auditor
Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/AUD/JHN/ZO/KYW/LQ.~~10~~ 9/25

The, Chairman

Kiyawa *Local Government*

Station: Kiyawa
Pv. No.: CC *Date:* July – Nov 2025
Head CC *Sub Head:* CC
Amount N: 196,018,185.76
Payee: Sundry
Nature of Payment; Payment for Services not Rendered
10th Jan. 2025
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

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Pls deal
AQ 10/3/26

AUDIT QUERRY

PAYMENTS FOR SERVICES NOT RENDERED

Payment vouchers amounting to One Hundred and Ninety Six Million, Eight Thousand, One Hundred and Eighty Five Naira Seventy Six kobo (196,018,185.76) were paid without rendering the said services.

This action contradicts the provision of chapter 14.9(2) the model financial memoranda and chapter (8) of financial regulations. Refer attached schedule for more details.

In view of the above therefore, the concerned officers should render the said services or else amount to be refunded, and or an appropriate action be surcharge against them.

Same is copied to The Auditor General Local Government Councils and The Zonal Director Jahun Zone for their information and necessary action.

Aminu Umar
Area Auditor
Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHN/ZO/KYW/LQ.9/25 8

The, Chairman

Kiyawa Local Government

Station: Kiyawa

Pv. No.: CC Date: 11th July 2025

Head CC Sub Head: CC

Amount N: 11,025

Payee: Sundry

Nature of Payment; Over Payment

Date: 10th Jan. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

OVER PAYMENT

During our Audit Exercise we observed that sum of eleven thousand twenty five naira (N11,025) only has been overpaid to above payee as per details below

Date	Payee	PV No.	Amount approved	Amount Paid	Over
11/7/25	Usman Sulaiman	264	6,288,915	6,3000,000	11,025.00

This action contradicts to the financial memoranda and financial regulation under which no circumstances payment made above chief accounting officer approved.

Therefore, the officer concerned should refund the amount over to local government treasury and this office be informed for further examination and verification.

Same is copied to The Auditor General Local Government Councils and The Zonal Director Jahun Zone for their information and necessary action.

Aminu Umar
Area Auditor
Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/JHN/ZO/KYW/LQ.~~8~~ 7/25

The, Chairman

Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal

AG 10/3/26

Audit Form 1

Station: Kiyawa

Pv. No.: CC Date: July – Nov 2025

Head CC Sub Head: CC

Amount N: 192,745,987.17

Payee: Sundry

Nature of Payment; Payment without Chairman's Approval

Date: 10th Jan. 2026

AUDIT QUERRY

PAYMENT WITHOUT CHAIRMAN'S APPROVAL

Payment vouchers worth One Hundred and Ninety Two Million, Seven Hundred and Fourty Five Thousand, Nine Hundred and Eighty Seven Naira, Seventeen Kobo (192,745,987.17) only paid to the attached payees for various services to be rendered to the local government. Refer attached schedule for the details.

During an Audit Examination of payment vouchers it was observed that, such payment vouchers were not approved by the Chief Executive Officer of the Local Government.

This action is contrary to the provision of financial memoranda chapter 1.10(3-5) refer.

In view of the above, the concerned officers shell rectify the anomalies and this office be informed for further verification or be surcharge against the earing officer.

Same is copied to The Auditor General Local Government Councils and The Zonal Director Jahun Zone for their information.

Aminu Umar
Area Auditor
Kiyawa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHN/ZO/KYW/LQ.7/25 6

The, Chairman

Kiyawa *Local Government*

Station: Kiyawa

Pv. No.: CC *Date:* Jul – Nov 2025

Head CC *Sub Head:* CC

Amount ₦283,761,073.43

Payee: Sundry

Nature of Payment; Un-Presented Payment Vouchers

Date: 10th Jan. 2026

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 9/2/26
RECEIVED

DCA
Pls deal
AG 10/2/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Various payment vouchers amounting to Two Hundred and Eighty Three Million, Seven Hundred and Sixty One Thousand, Seventy Three Naira, Fourty Three Kobo (283,761,073.43) were paid to various payees without payment vouchers refer to the attached schedule for more the details.

This action is contrary to the provision of financial memoranda chapter (14:3) which state that, under no circumstances should a cheques be raised or cash paid for services for which a payment vouchers has not been raised.

In view of the above therefore, the officers concerned should produce a properly authorized payment vouchers for the same amount or else refund the whole amount, and this office be inform for examination and verification.

Same is copied to the Auditor General Local Government Councils and the Zonal Director Jahun Zone for their information and necessary action.

Aminu Umar
Area Auditor
Kiyawa Local Government

26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/JHNZO/KYW/LQ.5/2025

The, Hon. Chairman

Kiyawa Local Government

Station: KIYAWA L.G.A

Pv. No.: CC JAN – JUNE, 2025

Head CC Sub Head: CC

Amount N: ₦8,761,250

Payee: SUNDRY PERSON

Nature of Payment: VERIOUS

Date:

PAYMENT FOR UNSUPPLIED ITEMS

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

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

PAYMENT FOR UNSUPPLIED ITEMS
JAN – JUNE, 2025

The Sum of Eight Million, Seven Hundred and Sixty One Thousand, Two Hundred and Fifty Naira (**₦8,761,250**) were expended for items supplies to the Local Government. Refers to the attached scheduled for details.

Audit examination and physical verification revealed that, the items were not supplied Contrary to the Provision of Financial Memoranda (F.M) Chapter 1.10 (3).

In view of the above, therefore, the concerned officers should be ask to explain otherwise the whole amount be refunded and this office be inform accordingly.

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

Musa Sule, CNA
Area Auditor
Kiyawa Local Govt.

Treated as endorsed and filed as appropriate, pls.
DCA
22/10/25

21

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

JAHUN ZONE, JIGAWA STATE

Audit Form 1

Local Query No: LG/AUD/JHNZO/KYW/LQ.4/2025

The, Hon. Chairman

Kiyawa Local Government

Station: KIYAWA L.G.A

Pv. No.: CC JAN - JUNE, 2025

Head CC Sub Head CC

Amount ₦: ₦55,789,250

Payee: SUNDRY PERSON

Nature of Payment: VERIOUS

PAYMENTS FOR SERVICES NOT RENDERED

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

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AG 14/10/25

AUDIT QUERRY

PAYMENTS FOR SERVICES NOT RENDERED
JAN – JUNE, 2025

The Sum of Fifty Five Million, Seven Hundred and Eighty Nine Thousand, Two Hundred and Fifty Naira only (**₦55,789,250**) were expended for Services to the Local Government. Refers to the attached scheduled for more details.

Audit examination / Verification revealed that, the above expenditures were not made which is Contrary to the Provision of Financial Memoranda (F.M) Chapter 1.10 (3).

In view of the above, therefore, the concerned officers should be ask to fully explain otherwise the whole amount be refunded and this office be inform accordingly.

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

Musa Sule, CNA
Area Auditor
Kiyawa Local Govt.

Ok, treated as endorsed and filed as appropriate pls.
DCA
22/10/25

18

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

Audit Form 1

Local Query No. LG/AUD/JHNZO/KYW/LQ.3/2025

The, Hon. Chairman

Kiyawa *Local Government*

Station: KIYAWA L.G.A

Pv. No.: CC JAN - JUNE, 2025

Head CC *Sub Head:* CC

Amount ₦: ₦63,129,402

Payee: SUNDRY PERSON

Nature of Payment: VERIOUS

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/10/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

UN APPROVED PAYMENTS

The Sum of Sixty Three Million, One Hundred and Twenty Nine Thousand, Four Hundred and Two Naira (**₦63,129,402**) were expended for Services to the Local Government. See the attached scheduled for details.

Audit examination indicated that, the above expenditures were not assented by the chief Accounting officer of the Local Government (Chairman). This contradict the Provision of the Financial Memoranda (FM) Chapter 1:10.

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

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

Musa Sule, CNA
Area Auditor
Kiyawa Local Govt.

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

15

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

JAHUN ZONE, JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/JHNZO/KYW/LQ.2/2025

The, Hon. Chairman

Kiyawa Local Government Local Government

Station: KIYAWA L.G.A

Pv. No.: CC JAN – MAY, 2025 Date:

Head CC Sub Head CC

Amount ₦: 60,021,656

Payee: SUNDRY PERSON

Nature of Payment: VERIOUS

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

DCA
Pls deal
(urgently)
AG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS
JAN – MAY, 2025.

The Sum of Sixty Million, Twenty One Thousand, Six Hundred and Fifty Six Naira, (**N60,021,656.00**) were expended for various services rendered to the Local Government. Refers to the attached schedule for details.

During Audit examination, we observed that the payments were not properly documented and made, contrary to the Provision of Financial Memoranda (FM) 14:4(2).

In view of the above, the concerned officers should be ask to rectify the anomalies and re – present the same to this office for audit re – examination.

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

Musa Sule, CNA
Area Auditor
Kiyawa Local Government

Ok, noted and filed appropriately please.

Bammd
DCA
22/10/25

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

LG/AUD/JHZO/KYW/LQ.1 /2025

Local Querry No. Hon. Chairman

The, Kiyawa

Local Government

Audit Form I KIYAWA L.G.A

Station: CC Jan – June, 2025

Pv. No.: *Date:*

Head CC *Sub Head:* CC

Amount ₦: ₦ 417,686,039

Payee: Sundry Person

Nature of Payment: Various

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

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Pls treat
4 AG 14/10/25

AUDIT QUERRY
UN PRESENTED PAYMENT VOUCHERS
JAN - JUNE 2025

Posting of payment vouchers into Cash book revealed that the sum of Four Hundred and Seventeen Million, Six Hundred and Eighty Six Thousand, Thirty Nine Naira only (**₦417,686,039**) were paid for various services to the Local Government without using prepared payment vouchers or concealment to present the vouchers for examination. Refer to the schedule attached details.

This is contrary to the Provision of Financial Memoranda (FM) Chapter 14:3.

In view of the above, the concerned officers should be ask to present or produce 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 Director, Zonal Audit, Jahun, for their information and further necessary Action.

Musa Sule, CNA
Area Auditor
Kiyawa Local Government

Noted as endorsed and filed as appropriately pls.
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHN/ZO/KYW/LQ.~~14~~ 13/25

The, Chairman

Kiyawa *Local Government*

Station: Kiyawa
Pv. No.: CC *Date:* Jul – Nov. 2025
Head CC *Sub Head:* CC
Amount N: 259,113,436.52
Payee: Sundry
Nature of Payment; Irregular Payments
Date: 10th Jan. 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/2/26
RECEIVED

DCA
Pls deal
AG
10/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS

During our Audit exercise, we observed that payment vouchers amounting to Two Hundred and Fifty Nine Million, One Hundred and Thirteen Thousand, Four Hundred and Thirty Six Naira and Fifty Two Kobo (259,113,436.62 only have been made without attachment. Refer the attached schedule for more the details.

This action contradicts the provision of financial memoranda chapter 14:4 (3&8) which stipulates that each payment voucher must be accompanied with necessary supporting documents to authenticate the payment.

In view of the above therefore, the concerned officer should rectify these serious anomalies and this office be informed for further action.

Same is copied to The Auditor General Local Government Councils and The Zonal Director Jahun Zone for their information and necessary action.

Aminu Umar
Area Auditor
Kiyawa Local Government

INSPECTION REPORT AND RESPONSE TO QUERIES

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

LG/AUD/JZO/INS/3/2025 26/9/2025

Our Ref: Your Ref: Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/11/25
RECEIVED

THE CHAIRMAN
KIYAWA LOCAL GOVERNMENT
JIGAWA STATE

DCA
Pls deal 17/11/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE 2025

The financial report of your local Government for the period of January to June 2025 has been executed and the following observation were made and forwarded for your information and action

A.1=INTERNAL CONTROL-The internal control system of the local Government is very effective in which all payment vouchers were passing thought internal audit unit of the local Government.

B.1=CASH BOOK- The cash book is moderately maintained thought some minor observations were made and submitted to concerned arrears for possible correction meanwhile some payment vouchers amounting to four hundred and seventeen million six hundred and eighty-six thousand thirty-nine naira only(417,686,039.00) was not presented for the audit exercises, as per audit query no. ALG/AUD/JHU20/KYW/LQ/1/2025were issued for the effective

2.UNDOCUMENTED PAYMENT VOUCHERS=The payment vouches amounting to sixty million twenty-one thousand six hundred and fifty-six naira only (60,021,656.00) were paid without sporting document. This is as per audit query no ALG/AUD/JHU20/KYW/LQ/4/2025 issued to the local Government.

3-SERVICE NOT YET RENDERED=During the exercise we observed that the total sum of fifty-five million seven hundred and eighty-nine thousand two hundred and fifty naira only (55,789,250.00) were paid for various service to the local Government which are yet to be rendered. Refer to audit query no ALG/AUD/JHU20/KYW/LQ/4/2025 Issued to the local Government

4-UNAPPROVAL PAYMENT=The sum of sixty-three million one hundred and twenty-nine thousand four hundred and two naira only (63,129,402) were paid without approval by the concerned authority Refer to audit query NO ALGAUD/JHU20/KYW/LQ/3/2025 issued to the effect

5-STORE LEDGER= the items amounting to eight million seven hundred and sixty-one thousand two hundred and fifty naira only (8,761,250.00) were not taken

Noted and filed as appropriately please.
DCA 25/11

to store Refer to query No ALG/AUD/JHU20/KYW/LQ/5/2025 issued for that effect.

6-DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNT=The departmental vote of expenditure account was posted during the period of exercise.

7-DAILY ABSTRACT OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract.

RECOMMENDATION

1-All payment vouchers have to be fully documented before effecting payment

2-All payment vouches has to be properly kept and presented whenever they are needed

3-All service are to be fully rendered to the local Government

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

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

Our Ref: LG/AUD/JZO/INS/~~5~~10/2026 Your Ref:______ Date: 26/2/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/4/26
RECEIVED

DCA
Pls deal

AG 16/4/26

THE CHAIRMAN
KIYAWA LOCAL GOVERNMENT
JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERIOD TO JULY TO NOVEMBER 2026

The financial records of your local government treasury for the above period have been examined and the following observation were made and forwarded for your information and necessary action

A-1 INTERNAL CONTROL- the internal control system of the local government is very effective in which all payment vouchers were passing through internal audit unit of the local Government.

B.1-CASH BOOK =The cash book is moderately maintained though some minor observations were made and submitted to concerned arrears for possible corrections. meanwhile some payment vouchers amounting to two hundred and eighty-three million seven hundred and sixty-one thousand seventy-three naira only (283,761,073.00) were not presented for audit exercise, as per audit query No ALG/JHN/ZO/KYW/LQ/7/2025.were issued for the effected.

2-UN-DOCUMENTED PAYMENT VOUCHERS=payment vouch amounting to thirty-five million four hundred and ninety-five thousand naira only (35,495,000.00) were paid without sporting document; this is as per audit query ALG/JHN/ZO/KYW/LQ/11/2025 issue to the Local Government.

3= SERVICE NOT YET TO RENDERED== During the exercise we observed that the sum of hundred and ninety-six million eighteen thousand one hundred and eighty-five naira only (196,018,185.00) were paid for various service to the local Government which are yet to be rendered. Refer to audit query No ALG/AUD/JHUZO/KYW/LQ/4/25 Issue to the effected.

Ok, noted and deal as appropriate
DCA

4=UNAPPROVAL PAYMENT VOUCHERS=The sum of one hundred and ninety-two million seven hundred and forty-five-thousand-nine-hundred-and eighty-seven-naira seventeen kobo (192,745,987.17) were paid without approval by the concerned authority. Refer to audit query No ALG/AUD/JHN/ZO/KYW/8/2025 issued to the effected.

5= STORE LEDGERS= All the presented store received vouchers was posted during exercise.

6-DEPERTIMENTAL VOTE OF EXPENDITURE ACCOUNT=the departmental vote of expenditure account was posted during the period of the exercise.

7-DAILY ABSRTACTS OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract of expenditures.

RECOMMENDATION

1= All payment vouchers have to be fully documented before effecting payment

2=All payment vouchers has to be properly kept and presented whenever they are needed

3= All service are to be fully rendered to the Local Government

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

KIYAWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply please quote

Ref. No.......................................

Our Ref____________ Your Ref KYLG/ADM/AUD/V.I/T.I Date 28/04/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/4/26
RECEIVED

DCA
Pls deal
AG 30/4/26

The Auditor General,

Local Government Audit,

Dutse-Jigawa State.

RESPOND OF AUDIT QUERY

I write to forward herewith attached audit queries respond for the period of July – December, 2025 is the respond for verification please.

Best regards

Abdulhamid Ibrahim
Hon. Chairman

RESPOND OF AUDIT QUERIES FOR THE MONTH OF JULY- NOVEMBER, 2026

1. The audit query No.ALG/AUD/JH/20/KYW/LQ/6/2026 for the outstanding payment vouchers (OS) for the month of July- November, 2025 it is traced and raised the (OS) payment vouchers worth sum (N283,761,073.43) also present in order to verified for verification.
2. Reference to the audit query No. ALG/AUD/JH/20/KYW/LQ7/25 dated 10th Jan. 2025, for the payment without approval were on respond and claim which is paid has been sign and approved by the chief accounting of the Local Government amounting to the sum of (N192,745,987.17) One Hundred and Ninety Two Million Seven Hundred Forty Five Thousand Nine Hundred and Eighty Seven Naira Seventeen Kobo Only. All the PVS are here present for the verification.
3. The Audit Query No. ALG/AUD/JH/20/KYW/LQ8/2025 for the month of July – November, 2025 for over payment are now clear and presented for verification worth sun (11,025.00) only.
4. The Audit Query No. ALG/AUD/JH/KYW/LQ9/2025 for the services not rendered for the month of July – November,2025, an attached the need worth(N196,018,185.76) it presented for the verification and clarification.
5. Reference to the audit query No. ALG/JH/20/KYW/LQ10/2025 for the irregular payment vouchers where responded and all document are attached and process here to be verified for clarification amounting to sum of (N35,495,000.00) Thirty Five Million Four Hundred and Ninety Thousand Naira only.

6. In the query No. ALG/AUD/JH/20/KYW/LQ.11/2025 for the month of July – November, 2025 of irregular payment where responded and all document are attached such as agreement bill of quantity (BQ) invoice, SRV and SIV all to support the payment worth sum of (N259,113,436.62) and presented for verification.
7. The audit query No. ALG/AUD/JH/20/KYW/LQ12/2025 for the outstanding payment vouchers (OS) for the month December 2025 it is raised and traced (OS) was sum of (N216,640,145.81) on the proposed for verification and clarification.

KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote
KYLG/FIN/AUD/VOL.I/236
Ref. No...

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

04/11/2025

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

Your Ref

Date

REQUEST FOR SCHEDULE OF UNRESOLVED AUDIT QUERIES

I wish to write and request your office to re-issue Kiyawa Local Government Council schedules of unresolved audit queries from 2019-2024.

DCA
Pls act accordingly
AG 4/11/25

Below is the list of the audit queries requested

YEAR 2019 REPORT

S/N	QUERY REFERENCE NUMBER	UNRESOLVED AMOUNT
1.	ALG/JH/ZO/KYW/LQ/19/10	900,000

YEAR 2020 REPORT

S/N	QUERY REFERENCE NUMBER	UNRESOLVED AMOUNT
1.	ALG/JH/KYW/LQ3/2020	300,000

YEAR 2021 REPORT

S/N	QUERY REFERENCE NUMBER	UNRESOLVED AMOUNT
1.	ALG/JH/ZO/KYW/LQ2/2020	445,000

YEAR 2022 REPORT

S/N	QUERY REFERENCE NUMBER	UNRESOLVED AMOUNT
1.	ALG/JH/ZO/KYW/LQ3/2022	3,077,139.00

YEAR 2023 REPORT

S/N	QUERY REFERENCE NUMBER	UNRESOLVED AMOUNT
1.	ALG/AUD/JZO/KYW/LQ10/23	6,505,664.56

YEAR 2024 REPORT

S/N	QUERY REFERENCE NUMBER	UNRESOLVED AMOUNT
1.	ALG/JHN/ZO/KYW/LQ6/24	7,750,000.00

Best regards

Hon. Abdulhameed Ibrahim Balago
Chairman

Noted as endorsed and directed when filed appropriately pls.
DCA
4/11/25

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

Our Ref: LG/AUD/JZO/INS/12/2025 Your Ref: Date: 26/2/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/4/26
RECEIVED

DCA
P/s deal
AG 16/4/26

THE CHAIRMAN
KIYAWA LOCAL GOVERNMENT
JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERIOD TO DECEMBER 2025

The financial records of your local government treasury for the above period have been examined and the following observation were made and forwarded for your information and necessary action

A-1 INTERNAL CONTROL- the internal control system of the local government is very effective in which all payment vouchers were passing through internal audit unit of the local Government for pre auditing before payment

B.1-CASH BOOK =The cash book is moderately maintained though some minor observations were made and submitted to concerned arrears for possible corrections. meanwhile some payment vouchers amounting to two hundred and sixteen million six hundred and twenty-seven thousand seventy naira (216,627,070) were not presented for audit exercise, as per audit query No ALG/JHN/ZO/KYW/LQ/13/2026.were issued for the effected.

2-UN-DOCUMENTED PAYMENT VOUCHERS=payment vouch amounting to two hundred and fifty-nine million one hundred and thirteen-thousand-four-hundred-and thirty-six-naira fifty-two kobo only (259,113,436.52) were paid without sporting document; this is as per audit query ALG/JHN/ZO/KYW/LQ/4/2026 issue to the Local Government.

3= STORE LEDGERS= All the presented store received vouchers was posted during exercise.

4-DEPERTIMENTAL VOTE OF EXPENDITURE ACCOUNT=the departmental vote of expenditure account was posted during the period of the exercise.

5-DAILY ABSRTACTS OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract of expenditures.

Noted and filed as appropriately please
DCA
16/04

KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote
Ref. No KYLG/TRE/FIN./AUQ/T1/20

Our Ref ______ *Your Ref* ______ *Date* 23/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 26/1/26
RECEIVED

DCA
Pls deal
AG 26/1/26

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

ANSWER TO A QUERRY NO. LQ5/2025 (PAYMENT FOR UNSUPPLIED ITEMS JANUARY – JUNE, 2025)

Reference to a letter No.LG/AUD/JHN20/KYW/LQ5/2025, I am directed to write and notify your kind office that the said items worth Eighty Million Seven Hundred and Sixty One Thousand, two Hundred and Fifty Naira (N8,761,250.00) only, are now supplied and ready for your office verification, please.

In view of the above, your usual advice and cooperation is highly appreciated, please.

Best regards.

Noted as endorsed ~~and~~ directed, when filed as appropriate pls.
DCA
27/01/26

Rabiu Hamisu
DAGS
For: Hon. Chairman

KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote
Ref. No KYLG/TRE/FIN./AUQ/TI/19

Our Ref ________________ *Your Ref* ________________ *Date* 23/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 26/1/26
RECEIVED

DCA
Pls deal
AG 26/1/26

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

ANSWER TO A QUERRY NO. LQ4/2025 (PAYMENT FOR SERVICE NOT RENDERED JANUARY – JUNE, 2025)

With regards, I am directed to write and notify your kind office that the payment vouchers worth Fifty Five Million, Seven Hundred and Eight Nine Thousand, Two Hundred and Fifty Naira (N55,789,250.00) only, examined as service not rendered, the services are now render and ready for usual verification, please.

In view of the above, your normal advice and usual cooperation is highly appreciation, please.

Best regards.

Noted and would be treated accordingly when appropriately filed pls.
DCA
27/01/26

Rabiu Hamisu
DAGS
For: Hon. Chairman

KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote
Ref. No KYLG/TRE/FIN./AUQ/TI/18

Our Ref ________ *Your Ref* ________ *Date* 23/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 26/1/26
RECEIVED

DCA
Pls treat
AG 26/1/26

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

ANSWER TO QUERRY (UNAPPROVED PAYMENTS)

Reference to a letter No. LG/AUD/JHN20/KYW/LQ3/2025, I am directed to write and inform your kind officer that the said un-approved payment to the tune of Six Three Million, One Hundred and Twenty Nine Thousand, Four Hundred and Two Naira (N63,129,402). are now approved and ready for your verification.

In view of the above, your kind advice and usual cooperation is highly appreciated, please.

Best regards.

Rabiu Hamisu
DAGS
For: Hon. Chairman

Noted and would be acted on when appropriately filed please.
DCA
27/01/26

KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote
Ref. No KYLG/TRE/FIN./AUQ/TI/17

Our Ref ________ *Your Ref* ________ *Date* 23/01/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 26/1/26
RECEIVED

DCA
Pls treat
AG 26/1/26

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

ANSWER TO A QUERRY NO.LG/JHN2/KYW/LQ2/2025 (IREGULAR PAYMENT VOUCHERS JANUARY – MAY, 2025

Reference to the above underline Querry stated that the Local Government made the irregular payment voucher worth Sixty Million Twenty One Thousand, Six Hundred and Fifty Six Naira (N60,021,656.00)

In view of the above, the payment vouchers are now regular for your kind officer verification and all necessary advice, please.

Best regards.

Rabiu Hamisu
DAGS
For: Hon. Chairman

To be deal with, when filed appropriately pls.
DCA
27/1/26

KIYAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote

Ref. No KYLG/TRE/FIN./AUQ/TI/16

Our Ref ________ *Your Ref* ________ *Date* 23/01/2026

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

DCA
Go through & treat
AG 26/1/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 26/1/26
RECEIVED

ANSWER TO A QUERRY NO LQ1/2025 (UNPRESENTED PAYMENT VOUCHERS JANUARY – JUNE, 2025

Reference to letter No. LG/AUD/JH20/KYW/LQ1/2025, I am directed to write and inform your kind office that the said un-presented payment vouchers amounting to the four hundred and twenty six million, six hundred and eighty six thousand, thirty nine naira (N426,686,039) only and now presented for Audit examination and verification.

In view of the above, your usual advice and cooperation is highly appreciated, please.

Best regards.

Ok, noted and filed as appropriately pls.
DCA
27/01/26

Rabiu Hamisu
DAGS
For: Hon. Chairman