

BIRNIN KUDU

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023 ➤ REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2023 Annual Financial Statement
4	The Executive Chairman, Birnin Kudu Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Cash Flow Statement
8	Statement of Assets and Liabilities
9	Statement of Consolidated Revenue Fund
10	Statement of Capital Development Fund
11	Details of Notes to the Accounts
12	Audit Certification
13	Disclosures and General Observations
14	Report of the Auditor General on the Accounts of Birnin Kudu Local Government Council
15	Audit Queries and Response by Local Government Council



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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Ref. No..... BKLG/FIN/7/VOL:I/T.I

28/03/2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign:  Date: 28/3/24
RECEIVED

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

SUBMISSION OF 2023 ANNUAL ACCOUNT

I wish to write and submit for the year 2023 Annual Account in respect of this Local Government Council.

2/. Find attached the details of the accounts for your consideration and further action, please.

3/. Best regards.


MAGAJI YUSUF
HON. CHAIRMAN

(B) DSA
DSA
pls go through & deal
pls file and prepare
for text - check
exercise DSA
Date 28/3/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



HON. MAGAJI YUSUF
The Executive Chairman
Birnin Kudu Local Government Council



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

BIRNIN KUDU, JIGAWA STATE NIGERIA

In case of Reply; please quote ref:

No..... BKLG/FIN/7/VOL/I/T.I

Date: 28TH 03-2024

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

(AAK) 28/03/24
AMADU ABDU KAZAURE

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

In our opinion, these financial statements fairly reflect the financial position of Birnin Kudu Local Government as at 31st December 2023 and its operation for the year ended on the date.

(AAK) 28/03/24
AMADU ABDU
Treasurer

(MAY) 28/03/24
MAGAJI YUSUF
Executive Chairman



JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023
(IPSAS CASH)

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

Introduction

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

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

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <p>1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Birnin Kudu Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.</p> <p>2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p>3. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</p> <p>4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p>5. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</p> <p>6. Cash receipts are cash inflows.</p> <p>7. Cash payments are cash outflows.</p> <p>8. Cash Controlled by Birnin Kudu Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Birnin Kudu Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</p> <p>9. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government. <p>10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Birnin Kudu Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Birnin Kudu Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Birnin Kudu Local Government Council, Jigawa State: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Birnin Kudu Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts <ol style="list-style-type: none">These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance <ol style="list-style-type: none">Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants& Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments <ol style="list-style-type: none">These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: <ol style="list-style-type: none">Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases <ol style="list-style-type: none">Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and paymentsOperating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1					
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ANNUAL BUDGET	ACCOUNT CODE	CASHFLOW FROM OPERATING ACTIVITIES:	EXPLANATORY	ACTUAL YEAR	PREV. YEAR
2023	1	RECEIPT:	NOTES (REF)	2023	2022
2,251,258,580.00	110101 & 110103	Statutory Allocation: FAAC	1	2,641,429,599.36	2,066,846,948.75
1,257,724,219.00	110102	Value Added Tax Allocation	2	1,502,415,843.37	1,089,072,311.52
3,508,982,799.00	11	Sub-Total-Statutory Allocation		4,143,845,442.73	3,155,919,260.27
		INDEPENDENT REVENUE			
200,000.00	120101	Direct Taxes - (Personal Taxes)	3	0.00	0.00
14,980,000.00	120201	Licenses General	4	0.00	4,043,958.10
1,200,000.00	120204	Fees General	5	4,614,474.03	2,145,190.00
	120205	Fines General	6	13,221,011.82	0.00
420,000.00	120206	Sales General	7	356,110.00	0.00
6,600,000.00	120207	Earnings General	8	2,388,448.00	0.00
7,000,000.00	120208	Sales/Rent of Government Buildings:	9	10,055.00	628,500.00
5,000,000.00	120209	Rent on land & others- General	10	80,000.00	0.00
1,450,000.00	120210	Repayment - General	11	5,209,960.00	10,040,245.00
100,000.00	120212	Interest Earned	12	0.00	0.00
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
38,950,000.00	12	Sub-Total- Independent Revenue		27,855,565.45	18,833,399.70
0.00	130201	Aid and Grants	14	0.00	0.00
0.00	140101	Transfer from CRF to CDF	15	0.00	0.00
219,759,909.00	140102	Transfer from Stabilization Fund (Augmentations)	16	93,466,165.33	37,651,223.75
3,767,692,708.00	1 = A	Total Receipts		4,265,167,173.51	3,212,403,883.72
		Payments:			
1,363,953,918.00	210101 & 210201	Personnel Cost	17	1,399,968,525.69	1,361,107,646.33
0.00	210202	Contribution to Pension/Social Contribution	18	0.00	0.00
1,234,283,880.00	220201-220210 & 2204	Overhead Charges:	19	2,007,242,705.15	1,520,051,202.08
0.00	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service	20	0.00	0.00
0.00	220501 & 220502	Subvention to Parastatals:	21	0.00	0.00
0.00	-	Other Operating Activities:	22	0.00	0.00
2,598,237,798.00	B	Total Payments		3,407,211,230.84	2,881,158,848.41
1,169,454,910.00	C = A - B	Net Cash Flow from Operating Activities		857,955,942.67	331,245,035.31
		Cash Flow from Investment Activities:			
863,552,829.00	23	Capital Expenditure:	23	804,193,445.43	332,192,639.16
863,552,829.00	D	Net Cash Flow from Investment Activities		(804,193,445.43)	(332,192,639.16)
		Cash Flow from Financing Activities:			
	13	Proceeds from Loan	24	(2,003,752.57)	7,119,693.67
		Other Non-Current Liabilities	25	2,031,998.54	0.00
	E	Net Cash Flow from Financing Activities		28,245.97	7,119,693.67
	F= C+D+E	Net Cash for the year		53,790,743.21	6,172,089.82
	G	Cash & Its Equivalent as at 1st January, 2023		11,597,018.82	5,424,929.00
	H=F+G	Cash & Its Equivalent as at 31st December, 2023		65,387,762.03	11,597,018.82

The accompanying notes form part of these statements

AMADU ABDU
28/02/24

AMADU ABDU
Treasurer
Birnin Kudu Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023				
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL				
JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS:-	EXPLANATORY	ACTUAL YEAR	PREV. YEAR
		NOTES (REF)	2023	2022
	Liquid Assets:-			
	Cash Held by Local Government Treasury:		0.00	0.00
14010101	Cash and Bank Balances	26	65,387,762.03	11,597,018.82
	TOTAL LIQUID ASSETS		65,387,762.03	11,597,018.82
	Investments and Other Cash Assets:			
220301	Advances:-	27	10,512,772.90	8,509,020.33
	Impress:-		0.00	0.00
	Revolving Loan Granted:-		0.00	0.00
	Intangible Assets		0.00	0.00
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		10,512,772.90	8,509,020.33
3	TOTAL ASSETS		75,900,534.93	20,106,039.15
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	(82,082,359.61)	(135,844,856.85)
460102	Trust Funds;		0.00	0.00
460104	Other Public Funds:			
4601	TOTAL PUBLIC FUNDS		(82,082,359.61)	(135,844,856.85)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	157,982,894.54	155,950,896.00
4	TOTAL LIABILITIES		75,900,534.93	20,106,039.15

The accompanying notes form part of these statements

AMADU ABDU
Treasurer

Birnin Kudu Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO . 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022	RECEIPT:	1	NOTES (REF)	2023	2023
2,066,846,948.75	Statutory Allocation: FAAC	110101 & 110103	1	2,641,429,599.36	2,251,258,580.00
1,089,072,311.52	Value Added Tax Allocation	110102	2	1,502,415,843.37	1,257,724,219.00
3,155,919,260.27	Sub-Total -Statutory Allocation	11		4,143,845,442.73	3,508,982,799.00
	INDEPENDENT REVENUE				
	Direct Taxes - (Personal Taxes)	120101	3	0.00	200,000.00
4,043,958.10	Licenses General	120201	4	0.00	14,980,000.00
2,145,190.00	Fees General	120204	5	4,614,474.03	1,200,000.00
0.00	Fines General	120205	6	13,221,011.82	
0.00	Sales General	120206	7	356,110.00	420,000.00
0.00	Earnings General	120207	8	2,388,448.00	6,600,000.00
628,500.00	Sales/Rent of Government Buildings:	120208	9	10,055.00	7,000,000.00
0.00	Rent on land & others- General	120209	10	80,000.00	5,000,000.00
10,040,245.00	Repayment - General	120210	11	5,209,960.00	1,450,000.00
0.00	Interest Earned	120212	12	0.00	100,000.00
1,975,506.60	Re-imbursement General	120213	13	1,975,506.60	2,000,000.00
18,833,399.70	Sub-Total - Independent Revenue	12		27,855,565.45	38,950,000.00
	Aid and Grants	130201	14	0.00	
	Transfer from CFR to CDF	140101	15	0.00	
37,651,223.75	Transfer from Stabilization Fund	140102	16	93,466,165.33	219,759,909.00
				93,466,165.33	
3,212,403,883.72	Total Receipts	1 = A		4,265,167,173.51	3,767,692,708.00
	Payments:				
1,361,107,646.33	Personnel Cost (Including Salaries on CFR Charges	210101 & 210201	17	1,399,968,525.69	1,363,953,918.00
0.00	Contribution to Pension/Social Contribution	210202	18	0.00	
1,520,051,202.08	Overhead Charges:	220201-220210 & 2204	19	2,007,242,705.15	1,234,283,880.00
0.00	Consolidated Revenue Fund Charges (Incl. Service	220101 & 2206	20	0.00	
0.00	Subvention to Parastatals:	220501 & 220502	21	0.00	
0.00	Other Operating Activities:	-	22	0.00	
2,881,158,848.41	Total Payments	B		3,407,211,230.84	2,598,237,798.00
312,411,635.61	OPERATING BALANCE	C = A - B		857,955,942.67	1,169,454,910.00
	APPROPRIATIONS/TRANSFERS:				
	Transfer to Capital Development Fund			857,955,942.67	1,169,454,910.00

The accompanying notes form part of these statements

AMADU ABDU
Treasurer

Birnin Kudu Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 4					
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2023
312,411,635.61	Transfer from Consolidated Revenue Fund:	140101		857,955,942.67	1,169,454,910.00
0.00	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204			
312,411,635.61	TOTAL REVENUE AVAILABLE:			857,955,942.67	1,169,454,910.00
LESS: CAPITAL EXPENDITURE					
72,283,060.94	Capital Expenditure: Administrative Sector:	23	23	476,861,394.86	135,589,270.00
102,999,217.38	Capital Expenditure: Economic Sector:	23	23	66,081,435.65	424,963,560.00
158,910,639.16	Capital Expenditure: Social Service Sector:	23	23	261,250,614.92	303,000,000.00
334,192,917.48	TOTAL CAPITAL EXPENDITURE:	23	23	804,193,445.43	863,552,830.00
(21,781,281.87)	Intangible Assets			53,762,497.24	305,902,080.00
(21,781,281.87)	CLOSING BALANCE			53,762,497.24	305,902,080.00

The accompanying notes form part of these statements


28/02/24

AMADU ABDU

Treasurer

Birnin Kudu Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

NOTE1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023								
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL								
JIGAWA STATE GOVERNMENT OF NIGERIA								
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	EXCSS BNK CHRG	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	194,498,966.94	6,916,916.05	0.00	0.00	11,508,037.95	0.00	0.00	212,923,920.94
FEBRUARY	112,321,177.04	0.00	36,244,107.11	0.00	6,290,774.52	49,369,076.98	0.00	204,225,135.65
MARCH	106,900,246.79	0.00	0.00	32,903,345.94	5,534,774.48	0.00	0.00	145,338,367.21
APRIL	145,715,723.80	0.00	0.00	0.00	6,897,598.01	0.00	104,584,719.97	257,198,041.78
MAY	156,604,142.44	0.00	7,563,987.57	13,709,727.47	48,200,595.90	0.00	0.00	226,078,453.38
JUNE	196,708,956.48	183,477.60	0.00	0.00	6,810,741.03	0.00	0.00	203,703,175.11
JULY	87,771,330.09	93,422,112.77	0.00	0.00	5,425,071.83	0.00	0.00	186,618,514.69
AUGUST	113,963,396.23	94,958,575.63	0.00	0.00	6,090,496.75	0.00	0.00	215,012,468.61
SEPTEMBER	95,511,735.78	68,468,354.46	55,813,441.90	0.00	6,677,494.87	0.00	162,900,944.42	389,371,971.43
OCTOBER	114,177,745.02	51,239,697.36	0.00	0.00	5,205,425.59	0.00	0.00	170,622,867.97
NOVEMBER	88,288,440.19	55,831,795.94	18,909,968.93	0.00	7,371,621.84	0.00	0.00	170,401,826.90
DECEMBER	104,641,597.32	105,185,478.65	0.00	0.00	5,675,610.42	44,432,169.28	0.00	259,934,855.67
TOTAL	1,517,103,458.13	476,206,408.46	118,531,505.51	46,613,073.41	121,688,243.19	93,801,246.27	267,485,664.39	2,641,429,599.36

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 2022			
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL			
JIGAWA STATE GOVERNMENT OF NIGERIA			
MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	113,956,044.11	0.00	113,956,044.11
FEBRUARY	112,472,827.97	0.00	112,472,827.97
MARCH	106,020,149.09	0.00	106,020,149.09
APRIL	97,861,340.48	0.00	97,861,340.48
MAY	96,638,040.58	0.00	96,638,040.58
JUNE	122,980,632.14	0.00	122,980,632.14
JULY	127,728,730.72	0.00	127,728,730.72
AUGUST	128,960,628.75	0.00	128,960,628.75
SEPTEMBER	150,681,606.93	0.00	150,681,606.93
OCTOBER	135,837,500.50	0.00	135,837,500.50
NOVEMBER	151,137,178.28	0.00	151,137,178.28
DECEMBER	158,141,163.82	0.00	158,141,163.82
TOTAL	1,502,415,843.37	0.00	1,502,415,843.37

The accompanying notes form part of these statements

(Handwritten signature)
AMADU ABDU
Treasurer

Birnin Kudu Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

NOTE 3 TO 13 :DETAILS OF INDEPENDENT REVENUE		
CODE	TITLE	AMOUNT
12	INDEPENDENT REVENUE	
1201	TAX REVENUE	
120101	Personal Tax	0.00
	SUB-TOTAL	0.00
1202	NON TAX REVENUE	
12201	LICENCES GENERAL	
12020105	Radio, Television station licenses	35,000.00
12020107	Boat canoe (small craft) licenses	9,345.00
12020111	Bake/Bakery House license	61,700.00
12020116	Cattle Dealers licenses	50,000.00
12020117	Dried Fish & Meat licenses	55,740.00
12020119	Fishing permits	0.00
1202020	Hawkers permits	73,309.00
12020121	Hunting permits	20,000.00
12020122	produce buying licenses	297,000.00
12020126	Tractor Hiring services	170,000.00
12020130	Cinematograph / photo Studio operation license	130,000.00
12020132	Motor vehicle licenses (B.L)	22,360.00
12020135	Private School license	0.00
12020136	Health Facilities Licenses	0.00
12020137	Trade / kiosk permit Licenses	168,548.00
12020138	Forest / Timber Licenses	50,000.00
12020147	Licenses of Hotels & Restaurant	0.00
12020148	Food & Water processing Licenses	0.00
12020149	Communication Equipment Inst. Permits	437,227.03
12020157	Public Conveniences Licenses fees	0.00
12020158	Minor Industry Licenses Fees	0.00
12020159	Welding Machine Licenses	13,000.00
12020160	Auto spare parts	50,000.00
12020161	Building Material / Block Making Licenses	300,245.00
12020162	Sewing / Tailoring Services	0.00
12020163	Barbing Saloon / Boutique Services Fees	0.00
	Central of noise	0.00
12020447	Sand dredging license	2,671,000.00
	Circuit / watch repairs license	0.00
	Vulcanizers license	0.00
	Rice mills /cassava grinding license	0.00
	SUB-TOTAL	4,614,474.03



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

120204	FEES - GENERAL	
12020404	Trade Union Fees	0.00
12020413	Firm Censorship / production Fees	0.00
12020417	Contactor Registration Fees	155,467.24
1220418	Marriage / Divorce Fees	0.00
12020427	Tender Fees	11,082,834.58
12020431	Environmental Impact Assessment	0.00
12020432	Pharmaceutical Inspection Fees	0.00
1202048	Survey /planning / Building Fees	0.00
12020443	Birth / Death Registration	1,642,000.00
12020449	Business / Petty Trade Operating Fees	10,000.00
12020451	Timber /Forest Fees (falling of trees)	156,710.00
12020460	Building Plan Approval Fees	0.00
12020478	Workshop Fees (Blacksmith, Furniture's)	0.00
12020479	Motor vehicle Tax & Motorcycle Achaba Reg. fees	0.00
12020483	Certificate of Occupancy	44,000.00
12020493	Motor mechanic/Car wash	130,000.00
	SUB-TOTAL	13,221,011.82
120205	FINES GENERAL	
12020501	Fines	0.00
12020504	Penalty for Offences and Impoundment (Impounding Animals)	0.00
	SUB-TOTAL	0.00
120206	SALES GENERAL	
12020605	Sales of Stores /Scraps/ Unserviceable Items	140,000.00
12020609	Proceed from Sales of Farm Product	6,000.00
12020623	Advertisement Rate	210,110.00
	SUB-TOTAL	356,110.00
120207	EARNING - GENERAL	
12020701	Earning from Cattle Market	460,910.00
12020702	Earning from Market	512,528.00
12020704	Earning from Use of Govt. Vehicle Mass Transit	0.00
12020705	Earning from Motor Park	489,170.00
12020708	Earning from Agricultural Produce	105,730.00
12020724	Earning from catering service	56,000.00
12020711	Earning from Comm., Activity, shop & shopping centre	550,335.00
12020730	Gate fees	10,000.00
12020731	printing Revenue	10,000.00
12020725	Broad band Access Network	0.00
12020733	Abattoir / Slaughter House	193,775.00
	SUB-TOTAL	2,388,448.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

120208	RENT ON GOVERNMENT BUILDING GENERAL	
12020801	Rent on Government Quarters	0.00
12020803	Rent on government Building	10,055.00
12020805	Rent on Government properties	0.00
	SUB-TOTAL	10,055.00
120209	RENT ON LAND & OTHERS-GENERAL	
1220901	Rent on Government land	80,000.00
12020909	Rent from Food sellers	0.00
1202010	Certificate of Temporary permit	0.00
	SUB-TOTAL	80,000.00
120210	REPAYMENT - GENERAL	
12021002	Motor Vehicle Advances	59,960.00
12021003	Bicycle Advances (principal)	0.00
12021004	Motor Vehicle Refurbishing Loan	0.00
12021012	Refund on Overpayment	5,000,000.00
12021013	Unclaimed Deposit	100,000.00
12021014	Recovery of Public Funds	50,000.00
	Payment in lieu of resignations notice	0.00
	SUB-TOTAL	5,209,960.00
120211	INVESTMENT INCOME	
12021101	Operating Surplus	0.00
12021102	Dividend received	0.00
12021103	other investment income	0.00
	SUB-TOTAL	0.00
12213	RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	27,855,565.45



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

NOTE 16: AUGUMENTATION FROM STABILIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	5,917,235.68	5,917,235.68
FEBRUARY	72,620,000.00	72,620,000.00
MARCH	1,286,103.36	1,286,103.36
APRIL	1,000,000.00	1,000,000.00
MAY	1,000,000.00	1,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY	7,072,826.29	7,072,826.29
AUGUST	0.00	0.00
SEPTEMBER	1,570,000.00	1,570,000.00
OCTOBER	0.00	0.00
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	500,000.00	500,000.00
TOTAL	93,466,165.33	93,466,165.33

NOTE 17 : DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT
100000000000	ADMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	31,528,493.75
11200100100	Legislative Council	22,770,220.00
12500100100	Administrative and General services	42,990,854.70
	SUB-TOTAL	97,289,568.45
200000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	12,349,281.96
021500100200	Forestry Section	13,643,864.98
021500100300	Livestock Section (Veterinary)	29,719,428.00
022000100100	Treasury Account Section	21,238,493.00
022000100300	Internal Audit	2,331,741.95
022000300000	Planning, Research & Statistics Department	7,209,623.54
22000300200	Monitoring & Evaluation	107,026,407.91
22000300300	Statistics	0.00
022000100100	Treasury Revenue Section	9,450,133.40
023400100100	Road & Communication Section	4,150,020.90
023400100200	Mechanical Section	9,099,445.34
023400100300	Electrical Section	3,909,224.00
023400100400	Land & Survey Section	4,262,474.37
023400100500	Building Section	4,348,665.04
	SUB-TOTAL	228,738,804.39
300000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	60,915,287.43
051700100200	Education (Teaching Staff)	682,139,528.61
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	78,980,140.69
052100100200	Curative	189,915,933.00
052100100300	Rural Water Supply	10,474,124.08
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	18,490,953.00
055100100200	Information, Youth, Sport & Culture	16,151,208.04
055100100300	Social Welfare Section	14,637,262.00
055100100400	Trade Section and Cooperatives	2,235,716.00
	SUB-TOTAL	1,073,940,152.85
	GRAND TOTAL	1,399,968,525.69



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

NOTE 19: DETAILS OF OVER-HEAD EXPENSES		
CODE	ADMINISTRATIVE SECTOR	
011100100100	OFFICE OF THE CHAIRMAN SECTION	AMOUNT
2202010102	Local Travel and Transport	5,125,000.00
22020501	Local Training	1,830,000.00
22020604	Security Vote	12,000,000.00
22020301	Office Material and Consumable	100,000.00
22021001	Entertainment & Hospitality	0.00
22021076	Furniture's Allowance	11,228,256.52
22021077	Surveillance Allowance	0.00
	SUB-TOTAL	30,283,256.52
011200100100	LEGISLATIVE COUNCIL SECTION	
22020102	Local Travel and Transport	650,000.00
22020501	Local Training	3,650,000.00
2202101	Refreshment, Meal and Entertainment	1,500,000.00
22020301	Office Material and Consumable	1,153,257.28
22020406	Other Maintenance Services	1,650,000.00
22020701	Financial Consulting	15,500,330.00
22021002	Honorarium and Sitting Allowance	1,780,000.00
	SUB-TOTAL	25,883,587.28
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
22020102	Local Travel and Transport	1,705,000.00
22021001	Entertainment and Hospitality	43,767,035.00
22020501	Local Training	37,512,500.00
22020301	Office Maintenance and Consumable	11,381,033.01
22020202	Telephone	190,000.00
22020604	Standing order	84,416,555.56
	SUB-TOTAL	178,972,123.57
	ECONOMIC SECTOR	
021500100100	AGRICULTURE AND NATURAL RESOURCES SECTION	
22020102	Local Travel and Transport	160,000.00
22020301	Office Materials and Consumables	23,033,358.21
220204	Other Maintenance	2,413,410.00
22021001	Entertainment & Hospitality	0.00
22021044	Committees & Commissions	0.00
	SUB-TOTAL	25,606,768.21
021500100200	FORESTRY SECTION	
22020102	Local Travel and Transport	70,000.00
22020301	Office Materials and Consumables	12,097,191.21
22020406	Other Maintenance Services	0.00
	SUB-TOTAL	12,167,191.21



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

021500100300	LIVESTOCK SECTION	
22020102	Local Travel and Transport	0.00
22020301	Office Material and Consumables	8,800,000.00
	SUB-TOTAL	8,800,000.00
022000100100	TREASURY (ACCOUNT) SECTION	
22020102	Local Travel and Transport	1,964,600.00
22020501	Local Training	33,050,191.15
22020305	Printing Of Non Security Document	16,063,761.00
22070105	Stabilization	157,621,778.57
22040103	Contribution to State Agencies (LGSC,LG AUD, MLG)	29,883,885.04
22021078	Contribution to LGA Staff Pension	109,550,959.30
	SUB-TOTAL	348,135,175.06
022000100100	REVENUE SECTION	
22020102	Local Travel and Transport	71,000.00
22020305	Printing of Non Security Document	500,000.00
220205	Other Maintenance Services	0.00
	SUB-TOTAL	571,000.00
022000300000	PLANNING RESEARCH AND STATISTICS SECTION	
22020102	Local Travel and Transport	872,000.00
22020301	Office Material and Consumables	10,132,661.00
22020701	Financial Consulting	20,453,000.00
220401	Local Grant and Contribution	653,000.00
	SUB-TOTAL	32,110,661.00
022000300200	MONITORING AND EVALUATION SECTION	
22020301	Office Materials and Consumables	2,592,000.00
22020701	Financial Consulting	5,386,500.00
	SUB-TOTAL	7,978,500.00
023400100100	ROAD AND COMMUNICATION SECTION	
22020102	Local Travelling and Transport	1,218,000.00
22020301	Office Materials and Consumables	1,500,000.00
22020406	Other Maintenance Services	5,900,000.00
	SUB-TOTAL	8,618,000.00
023400100200	MECHANICAL SECTION	
22020102	Local Travel and Transport	1,220,000.00
22020301	Office Material and Consumable	4,029,000.00
22020406	Other Maintenance Services	16,181,140.00
22020801	Motor Vehicle Fuel Cost	0.00
	SUB-TOTAL	21,430,140.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

023400100300	ELECTRICAL SECTION	
22020102	Local Travel and Transport	50,000.00
22020201	Utilities General (Electricity Charges)	0.00
22020301	Office Material and Consumables	3,733,540.00
22020410	Maintenance General (Street Light)	387,001,605.19
	SUB-TOTAL	390,785,145.19
023400100400	LAND AND SURVEY SECTION	
22020301	Office Material and Consumables	573,500.00
	SUB-TOTAL	573,500.00
023400100500	BUILDING SECTION	
22020301	Office Material and Consumables	0.00
22020202	Telephone	810,000.00
22020401	Maintenance of Motor Vehicle	4,370,899.33
	SUB-TOTAL	5,180,899.33
	SOCIAL SECTOR	
051700100100	EDUCATION (NON-TEACHING STAFF SECTION)	
220401	Local Grant Contribution	25,480,000.00
22020301	Office Material and Consumable	0.00
	SUB-TOTAL	25,480,000.00
051700100200	EDUCATION (TEACHING STAFF SECTION)	
220401	Local Grant and Contribution	0.00
220206	Other services	0.00
22021080	Contribution to LGEA Staff Pension	60,315,630.71
	SUB-TOTAL	60,315,630.71
052100100100	PREVENTIVE SECTION	
22020102	Local Travelling and Transport	4,125,000.00
22020301	Office Material and Consumable	9,901,500.00
22020701	Financial Consulting	10,421,060.00
22020101	Entertainment & Hospitality	0.00
	SUB-TOTAL	24,447,560.00
052100100200	CURATIVE SECTION	
22020102	Local Travel and Transport	360,000.00
2202030	Office Materials and Consumables	25,445,355.00
22020421	Maintenance Health Building	0.00
22021060	Nutritious activities (Masaki programme)	7,640,000.00
22021049	Special Health Programme (Laka)	0.00
220401	Contribution to PHC staff Pension	12,168,449.27
220401	Local Grant Contribution	3,908,447.76
	SUB-TOTAL	49,522,252.03



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

052100100300	RURAL WATER SUPPLY SECTION	
22020406	Other Maintenance Services	447,567,284.83
22020301	Office Material and Consumables	4,990,500.00
22020415	Maintenance of Water Facilities	0.00
	SUB-TOTAL	452,557,784.83
055200100100	TRADITIONAL OFFICER SECTION	
22040103	Grant & Contribution to Emirate council	168,087,704.21
	SUB-TOTAL	168,087,704.21
055100100100	COMMUNITY DEVELOPMENT SECTION	
22020102	Local Travel and Transport	640,000.00
22020301	Office Material and Consumables	14,522,000.00
22021001	Refreshment, Meal and Entertainment	36,710,060.00
22021044	Committee and Commissions	0.00
	SUB-TOTAL	51,872,060.00
055100100200	INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION	
22020102	Local Travel and Transport	100,000.00
22020301	Office Materials and Consumables	11,492,150.00
22921003	Allura da zare Programme(JBC)	965,000.00
	SUB-TOTAL	12,557,150.00
055100100300	SOCIAL WELFARE SECTION	
22020102	Local Travel and Transport	150,000.00
22020301	Office Material and Consumables	46,062,950.00
22040113	Assistance and Donation	100,000.00
22021057	Casual Workers (Hisbah and Vigilant)	11,789,666.00
22021082	Social Security Benefits (Disable Allowance)	5,864,000.00
	SUB-TOTAL	63,966,616.00
055100100400	TRADE SECTION AND COOPERATIVES	
220401	Local Grant and Contribution	1,000,000.00
22020301	Office Materials and Consumables	340,000.00
	SUB-TOTAL	1,340,000.00
	GRAND TOTAL	2,007,242,705.15



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

NOTE 23: DETAILS OF CAPITAL EXPENDITURE			
	ADMINISTRATIVE SECTOR	IMPLEMENTATION DEPT.	AMOUNT
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70841	Construction of Friday Mosque	Building Section	6,640,118.24
70841	Assistance to Community Development Project	Building Section	57,728,625.00
70841	Completion of Juma'at Mosque	Building Section	5,021,463.40
70841	Construction of 12 No. daily prayer Mosque	Building Section	8,037,250.80
70841	Wall fencing of Grave Yard at dutsen Mai Dodo	Building Section	800,000.00
70841	Contribution of the Completion of Uncompleted Mosque	Building Section	7,035,771.27
70841	Completion of the Uncompleted Mosque	Building Section	812,123.30
70841	Settlement of Outstanding Liabilities	Building Section	28,511,471.00
70841	Contribution to State and Local Government Project and programmes	Building Section	225,000,000.00
70841	Land Compensation	Building Section	25,300,000.00
70841	General Renovation of Local Government Secretariat	Building Section	2,387,935.86
70661	Construction of District Head Houses	Land & Survey Section	22,000,000.00
70661	General Renovation of 4no. Staff Quarters	Land & Survey Section	2,751,815.26
70661	Renovation of Duplex House at B/Kudu	Land & Survey Section	8,350,000.00
70661	Construction of Waiting Shade	Land & Survey Section	4,602,879.23
70661	Purchase of Additional Furniture to Local Govt.	Land & Survey Section	4,480,210.00
70661	Construction of Culvert and Drainage	Land & Survey Section	2,202,533.78
70661	Construction of Drainage	Land & Survey Section	6,033,998.89
70661	Control of Erosion at Y/damai	Land & Survey Section	8,065,107.55
70661	Construction of Feeder Road	Land & Survey Section	2,100,000.00
70661	Control of Erosion and Earth filling at 11 Wards	Land & Survey Section	49,000,091.28
	SUB TOTAL		476,861,394.86
ECONOMIC SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70421	Purchase of Grains	Agric Dept.	11,564,167.00
70422	Road side Tree planting	forestry	493,000.00
70422	establishment of Nursery	forestry	1,000,000.00
70422	Demarcation of Grazing Reserve and Cattle routes	forestry	6,539,167.00
70630	Purchase of Hand Pump Materials	Rural water Supply	30,456,000.00
70630	Construction of 2No. Hand Pump at each Ward	Rural water Supply	300,000.00
70630	Conversion of Motorized water scheme to Solar powered scheme	Rural water Supply	5,000,000.00
70630	Construction of solar water scheme	Rural water Supply	10,729,101.65
	SUB TOTAL		66,081,435.65
SOCIAL SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70912	2% Contribution to Jigawa State University	Education	72,368,284.28
70912	Purchase/ Repairs of Furniture's	Education	15,162,875.98
70912	Construction of 1no Block Islamiyyah	Education	360,005.19
70912	Contribution for the Rehabilitation of Islamiyyah	Education	7,512,868.94
70912	Construction of 4no. Semi-detach House	Education	3,468,936.16
70912	Contribution for the Construction of Islamiyyah	Education	1,240,900.90
70912	Construction of Islamiyyah		2,583,996.74
70740	Purchase of Medical Equipment	Health	850,566.51
70740	Construction of Health post	Health	9,536,348.94
70740	Construction of Health post across 11 Wards	Health	22,733,593.28
70740	Renovation of Primary Health clinic	Health	2,727,185.26
70435	Electrification at Rangwan	Electric Section	5,063,015.50
70435	Extension of Electrification at Tsangayar Rangwan	Electric Section	7,594,523.84
70810	Renovation of Women center and purchase of material	Social Welfare	8,435,313.40
70810	Youth Empowerment	Social Welfare	2,732,200.00
70810	Purchase of Relief Materials	Social Welfare	10,936,000.00
70810	Social Intervention Programme	Social Welfare	85,450,000.00
70131	Purchase of security equipment	Social Welfare	2,494,000.00
	SUB TOTAL		261,250,614.92
	GRAND TOTAL		804,193,445.43



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

NOTE 24: DETAILS OF PROCEED FROM LOAN	
PROCEED FROM LOAN	AMOUNT
Previous Year Advance	8,509,020.33
Current Year Advance	10,512,772.90
MARGINS	(2,003,752.57)
NOTE 25: OTHER NON CURRENT LIABILITIES	
OTHER NON-CURRENT LIABILITIES	
Current Year NCL	157,982,894.54
Previous Year NCL	155,950,896.00
MARGINS	2,031,998.54
NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023	
ACCOUNTS	AMOUNT
Main Account	61,635,352.98
Overhead Account	2,301,220.68
Salary Account	606,013.37
Project Account	764,718.17
Loan Account	80,456.83
Others Account	0.00
TOTAL	65,387,762.03
NOTE 27: ADVANCES	
ADVANCES FOR THE YEAR 2023	
Personal Advance	0.00
Other Advance	10,512,772.90
MARGINS	10,512,772.90
NOTE 28 :ACCUMULATED FUND	
ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	(135,844,856.85)
Closing Balance	53,762,497.24
TOTAL	(82,082,359.61)
NOTE 29: NON CURRENT LIABILITIES	
NON CURRENT LIABILITIES FOR THE YEAR 2023	
State	0.00
Federal	0.00
Others	157,982,894.54
TOTAL	157,982,894.54



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,**

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

**AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

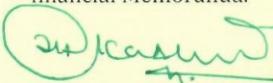
SCOPE

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

We have examined the accounts for the year ended 31st December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

- (i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the council books of Accounts had been properly kept.
- (ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2023 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

 24-6-2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

Birnin Kudu Local Government Council received the Sum of Four Billion, One Hundred and Forty Three Million, Eight Hundred and Forty Five Thousand, Four Hundred and Forty Two Naira, Seventy Three Kobo Only (N4,143,845,442.73) as statutory allocation from the federation accounts for the year 2023, representing 118.09% of the estimated amount of Three Billion, Five Hundred and Eight Million, Nine Hundred and Eighty Two Thousand Seven Hundred and Ninety Nine Naira only N3,508,982,799.00.

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Ninety Three Million, Four Hundred and Sixty Six Thousand, One Hundred and Sixty Five Naira Thirty Three Kobo Only N93,466,165.33 was received as augmentation from Stabilization Account Ministry for Local Government for the year 2023, which represents 42.53% only of the budgeted amount of N219,759,909.00

3. INDEPENDENT REVENUE:

The Sum of Twenty Seven Million, Eight Hundred and Fifty Five Thousand, Five Hundred and Sixty Five Naira Forty Five Kobo Only N27,855,565.45 was generated as internally generated revenue, which represent a mere 71.52% of the budgeted amount N38,950,000.00

4. BANK RECONCILIATION STATEMENTS:

All the accounts maintained by the local government council have been properly reconciled.

5. BUDGET PERFORMANCE:

The budget performance for the year ended 31st December 2023 in respect of local government revenue and expenditure is summarized as follows.

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	3,508,982,779.00	4,143,845,442.73	-634,862,663.73	118.09
AUGUMENTATION	219,759,909.00	93,466,165.33	126,293,743.67	42.53
INDEPENDENCE REVENUE	38,950,000.00	27,855,565.45	11,094,434.55	71.52
TOTAL REVENUE	3,767,692,688.00	4,265,167,173.51	-497,474,485.51	113.20
EXPENDITURE				
RECURRENT EXPENDITURE	2,598,237,798.00	3,407,211,230.84	-808,973,432.84	131.14
CAPITAL EXPENDITURE	863,552,829.00	804,193,445.43	59,359,383.57	93.13
TOTAL EXPENDITURE	3,461,790,627.00	4,211,404,676.27	-749,614,049.27	121.65



1. TOTAL REVENUE:

From the table above, the Sum of Four Billion, Two Hundred and Sixty Five Million, One Hundred and Sixty Seven Thousand, One Hundred and Seventy Three Naira Fifty One Kobo Only 4,265,167,173.51 was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 113.20% of the estimated amount of N3,767,692,708.00

2. RECURRENT EXPENDITURE:

The sum of Three Billion, Four Hundred and Seven Million, Two Hundred and Eleven Thousand, Two Hundred and Thirty Naira Eighty Four Kobo Only N3,407,211,230.84 was expended on recurrent items, representing 131.14% of the budgeted amount of N2,598,237,798.00

3. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Eight Hundred and Four Million, One Hundred and Ninety Three Thousand, Four Hundred and Forty Five Naira Forty Three Kobo Only 804,193,445.43 indicating 93.13% of the estimated amount of N 863,552,829.00.

4. RECOMMENDATIONS

- New avenues should be exploiting in order to improve local government council's internal revenue.
- More spending on recurrent items is drastically reduced.
- The local government should direct more resources on capital projects.

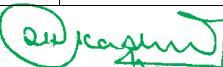
QUERIES ISSUES FOR THE PERIOD OF JANUARY TO 31ST DECEMBER 2023

Queries amounting to the sum of Three Hundred and Ninety Six Million, Nine Hundred and Fifty Two Thousand, Eight Hundred Naira Thirty Two Kobo (₦396,952,800.32) was issue to Birnin Kudu Local Government Council and the sum of Three Hundred and Thirty Six Million, One Hundred and Forty Three Thousand, Eighty One Naira Seventy Three Kobo (₦336,143,081.73) was responded and verified, where, Sixty Million, Eight Hundred and Nine Thousand, Seven Hundred and Eighteen Naira Fifty Nine Kobo (₦60,809,718.59) remained unresolved. The council is urged to resolve the outstanding. Below is the table for the Details.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/BKD/ZO/BKD/L.Q/23/1	Un Documented Payment Vouchers	40,557,853.00	38,776,948.41	1,780,904.59
2	ALG/BKD/ZO/BKD/L.Q/23/2	Over Expenditure	32,467,714.00	5,000,000.00	27,467,714.00
3	ALG/BKD/ZO/BKD/L.Q/23/3	Irregular Payment	21,545,000.00	21,545,000.00	0.00
4	ALG/BKD/ZO/BKD/L.Q/23/4	No Contract Agreement	3,017,500.00	3,017,500.00	0.00
5	ALG/BKD/ZO/BKD/L.Q/23/5	Un Accounted Payment Vouchers	1,778,000.00	1,778,000.00	0.00
6	ALG/BKD/ZO/BKD/L.Q/23/6	Payment without Attached	11,211,000.00	2,520,000.00	8,691,000.00
7	ALG/BKD/ZO/BKD/L.Q/23/7	Payment Without O.C.V	2,122,000.00	2,122,000.00	0.00
8	ALG/BKD/ZO/BKD/L.Q/23/8	No C.M Approval	3,173,000.00	3,173,000.00	0.00
9	ALG/BKD/ZO/BKD/L.Q/23/9	Outstanding Payment Vouchers	19,804,500.00	19,804,500.00	0.00
10	ALG/BKD/ZO/BKD/L.Q/23/10	Service Not Rendered	12,952,100.00	0.00	12,952,100.00
11	ALG/BKD/ZO/BKD/L.Q/23/11	No Chairman Approval	24,966,365.00	20,751,365.00	4,215,000.00
12	ALG/BKD/ZO/BKD/L.Q/23/12	Irregular Payment	63,994,150.00	61,519,150.00	2,475,000.00
13	ALG/BKD/ZO/BKD/L.Q/23/13	Outstanding Payment Vouchers	13,738,000.00	12,470,000.00	1,268,000.00
14	ALG/BKD/ZO/BKD/L.Q/23/14	Service Not Rendered	1,960,000.00	0.00	1,960,000.00
15	ALG/BKD/ZO/BKD/L.Q/23/15	No Contract Agreement	10,377,437.69	10,377,437.69	0.00
16	ALG/BKD/ZO/BKD/L.Q/23/17	Sure - P Contract No Agreement	133,288,180.63	133,288,180.63	0.00
TOTAL			396,952,800.32	336,143,081.73	60,809,718.59
PERCENTAGE			100%	84.68%	15.32%

 24-6-2024

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



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

1. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every department of Birnin Kudu 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 spend much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Three Hundred and Ninety Six Million, Nine Hundred and Fifty Two Thousand, Eight Hundred Naira Thirty Two Kobo (₦396,952,800.32) was issued to Birnin Kudu Local Government Council and the sum of Three Hundred and Thirty Six Million, One Hundred and Forty Three Thousand, Eighty One Naira Seventy Three Kobo (₦336,143,081.73) was responded and verified, while, Sixty Million, Eight Hundred and Nine Thousand, Seven Hundred and Eighteen Naira Fifty Nine Kobo (₦60,809,718.59) remained unresolved. The council is urged to resolve the outstanding.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birnin Kudu Local Government staff and Local Education Authorities. To this effect, a sum of Twenty Nine (29) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Forty Four Million, Five Hundred and Seventy Seven Thousand, Nine Hundred and Fifty Naira N44,577,950.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end up with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Fifteen 15 numbers of staff retired and deceased owed Birnin Kudu Local Government Council, the sum of One Million, Five Hundred and Thirty Two Thousand , Six Hundred and Fifty Seven Naira N1,532,657.00 only which has to be deducted and remitted back by the pension administration.

 24 - 6 - 2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/BKD/ZO/BKD/L.Q/23/1

Local Govern No:
HON. CHAIRMAN

The,
BIRNIN KUDU Local Government

Audit Form 1

Station: BIRNIN KUDU L.G
Pv. No.: _____ Date: _____
Head _____ CC Sub Head: CC
Amount N: CC CC
Payee: 40,557,853.00
Nature of Payment: 13,748,478

SUNDRY
Date: 6/06/2023

AUDIT QUERRY

UNDEDOCUMENTED PAYMENT

Expenditure to the tune of Forty Million five Hundred and fifty Seven Thousand Eight Hundred fifty three Naira Only (#40,557,853) Have been made without full supporting document attached for the period of Jan and feb 2023, for details see attached.

This contradicts provision of financial memoranda chapter 14:4(8)

In view of the above all officer concerned should rectify, and this office be informed accordingly for further action.

Same is copied to the Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for their information and further actions.

Signature
SALISU MUSA CNA

AREA AUDITOR

BIRNIN KUDU LOCAL GOVT.



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Q5
ALG/BKD/ZO/BKD/LQ2/23
Local Querry No. Hon. Chairman
The, Birnin Kudu - Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 32,467,714
Payee: Various
Nature of Payment: Over
Expenditure
Date:

AUDIT QUERRY

OVER EXPENDITURE JULY - SEPTEMBER 2023

It was observed that payment made to the tune of Thirty Two Million Four Hundred and Sixty-Seven Thousand Seven Hundred and Fourteen Naira (N32,467,714) only were made as a result of over-expenditure without seeking the authority's approval to spend the said amount.

Therefore, the concerned officers should immediately seek for an AISE for the attached list expenditure.

This same is copied to the Auditor General Local Governments' and Zonal Audit Director Birnin Kudu Zone for their information and action.

Faruk Umar Muhammad
Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DDCP
Deal pls
Hall DCA
DCA Pls treat
1/12/23 *Deals AG 30/11/23*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LQ3/23
The, Hon. Chairman
Birnin Kudu Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 44,295,100
Payee: Various
Nature of Payment: Irregular
Payment Vouchers
Date:

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHER JULY - SEPT 2023

Various payment vouchers amounting to Forty-Four Million, Two Hundred and Ninety-Five Thousand, One Hundred Naira (N44,295,100) were made without necessary attachment, such as invoice, SRV, Council resolution and other related documents to support the payments.

Therefore, the concerned officers should make this attachment available to support the payment vouchers and inform this office for further verification.

Copied to the Auditor General Local Governments and Zonal Audit Director Birnin Kudu Zone, for their information and necessary action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
Deal Pls
Hai
DCA Pls treat
1/12/23 Querry AG 30/11/23



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LQ4/23
The, Hon. Chairman
Birnin Kudu Local Government

Audit Form I

Station: Birnin Kudu
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 3,017,500.00
Payee: Various
Nature of Payment: Payment made
without Contract agreement
Date:

AUDIT QUERRY

PAYMENTS MADE WITHOUT CONTRACT AGREEMENT

It was with a great dismay, that payment vouchers amounting to Three Million and Seventeen Thousand, Five Hundred Naira (N3,017,500.00) were paid to some contractors for the conduction of various project without contract agreement.

In view of the above, the action violated section 14:7 of the FM.

Therefore, the contractual agreement should be made available or the whole amount be refund and this office be furnish with treasury receipt.

Copied to Auditor-General Local Governments and Zonal Audit Director Birnin Kudu Zone, for their information and necessary action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
P/S dear
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1/12/23
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Pls treat
@ukayu 30/11/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LQ5/23
The Hon. Chairman
Birnin Kudu Local Government

198
Audit Form 1

Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 1,778,000.00
Payee: Various
Nature of Payment: Unaccounted
Payment vouchers
Date:

AUDIT QUERRY UNACCOUNTED PAYMENT VOUCHERS

Payment vouchers amounting to One Million Seven Hundred and Seventeen-Eight Thousand Naira (N1,778,000.00) were been observed unaccounted for the period of July-September. This action contradict section 14:13 of FM

Therefore, the concerned officers should account for the amount stated and this office be inform for necessary action.

Copied to Auditor General Local Governments and the Zonal Audit Director Birnin Kudu Zone, for their information and necessary action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DDCA
you are dealing
with
DCA
Please treat
as cash *AG 30/12/23*
1/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LO6/23
Hon. Chairman
The, Birnin Kudu Local Government

WPA
Audit Form 1

Station: Birnin Kudu
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 11,211,000
Payee: Various
Nature of Payment: Payment without attachment
Date:

AUDIT QUERRY

PAYMENT WITHOUT ANY ATTACHMENT

It has been observed that payment vouchers amounting to Eleven Million Two Hundred and Eleven Thousand Naira (N11,211,000) were made without necessary related document to justifies the payments. Such documents includes; No claims, No approval, no invoice and SRV for purchases.

Therefore, the concerned officers should correct the anomalies and this office be inform for further verification.

This is copied to Auditor General Local Governments and the Zonal Audit Director Birnin Kudu Zone.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
Deal pls
HHR
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1/12/23
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pls treat
20/1/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/BKD/ZO/BKD/LQ7/23
The Hon. Chairman
Birnin Kudu Local Government

Audit Form I

Station: Birnin Kudu
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 2,122,000.00
Payee: Various
Nature of Payment: Payment
Vouchers without O.C.V
Date:

AUDIT QUERRY

PAYMENT MADE WITHOUT O.C.V

During our audit routine verification and examination, we observed that payment vouchers amounting to Two Million One Hundred and Twenty Two Thousand Naira (₦2,122,000.00) were paid without officer controlling the vote of the department.

Therefore, the concerned officers should immediately correct this anomalies and this office be inform.

Copied to Auditor General Local Governments and the Zonal Audit Director Birnin Kudu Zone for their information

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DDCA

Dear Sirs
Please
Pls treat
AG 80/1/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Q11
Local Querry No. ALG/BKD/ZO/BKD/LQ8/23
Hon. Chairman
The, Birnin Kudu
Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 3,173,000.00
Payee: Various
Nature of Payment: No Approval
by the Chairman
Date:

AUDIT QUERRY

PAYMENT VOUCHERS WITHOUT CHAIRMAN'S APPROVAL

It was observed with dismay that payment vouchers worth Three Million One Hundred and Seventy-Three Naira (N3,173,000.00) was made without the approval of the Chief Accounting Officer of the Local Government.

In view of the above, the payment vouchers should be given approval from the Chairman and this office be inform for necessary action.

This is copied to the Auditor General Local Governments and the Zonal Audit Director Birnin Kudu Zone for their information.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
pls deal
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AG 20/11/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LQ9/23
Hon. Chairman
The, Birnin Kudu
Local Government

(P12)
Audit Form I

Station: Birnin Kudu
Pv. No.: Various State: Various
Head: Various Sub Head: Various
Amount N: 19,804,500.00
Payee: Various
Nature of Payment: Outstanding
Payment Vouchers
Date:

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS JULY-SEPT. 2023

Payment vouchers-amounting to Nineteen Million, Eight Hundred and Four, Five Hundred Naira (N19,804,500) were made without raising the payment vouchers. The violate chapter 14:3 of the FM.

Therefore, the concerned officers should produce the said payment voucher and this office be inform for further verification.

Copied to Auditor General Local Governments and the Zonal Audit Director Birnin Kudu Zone for their information.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DDCA
Pls deal
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1/12/23
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Q4 result AC 30/11/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Q13
ALG/BKD/ZO/BKD/LQ10/23
Local Querry No: Hon. Chairman
The: Birnin Kudu
Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head _____ Sub Head: Various
Amount N: 12,952,100
Payee: Various
Nature of Payment: Services
Not Rendered
Date: _____

AUDIT QUERRY

SERVICES NOT RENDERED

Payment vouchers amounting to Twelve Million Nine Hundred and Fifty Two Thousand One Hundred Naira (N12,950,100.00) only were paid without rendering the services.

The action contradict Chapter 14:7 of the Financial Memoranda and Chapter (8) of Financial Regulation. Refer attached schedule for details.

Therefore, the concerned officers should render the said services or all amount be recover.

Copied to Auditor General Local Governments' and Zonal Audit Director Birnin Kudu Zone for their necessary action.

Faruk Umar Muhammad
AREA AUDIT
Birnin Kudu L.G.

DDCA
PTS deal
HCU
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1/12/23
Pls treat
24/12/23 AG 30/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Q14
Local Querry No. ALG/BKD/ZO/BKD/LQ11/23
Hon. Chairman
The _____
Birnin Kudu Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head _____ Various Sub Head: _____
Amount N: 24,966,365
Payee: Various
Nature of Payment: Payment
Without Chairman Approval
Date: 16/01/2024

AUDIT QUERRY

PAYMENT WITHOUT CHAIRMAN'S APPROVAL

Various payment amounting to Twenty Four Million Nine Hundred and Sixty Six Thousand Naira Three Hundred and Sixty Five Naira only (N24,966,365.00) were made without approval of the Chairman before payment is effected.

In view of the above, the approval should be granted attached to the affected vouchers and this office be informed for further verification, or else the whole amount be recovered.

This is copied to Auditor General Local Governments Jigawa State and Zonal Director Birnin Kudu Zone for their information and action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G

DCA
go through & deal

Debtors AG 7/3/24

D.B.C.S accordingly
The AF account stop
7/3/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Q15
Local Querry No: ALG/BKD/ZO/BKD/LQ12/23
The, Hon. Chairman
Birnin Kudu Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 63,994,150
Payee: Various
Nature of Payment: Irregular
Payment Vouchers.
Date: 16/01/2024

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

During our routine Audit inspection and verification, we observed that payment amounting to Sixty Three Million Nine Hundred and Ninety Four Thousand One Hundred and Fifty Naira (N63,994,150.00) only were made without necessary supporting attachments, such as council extract, invoice, bill of quantities and SRV to support the payment. Refer to the attached scheduled for guidance.

In view of the above, therefore, the concerned officers should make to prepare and make the attachments available to support the payment vouchers and this office be informed accordingly.

This is copied to Auditor General Local Governments, Jigawa State and the Zonal Director Birnin Kudu Zone for their information and necessary action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
Pls deal
Quarsh AG 7/3/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/BKD/ZO/BKD/LQ13723
The Hon. Chairman
Birnin Kudu Local Government

(Q6)
Audit Form 1

Station: Birnin Kudu
Pv. No.: Various Date: Various
Head: Various Sub Head: Various
Amount N: 13,738,000
Payee: Various
Nature of Payment: Outstanding
Payment Vouchers
Date: 16/01/2024

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS OCT. - DEC., 2023

It was observed that payment vouchers amounting to Thirteen Million, Seven Hundred and Thirty Eight Thousand Naira (N13,738,000) were made without raising the payment vouchers to buttress the expenditure. This action violate chapter 14:3 of the Financial Memoranda.

In view of the above, therefore, the concerned officers should produce the said payment vouchers and this office be informed for further verification.

This is copied to Auditor General Local Governments Jigawa State and Zonal Director Audit Birnin Kudu Zone, for their information and necessary action.

Pls treat
Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
[REDACTED] AG 7/3/24

Noted & act accordingly
Moct 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LQ16/23
Hon. Chairman
The,
Birnin Kudu Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 133,288,180.63
Payee: Various
Nature of Payment: Sure-P contract
Without agreement
Date: 16/01/2024

AUDIT QUERRY **CONTRACT AWARDED AS PER SURE-P WITHOUT CONTRACT AGREEMENT & COUNCIL EXTRACT**

It was observed that payment vouchers amounting to One Hundred and Thirty Three Million Two Hundred and Eighty Eight Thousand One Hundred and Eighty Naira Sixty Three Kobo (N133,288,180.63) as per SURE-P contract were paid without contract agreement and council extract attachment to support the payments made.

In view of the above, therefore, the concerned officers involved should correct this anomalies and inform this office as quick as possible or else the contract be terminated and recover the whole amount involved.

This is copied to Auditor General Jigawa State and the Zonal Audit Director Birnin Kudu Zone for their information and necessary action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
Shay & Deen

DSO Amash AG 2/3/24

Theft
Abeg (Btwn)



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/BKD/ZO/BKD/LQ15/23
The Hon. Chairman
Birnin Kudu Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 10,377,437.69
Payee: Various
Nature of Payment: Expenditure
Without contract agreement
Date: 16/01/2024

**AUDIT QUERRY
EXPENDITURE WITHOUT CONTRACT AGREEMENT**

Payment vouchers amounting to Ten Million Three Hundred and Seventy Seven Thousand, Four Hundred and Thirty Seven Thousand Naira Sixty Nine Kobo (N10,377,437.69) were paid without contract agreement for the period of October – December 2023.

The concerned officers should therefore correct this anomalies or the contact be terminated and the paid amount be recovered from the payee.

This is copied to Auditor General Local Governments Jigawa State and the Zonal Audit Director Birnin Kudu Zone, for their information and action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA
dear

@kashif AG 7/3/24
pls rectify
DCA 7/3/2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Q7
Local Querry No. ALG/BKD/ZO/BKD/LQ74/23
Hon. Chairman
The,
Birnin Kudu Local Government

Audit Form 1
Station: Birnin Kudu
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 1,966,000.00
Payee: Various
Nature of Payment: Service not
Rendered
Date: 16/01/2024

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED OCTOBER- DECEMBER 2023

It was observed during our examination of the payment vouchers amounting to one Million Nine Hundred and Sixty Six Thousand Naira (N1,966,000) and such vouchers were paid without rendering the said services.

In view of the above, therefore, the officers concerned should explain fully or else the whole amount involved be recover and this office be furnish with treasury details for further verification.

This is copied to Auditor General Local Governments Jigawa State and Zonal Audit Director Birnin Kudu Zone, for their information and necessary action.

Faruk Umar Muhammad
AREA AUDITOR
Birnin Kudu L.G.

DCA

Pls treat

AG 7/3/24

DS CA

piece pls

At best june 7/3/24



RESPONSE TO QUERIES



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
BKLG/FIN/S.5/VOL:II/01
Ref. No.....

May 2, 2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 3/5/24
RECEIVED

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

DCA
Go through & deal
② Kashim AG 3/5/24

RE - ANSWER OF AUDIT QUERY

Reference to the letter LG/AUD/BKD/L.Q/1/23, LG/AUD/BKD/L.Q/10/23 and LG/AUD/BKD/L.Q/11/23. I have write on the above mentioned subject matters as follows:-

UN ACCOUNTED PAYMENT JAN – MARCH, 2023 Q1

Un – accounted payment vouchers to the tune of Fourty Million Five Hundred and Fifty Seven Thousand, Eight Hundred and Fifty Three Naira Thirty Seven Kobo (N40, 557,853.37) are now fully accounted for your further verification.

OUTSTANDING PAYMENT VOUCHERS JULY – SEPTEMBER, 2023 Q9

Outstanding payment vouchers to the tune of Nineteen Million Eight and Four Thousand Five Hundred Naira (N19, 804,500.00) are now presented for verification.

Is very
super above & act
accordingly noted
for your
kindly
consideration



IRRIGULAR PAYMENT VOUCHERS JULY – SEPTEMBER, 2023 Q3

The irregular payment vouchers for the period of July to September to the tune of Fourty Four Million Two Hundred and Ninety Five Thousand One Hundred naira (~~N44, 295,100.00~~) are now documented in the Batch.

OVER EXPENDITURE WITHOUT AISE JULY – SEPTEMBER, 2023 Q2

The over payment of expenditure amounting to Thirty Two Million Four Hundred and Sixty Seven Thousand Seven Hundred and Fourteen Naira (32,467,714.00) have been prepared and submitted to the Ministry for Local Government for all heads affected to cover the over expenditure and have been approved.

PAYMENT WITHOUT ATTACHMENT JULY – SEPTEMBER, 2023 Q6

Payment vouchers without attachment amounting to Eleven Million Two Hundred and Eleven Naira (N11, 210,000.00) are fully documented to justify the payment.

PAYMENT WITHPUT CONTRACT AGREEMENT JULY – SEPTEMBER, 2023

Payment without contract agreement, agreement have been attached for further verification.

PAYMENT OF VOUCHERS WITHOUT CHAIRMAN APPROVAL JULY – SEPTEMBER, 2023 Q8

Payment without chairman approval to the tune of Three Million One Hundred and Seventy Three Thousand Naira (N3, 173,000.00). All payment vouchers have duly been approved by the Local Government Chairman.



PAYMENT WITHOUT OCV JULY – SEPTEMBER, 2023 Q7

Payment without OCV amounting to Two Million One Hundred Twenty Two Thousand Naira (**N2, 122,000.00**) the officers controlling vote have duly signed all the payment vouchers for further verification.

UN ACCOUNTED PAYMENT VOUCHERS JULY – SEPTEMBER, 2023 Q5

Un - accounted payment vouchers are fully accounted for further verification. ~~# 1,778,000.00~~

SERVICE NOT RENDERED JULY – SEPTEMBER, 2023 Q10

Service not rendered to the tune of Twelve Million Nine Hundred and Fifty Thousand Naira (**N12, 950,000.00**) are completely rendered.

OUTSTANDING PAYMENT VOUCHERS OCT – DEC 2023 Q13

Outstanding payment vouchers to the tune of Thirteen Million Seven Hundred and Thirty Eight Thousand Naira (**N13, 738,000.00**) the outstanding payment vouchers have been presented

IRRIGULAR PAYMENY VOUCHERS OCT – DEC 2023 Q12

Irregular payment vouchers to the tune of Sixty Three Million Nine Hundred and Ninety Four Thousand One Hundred and Fifty Naira (**N63, 994,150.00**) are fully documented

PAYMENT WITHOUT CHAIRMAN APPROVAL OCT – DEC 2023 Q11

All payment vouchers have been duly approved by the Local Government chairman. ~~# 24,966,365.00~~

SERVICE NOT RENDERED OCT – DEC 2023 Q14

Service not rendered for the payment vouchers are rendered amounting to One Million Nine Hundred and Sixty Six Thousand Naira (**N1, 966,000.00**)

FOR: HON. CHAIRMAN



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2023

EXPENDITURE WITHOUT CONTRACT AGREEMENT OCT – DEC 2023 Q15 *(Q18)*

Expenditure without contract agreement amounting to Ten Million Three Hundred and Seventy Seven Thousand Four Hundred and Thirty Seven Naira Sixty Nine Kobo (**N10,377,437.69**) agreement have been attached to the expenditure

CONTRACT AWARDED AS PER SURE – P WITHOUT AGREEMENT AND COUNCIL EXTRACT Q16 *(Q19)*

The sum of One Hundred and Thirty Three Million Two Hundred and Eighty Eight Thousand One Hundred and Eighty Naira Sixty Three Kobo (**N133, 288,180.63**) agreement and council extract are duly attached for verification.

2/. Best regards.

Kafilu Wada
03/05/2024

KAFILU WADA
TREASURER
FOR: HON. CHAIRMAN

Cc:-

Area Auditor,

Birnin kudu Local Government.

Zonal Auditor,

Birnin kudu Local Government.

Kafilu Wada
03/05/2024

KAFILU WADA
TREASURER
FOR: HON. CHAIRMAN