

# BIRNIN KUDU

## LOCAL GOVERNMENT COUNCIL

### JIGAWA STATE



2022

**CONSOLIDATED REPORT  
OF THE AUDITOR GENERAL  
on the**

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



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

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



**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 Council for the Year Ended 31st December, 2022



JIGAWA STATE OF NIGERIA

# BIRNIN KUDU LOCAL GOVERNMENT AREA

P.M.B  
Telephone  
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IN CASE OF REPLY PLEASE QUOTE  
REF. NO: .....

BKMLG/TRE/FIN/39/VOL.II

17-February-2023  
Date: .....

The Auditor General,  
Local Government Councils,  
Jigawa State.

## RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

(AA)/k2011/17/2/2023



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 31<sup>st</sup> December 2022 and its operation for the year ended on the date.

(AA)/k2011/17/2/2023

AHMAD ADAMU  
Treasurer

17/2  
2023

HON. MAGAJI YUSUF

Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS**  
**STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022**  
**(IPSAS CASH)**

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



S/N	Accounting Policies:
1	<p><b>Accounting Terminologies / Definitions</b></p> <ol style="list-style-type: none"><li>1. <b>Accounting policies</b> 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.</li><li>2. <b>Cash</b>: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li><li>3. <b>Cash equivalents</b> 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.</li><li>4. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li><li>5. <b>Cash flows</b> 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.</li><li>6. <b>Cash receipts</b> are cash inflows.</li><li>7. <b>Cash payments</b> are cash outflows.</li><li>8. <b>Cash Controlled by Birnin Kudu Local Government Council, Jigawa State Government</b>: 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.</li><li>9. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics:<ol style="list-style-type: none"><li>a. Is an entity with the power to contract in its own name;</li><li>b. Has been assigned the financial and operational authority to carry on a business;</li><li>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;</li><li>d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li><li>e. Is controlled by a public sector management or the government.</li></ol></li><li>10. <b>Notes to the GPFS</b> shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li></ol>



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

2.	<b>General Purpose Financial Statements (GPFS)</b> 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"><li>1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none"><li>a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li><li>b. separately identifies payments made by third parties on behalf of the State government.</li></ol></li><li>2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li><li>3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li><li>4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li><li>5. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li><li>6. Accounting Policies and Explanatory Notes.</li></ol>
3.	<b>Basis of Preparation and Legal Provisions</b> 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.	<b>Fundamental Accounting Concepts</b> 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"><li>a. Cash Basis of Accounting;</li><li>b. Understandability;</li><li>c. Materiality,</li><li>d. Relevance;</li><li>e. Going Concern Concept;</li><li>f. Consistency Concept</li><li>g. Prudence</li><li>h. Completeness, etc.</li></ol>
5.	<b>Accounting Period</b> The accounting year (fiscal year) is from 1 <sup>st</sup> January to 31 <sup>st</sup> December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	<b>Reporting Currency</b> The General Purpose GPFS are prepared in Nigerian Naira.
7.	<b>Department for Consolidation</b> 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.	<b>Comparative Information</b> The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	<b>Budget Figures</b> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	<b>Receipts</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
11.	<b>External Assistance</b> <ol style="list-style-type: none"><li>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.</li><li>External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li></ol>
12.	<b>Other Borrowings / Grants&amp; Aid Received</b> 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.	<b>Interest Received</b> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	<b>Government Business Activities</b> 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.	<b>Payments</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>



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

16.	<b>Loans Granted:</b> 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.	<b>Loan Repayments</b> 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.	<b>Interest on Loans:</b> 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.	<b>Foreign Currency Transactions:</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
20.	<b>Prepayments</b> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	<b>Investments:</b> 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.	<b>Leases</b> <ol style="list-style-type: none"><li>Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</li><li>Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</li></ol>
23.	<b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	<b>Advances</b> 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 Council for the Year Ended 31st December, 2022

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	<b>RECEIPTS:</b>			
3,000,000,000.00	Statutory Allocation	1	3,155,919,260.27	2,525,420,164.88
	<b>Independent Revenue</b>			
200,000.00	Taxes	2a	0.00	0.00
1,200,000.00	Rate	2b	0.00	755,000.00
14,990,000.00	Local Licenses and Fees	2c	4,043,958.10	5,463,604.00
5,600,000.00	Commercial Undertaking	2d	2,145,190.00	2,587,905.00
11,000,000.00	Rent of LGA Properties	2e	628,500.00	5,127,000.00
100,000.00	Interest and Dividend	2f	0.00	0.00
3,400,000.00	Miscellaneous	2g	10,040,245.00	1,783,889.00
<b>36,490,000.00</b>	<b>Total Independent Revenue</b>		<b>16,857,893.10</b>	<b>15,717,398.00</b>
3,036,490,000.00	<b>Total Receipt from Operating Activities</b>		<b>3,172,777,153.37</b>	<b>2,541,137,562.88</b>
	<b>PAYMENTS</b>			
62,694,080.00	Office Of The Chairman	3a	62,081,150.09	42,570,358.00
125,021,254.00	Planning, Research and Statistics	3b	116,800,991.55	97,932,640.00
43,296,262.00	The Council	3c	55,810,112.41	38,386,703.20
127,570,134.00	Personal Management	3d	147,827,262.27	143,970,460.00
317,378,860.00	Finance And Supply	3e	342,093,495.39	299,551,791.00
812,984,049.00	Education	3f	814,514,095.38	816,509,724.11
379,501,421.00	Medical And Health	3g	693,322,324.69	495,766,319.00
68,549,050.00	Agriculture &Natural Resources	3h	70,207,794.34	63,933,976.00
138,009,797.00	Works And Housing	3i	336,522,408.56	192,226,551.00
80,000,000.00	Traditional Office Holders	3j	136,482,626.97	126,133,389.00
125,924,070.00	Social And Community Dev.	3k	105,496,586.76	96,623,320.00
<b>2,280,928,977.00</b>	<b>Total Payment</b>		<b>2,881,158,848.41</b>	<b>2,413,605,231.31</b>
755,561,023.00	Net Cash Flow From Operating Activities		<b>291,618,304.96</b>	<b>127,532,331.57</b>
	<b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>			
982,052,829.00	Capital Expenditure	4	332,192,639.16	(182,759,503.00)
	<b>Net Cash Flow From Investing Activities</b>		<b>332,192,639.16</b>	<b>(182,759,503.00)</b>
	<b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>			
	Proceed From Loan	5a	7,119,693.67	1,186,893.00
	Other Noncurrent liabilities	5b	0.00	0.00
197,000,000.00	Other Capital Receipt	5c	39,626,730.35	9,112,393.43
	<b>Net Cash Flow From Financing Activities</b>		<b>46,746,424.02</b>	<b>10,299,286.43</b>
	(Increase)/Decrease in Investment		0.00	
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	<b>Total Cash flow from other Cash Equivalent</b>		<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>
	<b>Net Cash for the Year</b>		6,172,089.82	(44,927,885.00)
	Cash & Cash Equivalent as at 1st January,2020		5,424,929.00	50,352,814.00
	<b>CASH &amp; CASH EQUIVALENT AS AT 31ST DECEMBER, 2020</b>		<b>11,597,018.82</b>	<b>5,424,929.00</b>

The accompanying notes form part of these statements

AHMAD ADAMU  
Treasurer

Birnin Kudu Local Government, Jigawa State



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

STATEMENT NO. 2			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022			
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
<b>ASSETS</b>			
<b>LIQUID ASSETS:</b>			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	11,597,018.82	5,424,929.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
<b>TOTAL LIQUID ASSETS</b>		<b>11,597,018.82</b>	<b>5,424,929.00</b>
<b>INVESTMENT AND OTHER CASH ASSETS:</b>			
Impress			
Advance	7	8,509,020.33	15,628,714.00
Revolving Loans			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>8,509,020.33</b>	
<b>TOTAL ASSETS</b>		<b>20,106,039.15</b>	<b>21,053,643.00</b>
<b>LIABILITIES:</b>			
<b>PUBLIC FUNDS</b>			
Accumulated Fund	8	(135,844,856.85)	(134,897,253.00)
Non- Current Liabilities	9	155,950,896.00	155,950,896.00
Other Public Fund		0.00	0.00
<b>TOTAL LIABILITIES</b>		<b>20,106,039.15</b>	<b>21,053,643.00</b>

The accompanying notes form part of these statements

AHMAD ADAMU  
Treasurer

Birnin Kudu Local Government, Jigawa State



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

**STATEMENT NO. 3**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022**  
**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
2,525,420,164.88	STATUTORY ALLOCATIONS:	1	3,155,919,260.27	3,000,000,000.00
	<b>Independent Revenue</b>			
0.00	Taxes	2a	0.00	200,000.00
755,000.00	Rate	2b	0.00	1,200,000.00
5,463,604.00	Local Licenses and Fees	2c	4,043,958.10	14,990,000.00
2,587,905.00	Commercial Undertaking	2d	2,145,190.00	5,600,000.00
5,127,000.00	Rent of LGA Properties	2e	628,500.00	11,000,000.00
0.00	Interest and dividend	2f	0.00	100,000.00
1,783,889.00	Miscellaneous	2g	10,040,245.00	3,400,000.00
<b>15,717,398.00</b>	<b>SUB TOTAL INDEPENDENT REVENUE</b>		<b>16,857,893.10</b>	<b>36,490,000.00</b>
<b>2,541,137,562.88</b>	<b>TOTAL REVENUE</b>		<b>3,172,777,153.37</b>	<b>3,036,490,000.00</b>
	<b>LESS:EXPENDITURE</b>			
42,570,358.00	Office Of The Chairman	3a	62,081,150.09	62,694,080.00
97,932,640.00	Planning, Reserch and Statistics	3b	116,800,991.55	125,021,254.00
38,386,703.20	The Council	3c	55,810,112.41	43,296,262.00
143,970,460.00	Personal Management	3d	147,827,262.27	127,570,134.00
299,551,791.00	Finance And Supply	3e	342,093,495.39	317,378,860.00
816,509,724.11	Education	3f	814,514,095.38	812,984,049.00
495,766,319.00	Medical And Health	3g	693,322,324.69	379,501,421.00
63,933,976.00	Agriculture &Natural Resources	3h	70,207,794.34	68,549,050.00
192,226,551.00	Works And Housing	3i	336,522,408.56	138,009,797.00
126,133,389.00	Traditional Office Holders	3j	136,482,626.97	80,000,000.00
96,623,320.00	Social And Community Dev.	3k	105,496,586.76	125,924,070.00
<b>2,413,605,231.31</b>	<b>TOTAL EXPENDITURE</b>		<b>2,881,158,848.41</b>	<b>2,280,928,977.00</b>
<b>127,532,331.57</b>	<b>Operating Balance</b>		<b>291,618,304.96</b>	<b>755,561,023.00</b>
	<b>APPROPRIATIONS/TRANSFERS:</b>			
(182,759,503.00)	Transfer to Capital Development Fund		<b>291,618,304.96</b>	755,561,023.00

The accompanying notes form part of these statements

AHMAD ADAMU  
Treasurer

Birnin Kudu Local Government, Jigawa State



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

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022  
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
	Transfer from CRF		<b>291,618,304.96</b>	
9,112,393.43	<b>AID AND GRANTS</b>	<b>10</b>	39,626,730.35	197,000,000.00
	<b>TOTAL REVENUE AVAILABLE</b>		<b>331,245,035.31</b>	
	<b>LESS: CAPITAL EXPENDITURE</b>			
(182,759,503.00)	Capital Expenditure	<b>11</b>	332,192,639.16	982,052,829.00
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>332,192,639.16</b>	<b>982,052,829.00</b>
	<b>INTANGIBLE ASSETS</b>		<b>(947,603.85)</b>	
	<b>CLOSING BALANCE</b>		<b>(947,603.85)</b>	

The accompanying notes form part of these statements

AHMAD ADAMU  
Treasurer

Birnin Kudu Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022			
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
N		N	N
1	Statutory Allocation	3,155,919,260.27	2,525,420,164.88
2a	Taxes	0.00	0.00
2b	Rate	0.00	755,000.00
2c	Local Licenses and Fees	4,043,958.10	5,463,604.00
2d	Commercial Undertaking	2,145,190.00	2,587,905.00
2e	Rent of LGA Properties	628,500.00	5,127,000.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	10,040,245.00	1,783,889.00
3a	Office Of The Chairman	62,081,150.09	42,570,358.00
3b	Planning, Reserch and Statistics	116,800,991.55	97,932,640.00
3c	The Council	55,810,112.41	38,386,703.20
3d	Personal Management	147,827,262.27	143,970,460.00
3e	Finance And Supply	342,093,495.39	299,551,791.00
3f	Education	814,514,095.38	816,509,724.11
3g	Medical And Health	693,322,324.69	495,766,319.00
3h	Agriculture &Natural Resources	70,207,794.34	63,933,976.00
3i	Works And Housing	336,522,408.56	192,226,551.00
3j	Traditional Office Holders	136,482,626.97	126,133,389.00
3k	Social And Community Dev.	105,496,586.76	96,623,320.00
4	Capital Expenditure	332,192,639.16	(182,759,503.00)
5a	Proceed From Loan	7,119,693.67	1,186,893.00
5b	Other non current liabilities	0.00	0.00
5c	Other Capital Receipt	39,626,730.35	9,112,393.43
6	<b>CASH AND BANK BALANCES</b>	<b>11,597,018.82</b>	5,424,929.00
7	<b>ADVANCES</b>	<b>8,509,020.33</b>	15,628,714.00
8	<b>ACCUMULATED FUND</b>	<b>(135,844,856.85)</b>	(134,897,253.00)
9	<b>NON CURRENT LIABILITIES</b>	<b>155,950,896.00</b>	155,950,896.00
10	AID AND GRANTS	39,626,730.35	<b>9,112,392.96</b>
11	Capital Expenditure	332,192,639.16	182,759,503.00

The accompanying notes form part of these statements

AHMAD ADAMU  
Treasurer

Birnin Kudu Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	ECOLOGICAL / SURE-P	SHARE OF EXCHANGE AND OTHER MISCELLANOUS RECEIVED	TOTAL
JANUARY	148,899,014.43	90,656,157.57		1,472,320.38	241,027,492.38
FEBRUARY	73,436,775.36	84,927,344.10		32,976,966.24	191,341,085.70
MARCH	98,861,865.36	78,200,809.74		27,570,543.33	204,633,218.43
APRIL	146,109,785.56	96,625,086.71		0.00	242,734,872.27
MAY	130,070,058.56	79,313,927.69		9,105,566.26	218,489,552.51
JUNE	110,796,553.35	94,117,450.78	54,305,984.69	46,115,769.14	305,335,757.96
JULY	175,163,532.38	90,959,080.84		0.00	266,122,613.22
AUGUST	227,361,626.68	83,935,819.91		0.00	311,297,446.59
SEPTEMBER	129,712,679.90	101,424,746.49		0.00	231,137,426.39
OCTOBER	139,348,715.39	89,671,191.94		27,595,716.12	256,615,623.45
NOVEMBER	123,587,146.31	101,902,783.71		22,061,630.42	247,551,560.44
DECEMBER	193,295,855.20	97,337,912.04	130,730,899.96	18,267,943.73	439,632,610.93
<b>TOTAL</b>	<b>1,696,643,608.48</b>	<b>1,089,072,311.52</b>	<b>185,036,884.65</b>	<b>185,166,455.62</b>	<b>3,155,919,260.27</b>

DETAILS OF NOTE 2a-2g	
<b>NOTE 2a: TAXES</b>	
<b>TOTAL</b>	<b>0.00</b>
<b>NOTE 2b: RATE</b>	
Tenement rate	
<b>TOTAL</b>	<b>0.00</b>
<b>NOTE 2c: LOCAL LICENSES AND FEES</b>	
canoe license fee	20,000.00
motor cycle fee	23,000.00
Truck fees	25,000.00
slaughter fee	65,000.00
hawkers permit	1,146,361.56
bathing house license fee	48,000.00
kiosk license	39,000.00
bakery house	35,000.00
dried fish /meat	42,000.00
central of noise	125,000.00
cinematography permit	40,000.00
in pounding of animal fees	27,000.00
birth and death registration fee	615,970.00
general contractor registration fee	120,000.00
tender fee	2,134,916.00
sand dredging license	353,000.00
minor industry license fee	5,000.00
filling of trees	33,000.00
produce buying license	278,850.00
rice mill/cassava grinding license	3,000.00
corn grinding	12,200.00
wood making carpentry work shop	15,000.00
battery charge license	285,000.00
vulganizers license	6,250.00



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

circuit/watch repairs license fee	17,250.00
motor mechanic/car wash	77,500.00
building license fee	45,000.00
block making machine fees	112,700.00
advertisment rate	4,000.00
customary of occupancy	25,000.00
printing press	6,000.00
panel beater	12,500.00
TV/radio w/shop fee	8,500.00
open air	45,000.00
<b>TOTAL</b>	<b>4,043,958.10</b>
<b>NOTE 2d: COMMERCIAL UNDERTAKING</b>	
Market	720,410.00
Motor park	373,780.00
Shops and shopping center	731,000.00
Cattle markets	191,600.00
abattoir	130,400.00
<b>TOTAL</b>	<b>2,145,190.00</b>
<b>NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES</b>	
Rent on Other Local Government Building	17,500.00
Rent on Other Land property	611,000.00
<b>TOTAL</b>	<b>628,500.00</b>
<b>NOTE 2g: MISCELLEANOUS</b>	
Recovery of losses and overpayment	10,040,245.00
Payment in lieu of resignations notice	0.00
<b>TOTAL</b>	<b>10,040,245.00</b>
<b>NOTE 3a: OFFICE OF THE CHAIRMAN</b>	
2001/1 Personnel Cost	14,453,588.70
2001/2 Traveling & Transport	870,000.00
2001/3 Utility Service	0.00
2001/4 Telephone and Postal service	0.00
2001/5 Stationary and printing	0.00
2001/6 Maintenance of furniture & equipment	0.00
2001/7 Maintenance of Vehicle and capital assets	0.00
2001/8 Consultancy service & special committee	12,720,000.00
2001/9 Grand contribution and subvention	0.00
2001/10 Training staff development & welfare	1,514,025.34
2001/11 Entertainment & Hospitality	1,840,000.00
2001/12 Miscellaneous expenses	30,533,536.05
2001/13 Provision of service material	150,000.00
2001/14 Contribution to pension fund	0.00
<b>TOTAL</b>	<b>62,081,150.09</b>



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

<b>NOTE 3b: PLANNING, RESEARCH AND STATISTICS</b>		
2002/1	Personnel Cost	89,996,491.55
2002/2	Traveling & Transport	970,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	19,650,500.00
2002/9	Grand contribution and subvention	929,000.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	5,255,000.00
2002/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>116,800,991.55</b>
<b>NOTE 3c: THE COUNCILS</b>		
2003/1	Personnel Cost	22,403,762.41
2003/2	Traveling & Transport	780,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	3,000,000.00
2003/8	Consultancy service & special committee	14,130,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,357,000.00
2003/11	Entertainment & Hospitality	1,750,000.00
2003/12	Miscellaneous expenses	12,389,350.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>55,810,112.41</b>
<b>NOTE 3d: PERSONAL MANAGEMENT</b>		
2004/1	Personnel Cost	44,961,243.96
2004/2	Traveling & Transport	750,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	230,000.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	55,246,077.42
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	21,097,140.91
2004/11	Entertainment & Hospitality	22,619,800.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	2,923,000.00
2004/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>147,827,262.29</b>



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

**NOTE 3e: FINANCE AND SUPPLY**

2005/1	Personnel Cost	25,834,622.30
2005/2	Traveling & Transport	691,992.40
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	4,844,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	33,340,261.02
2005/9	Grand contribution and subvention	32,564,106.50
2005/10	Training staff development & welfare	0.00
2005/11	Entertainment & Hospitality	26,936,854.03
2005/12	Miscellaneous expenses	151,339,718.14
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	66,541,941.00
	<b>TOTAL</b>	<b>342,093,495.39</b>

**NOTE 3f: EDUCATION**

2006/1	Personnel Cost	741,264,778.98
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	22,677,900.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	50,571,416.40
	<b>TOTAL</b>	<b>814,514,095.38</b>

**NOTE 3g: WASH**

2007/1	Personnel Cost	274,404,158.59
2007/2	Traveling & Transport	2,255,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	362,050,912.28
2007/8	Consultancy Service & Special Committee	5,650,000.00
2007/9	Grand Contribution and Subvention	9,835,420.36
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	2,355,000.00
2007/13	Provision of service material	27,615,153.06
2007/14	Contribution to pension fund	9,102,898.90
	<b>TOTAL</b>	<b>693,322,324.69</b>



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

<b>NOTE 3h: AGRIC AND NATURAL RESOURCES</b>		
2008/1	Personnel Cost	60,160,135.34
2008/2	Traveling & Transport	100,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	600,000.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	9,347,659.00
2008/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>70,207,794.34</b>
<b>NOTE 3i: WORKS AND HOUSING</b>		
2009/1	Personnel Cost	36,338,247.34
2009/2	Traveling & Transport	3,585,000.00
2009/3	Utility Service	700,000.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	295,749,161.22
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	150,000.00
2009/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>336,522,408.56</b>
<b>NOTE 3j: TRADITIONAL OFFICE HOLDERS</b>		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	0.00
2010/10	Training staff development & welfare	136,482,626.97
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>136,482,626.97</b>



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

<b>NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT</b>		
2011/1	Personnel Cost	51,290,617.16
2011/2	Traveling & Transport	1,337,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	10,255,555.54
2011/9	Grand contribution and subvention	22,715,456.26
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	3,670,000.00
2011/13	Provision of service material	16,227,957.80
2011/14	Contribution to pension fund	0.00
<b>TOTAL</b>		<b>105,496,586.76</b>
<b>NOTE 4: CAPITAL EXPENDITURE, 2020</b>		
HEAD	PURPOSE	AMOUNT
4001/2	Purchase of grains	1,410,200.00
4001/3	Drilling of tubewall	3,000,000.00
4002/1	Construction of slaughter slabs	395,740.89
4003/1	Establishment of nursery	3,300,000.00
4003/4	Demarcation of grazing reserve	1,244,000.00
4006/3	Extension of electricity at babaldu, bigidan and sumamiya	3,161,000.00
<b>SUB TOTAL</b>		<b>12,510,940.89</b>
5001/1	Construction of islamiyya & primary school at dutsi danga, halinbe, jata	5,258,655.29
5001/1	2% contribution to Jigawa state university	27,116,575.92
5001/3	Purchase of school furniture	22,902,888.84
5002/2	Construction of public convenience at BKD	2,000,000.00
5004/3	Social intervention programme	2,494,000.00
<b>SUB TOTAL</b>		<b>59,772,120.05</b>
6001/1	Purchase of hand pump materials	15,000,000.00
6001/2	Drilling of new hand pump at 5 communities	5,594,242.00
6001/3	Extension of pipe born water at kangire, kantoga & y/damai	1,931,272.09
6002/1	Construction of drainage at BKD, nafara, tukuda samamiya	3,985,776.99
6002/2	Control of erosion at y/damai, kyalesu, babaldu, kangire	33,933,195.59
6002/3	Construction of drainage at t/babba,u/ya, andaza,kangire	2,487,910.14
6002/4	Construction of drainage at y/damai, budinga, kawo, tudun babba	2,000,000.00
6002/7	Control of erosion at zazika, jiboga, sabon-gari etc	3,959,956.14
6002/11	Control of erosion at kangire	6,745,668.09
6004/8	Construction of drainage	2,971,196.34
6004/2	Asst. To community development	24,390,000.00
<b>SUB TOTAL</b>		<b>102,999,217.38</b>
7001/1	Contribution to state and LGA joint project	118,190,019.00
7001/2	Payment of land compensation	2,630,000.00
7001/3	Settlement of outstanding liabilities	19,538,057.00
7001/4	Purchase of additional furniture to LGA office	3,752,284.28
7002/7	Fencing of NYSC Lodge	1,000,000.00
7002/1	Construction of wurno district head	7,000,000.00
7002/10	Renovation of duplex	4,800,000.00
<b>SUB TOTAL</b>		<b>156,910,360.28</b>
<b>GRAND TOTAL</b>		<b>332,192,639.16</b>



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

**NOTE 5a : (PROCEED FROM LOAN)**

Previous Year Advance	15,628,714.00
Current Year Advance	8,509,020.33
<b>MARGIN</b>	<b>7,119,693.67</b>

**NOTE 5b : (Other Non Current Liabilities)**

Current year NCL	155,950,896.00
Previous year NCL	155,950,896.00

**NOTE 5c : (OTHER CAPITAL RECEIPTS)**

MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	11,761,064.00	11,925,689.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	3,500,000.00	3,664,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	4,500,000.00	4,664,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	3,390,159.75	3,554,785.30
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>37,651,223.75</b>	<b>39,626,730.35</b>

**NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022**

UNITY BANK PLC (MAIN A/C)	7,295,864.60
UNITY BANK PLC (OVERHEAD A/C)	340,330.09
UNITY BANK PLC (SALARY A/C)	2,971,850.05
POLARIS BANK PLC (LOAN A/C)	958,988.47
UBA PLC (REVENUE A/C)	29,985.61
<b>TOTAL</b>	<b>11,597,018.82</b>

**NOTE 7: ADVANCES FOR THE YEAR 2022**

PERSONAL ADVANCE	
OTHER ADVANCES	
<b>TOTAL</b>	<b>8,509,020.33</b>

**NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022**

Accumulated Fund B/F	(134,897,253.00)
Closing Balance	(947,603.85)
Accumulated Fund C/D	<b>(135,844,856.85)</b>

**NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022**

STATE	0.00
FEDERAL	0.00
OTHER DEPOSITS	155,950,896.00
<b>TOTAL</b>	<b>155,950,896.00</b>

**NOTE 10 : OTHER CAPITAL RECEIPT**

MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	11,761,064.00	11,925,689.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	3,500,000.00	3,664,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	4,500,000.00	4,664,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	3,390,159.75	3,554,785.30
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>37,651,223.75</b>	<b>39,626,730.35</b>



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



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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

SCOPE

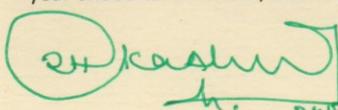
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

  
28/06/2023.

SHEHU A. KAILA,CNA, ACMA,FCIIC  
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 Council for the Year Ended 31st December, 2022

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

1. **STATUTORY ALLOCATIONS:** -The Sum of Three Billion One Hundred and Fifty-Five Million Nine Hundred and Nineteen Thousand Two Hundred and Sixty Naira Twenty-Seven Kobo only (N3,155,919,260.27) was received by Birnin Kudu Local Government Council as statutory allocation from the federation account during the year 2022. This represents 105% of the approved estimated amount of N3,000,000,000.00
2. **CAPITAL RECEIPT:** The Sum of Thirty-Nine Million Six Hundred and Twenty- Six Thousand, Seven Hundred and Thirty Naira Thirty-Five Kobo Only (N39,626,730.35) was received as capital receipt for the period of January – December 2022. The amount represents only 20% of the approved budgeted amount of N197,000,000.00
3. **INTERNAL GENERATION REVENUE:** The revenue section of the local government realized the Sum of Sixteen Million Eight Hundred and Fifty-Seven Thousand Eight Hundred and Ninety-Three Naira Ten Kobo Only (N16,857,893.10) as internally generated revenue during the year ended 31<sup>st</sup> December 2022 which represent only 46% of the approved estimated amount of N36,490,000.00
4. **BANK RECONCILIATION STATEMENT:** The Local Government Council have prepared bank reconciliation statement for all five-bank account operated with Unity Bank Plc, Polaries Bank Plc and UBA Plc during the year under review.
5. **BUDGET PERFORMANCE:** The budget performance for the year ended 31<sup>st</sup> December 2022 in respect of local government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
<b>REVENUE</b>				
STATUTORY ALLOCATION	3,000,000,000.00	3,155,919,260.27	155,919,260.27	105%
CAPITAL RECEIPT	197,000,000.00	39,626,730.35	157,373,269.65	20%
INTERNAL GENERATION REVENUE	36,490,000.00	16,857,893.10	19,632,106.90	46%
<b>TOTAL REVENUE</b>	<b>3,233,490,000</b>	<b>3,212,403,883.72</b>	<b>21,086,116.28</b>	<b>99%</b>
<b>EXPENDITURE</b>				
RECURRENT EXPENDITURE	2,280,928,977.00	2,881,158,848.41	(600,229,871.41)	126%
CAPITAL EXPENDITURE	982,052,829.00	332,192,639.16	649,860,189.84	34%
<b>TOTAL EXPENDITURE</b>	<b>3,262,981,806.00</b>	<b>3,213,351,487.57</b>	<b>49,630,318.43</b>	<b>99%</b>



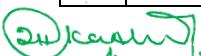
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Birnin Kudu Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE:** -The Sum of Three Billion and Two Hundred and Twelve Million, Four Hundred and Three Thousand Eight Hundred and Eighty-Three Naira Seventy-Two Kobo only(N3,212,403,883.72) was received from the federation account as statutory allocation and internally generated revenue during the year 2022. This represents 99% of the approved budgeted amount of N3,233,490,000.00
2. **RECURRENT EXPENDITURE:** The Sum Of Two Billion Eight Hundred and Eight One Million One Hundred and Fifty-Eight Thousand Eight Hundred and Forty-Eight NairaForty-One Kobo (N2,881,158,848.41) was incurred on payment of personal cost and overhead cost for the year ended 31<sup>st</sup> December 2022 representing 126% of the approved budgeted amount of N2,280,928,977.00
3. **CAPITAL EXPENDITURE:** The Local Government Council spend only the Sum Of Three Hundred and Thirty-Two Million One-Hundred and Ninety-Two Thousand Six Hundred and Thirty-Nine Naira Sixteen Kobo (N332,192,639.16) as capital expenditure which represent only 34% of the approved amount of N982,052,829.00
4. **RECOMMENDATION:**
  - a. The Local Government should reduce overspending on recurrent expenditure and shift same to capital project for the well-being of the community.
  - b. The Local Government should be serious on local revenue collection and explore more source of internal revenue generation.

**QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31<sup>ST</sup> DECEMBER 2022**

Queries Worth the sum of Four Hundred and Eleven Million Two Hundred and Seventy Seven Thousand Five Naira (N411,277,005.00) was issued to Birnin-Kudu Local Government council and the sum of Four Hundred Million Nine Hundred and Ninety Seven Thousand Six Hundred and Ninety Nine Naira (N400,997,699.00) was responded and resolved, where Ten Million Two Hundred Seventy Nine Thousand Three and Six Naira (N10,279,306.00) Remain unresolved, the council is urged to resolve the outstanding issues. Below is the Table for details.

S/N	QUERYREFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/BKD/ZO/BKD/LQ1/2022	12,991,082.00	12,991,082.00	0.00
2	ALG/BKD/ZO/BKD/LQ2/2022	29,913,500.00	29,913,500.00	0.00
3	ALG/BKD/ZO/BKD/LQ3/2022	20,311,700.00	14,591,700.00	5,720,000.00
4	ALG/BKD/ZO/BKD/LQ4/2022	114,785,910.00	114,425,910.00	360,000.00
5	ALG/BKD/ZO/BKD/LQ5/2022	15,458,319.00	14,568,327.00	889,992.00
6	ALG/BKD/ZO/BKD/LQ6/2022	4,330,786.00	4,131,472.00	199,314.00
7	ALG/BKD/ZO/BKD/LQ7/2022	48,256,418.00	48,256,418.00	0.00
8	ALG/BKD/ZO/BKD/LQ8/2022	71,578,290.00	68,468,290.00	3,110,000.00
9	ALG/BKD/ZO/BKD/LQ9/2022	18,957,000.00	18,957,000.00	0.00
10	ALG/BKD/ZO/BKD/LQ10/2022	3,000,000.00	3,000,000.00	0.00
11	ALG/BKD/ZO/BKD/LQ11/2022	71,694,000.00	71,694,000.00	0.00
<b>TOTAL</b>		<b>411,277,005.00</b>	<b>400,997,699.00</b>	<b>10,279,306.00</b>

 28/06/2023  
SHEHU A. KAILA, CNA, ACMA, FCIFC  
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)  
Jigawa State.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

- (I) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Birnin Kudu Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

**AUDIT INSPECTION REPORTS AND LOCAL QUERIES**

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31<sup>st</sup> December, 2022, queries worth Four Hundred and Eleven Million, Two Hundred and Seventy Seven Thousand Five Naira (N411,277,005.00) only were raised and issued to the Local Government.

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Four Hundred Million, Nine Hundred and Ninety Seven Thousand Six Hundred and Ninety Nine Naira (N400,997,699.00) only, thus leaving a balance of Ten Million, Two Hundred and Seventy Nine Thousand Three Hundred and Six Naira (N10,279,306.00) only, which is yet to be cleared.

**COMPUTATION OF TERMINAL BENEFIT**

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birnin Kudu Local Government staff and Local Education Authorities. To this effect, a sum of Seventy Eight (78) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred and Sixty Million, Fourteen Thousand, Five Hundred and Eighty Three Naira (N160,014,583.00).

**DEDUCTION FROM THE TERMINAL BENEFIT**

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Forty One (41) numbers of staff retired and deceased owed Birnin Kudu Local Government Council, the sum of Six Million, One Hundred and Fifty Two Thousand , Eight Hundred and Seventy Nine Naira (N6,152,879.00) only which has to been deducted and remitted back by the pension administration.

 28th - 06 - 2023.  
SHEHU A. KAILA, CNA, ACMA, FCIFC

FRC/2023/PRO/ANAN/004/231669  
Auditor-General (Local Governments)  
Jigawa State.



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



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

ALG/BKD/ZO/BKD/LQ/22/1

Local Querry No. \_\_\_\_\_

HON. CHIARMAN

The, \_\_\_\_\_  
BIRNIN KUDU                  Local Government

*Audit Form I*      BIRNIN KUDU L.G

Station: \_\_\_\_\_

Pv. No. CC      DCC: \_\_\_\_\_

Head CC      Sub Head: \_\_\_\_\_

Amount N: \_\_\_\_\_

Payee: 12,991,082

Nature of Payment: SUNDRY

Date: 13/10/22

### AUDIT QUERRY

#### UNPRESENTED PAYMENT VOUCHERS JAN – JUN 2022

Payment Vouchers to the tune of Twelve Million Nine Hundred and Ninety one Thousand eighty two Naira Only (12,991,082) for the month of January to June 2022, Were outstanding up to the time of writing this query, for details refer to attached.

This contradicts model financial memoranda (14.3)

Officers concerned should be asked to explain the reasons for the above and present the outstanding payment vouchers to this office for examination or else to refund the whole amount involved therein.

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

SALISU MUSA CCA

AREA AUDITOR

BIRNIN KUDU LOCAL GOVT.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/BKD/ZO/BKD/LQ/22/2  
Local Querry No.

The, HO. CHAIRMAN  
BIRNIN KUDU Local Government

*Audit Form 1*  
Station: BIRNIN KUDU L.G

Pv. No.: CC Date: CC  
Head \_\_\_\_\_ Sub Head: \_\_\_\_\_  
Amount CC CC

Payee: 29,913,500  
Nature of Payment; SUNDRY

Date: 13/10/22

## AUDIT QUERRY

### IRREGULAR PAYMENT FOR THE PERIOD JAN – JUN 2022

Expenditure to the tune of Twenty Nine Million Nine Hundred and Thirteen Thousand five Hundred Naira Only (#29,913,500) Have been made with out full supporting document attached for the period of January to June 2022, 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.

SALISU MUSA CCA

AREA AUDITOR  
BIRNIN KUDU LOCAL GOVT



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD/ZO/BKD/LQ/22/3  
The, HON. CHAIRMAN  
BIRNIN KUDU Local Government

Audit Form 1  
Station: BIRNIN KUDU L G  
Pv. No: cc Date: cc  
Head \_\_\_\_\_ Sub Head: \_\_\_\_\_  
Amount CC N: CC  
Payee: 20,311,700  
Nature of Payment: SUNDRY  
Date: 13/10/22

## AUDIT QUERRY

### SERVICE NOT RENDERED FOR THE PERIOD JAN – JUN 2022

The sum of Twenty million Three Hundred and Eleven Seven Hundred naira only (**20,311,700**) was paid for various repairs and purchase. The store inspection carried out proved that the items were not taken into store. Attached appendix refers for details.

Therefore the payees should fully explain or to recover the amount paid to him and this office be informed with recovery particulars.

Same copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone For Their Information and Further action.

SALISU MUSA CCA

AREA AUDITOR

BIRNIN KUDU LOCAL GOVT



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



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

ALG/BKD/ZO/BKD/LQ/22/ 4

*Local Querry No.* \_\_\_\_\_  
**HON. CHIARMAN**  
*The*

BIRNIN KUDU Local Government

*Audit Form 1* BIRNIN KUDU L.G.

*Station:* \_\_\_\_\_

Pv. No.: CC Date: CC

*Head*      *CC*      *Sub Head:*      *CC*

*Amount N:*

*Payee:* **114,785,910**

#### *Nature of Payment:*

## SUNDAY

---

Date: 29/03/2022

[View all posts by \*\*John\*\*](#) [View all posts in \*\*Uncategorized\*\*](#)

## AUDIT QUERRY

## **UNPRESENTED PAYMENT VOUCHER**

The Sum of One Hundred and Fourteen Million Seven Hundred and Eight five Thousand Nine Hundred and Ten Naira (**114,785,910**) were paid to the attached payee from July – Dec 2022 without payment voucher, Refer to the attached schedule for more Details.

This is contrary to the provision of financial memoranda FM chapter **(14:3)** and financial Regulation FR chapter 6 Under no circumstance should a cheques be raised or cash paid for services for which a payment voucher has not been raised.

From the forgoing, the concerned officer should produce a properly authorial payment voucher for the same amount or to refund, and this office be informs for verification.

  
Salisu Musa CNA

### **Area Auditor**

## Birnin kudu Local Government

DCA  
pls deal  
24 cases AG 13/4/23



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



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

ALG/BKD/ZO/BKD/LQ/22/5

*Local Querry No.*  
**HON. CHIARMAN**

*The,*  
**BIRNIN KUDU**                   *Local Government*

*Audit Form I*                   **BIRNIN KUDU L. G**

*Station:* \_\_\_\_\_

*Pv. No.:* **CC**                   *Date:* **CC**

*Head* **CC**                   *Sub Head:* **CC**

*Amount N:* \_\_\_\_\_

*Payee:* **15,458,319**

*Nature of Payment:* **SUNDRY**

*Date:* **29/03/2022**

**AUDIT QUERRY**

**UNDOCUMENTED PAYMENT VOUCHERS**

The sum of fifteen million four Hundred and fifty eight Thousand Three Hundred and nineteen Naira (**15,458,319**) were paid to the attached payees for the period of July – Dec 2022 Respectively. Refer to the attached schedule for more details.

After a through examination of the payment voucher it was observed with a graat concerned that, the payment voucher were neither support by details .

In light of the above the concerned officer should rectify the anomalies observed and forward the same to the office for Re-examination.

**Salisu Musa CNA**

**Area Auditor**

**Birnin kudu Local Government**

**DCA**  
**pls deal**  
**OKASHI AG 13/4/23**



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



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

ALG/BKD/ZO/BKD/LQ/22/ 6

*Local Quarry No.* \_\_\_\_\_  
**HON. CHAIRMAN**  
*The,* \_\_\_\_\_

**Audit Form 1 BIRNIN KUDU L. G**

*Station:*

Pv. No.: CC Date: CC

*Head* \_\_\_\_\_ CC *Sub Head:* \_\_\_\_\_ CC

*Amount N:* \_\_\_\_\_

*Payee:* 4,330,786

### *Nature of Payment:*

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Date: 29/03/2022

## **AUDIT QUERRY**

PAYMENT WITHOUT APPROVAL JULY – DEC 2022

The Sum of four million Three Hundred and Thirty Thousand Seven Hundred and eighty five (4,330,786)  
Was Paid to the attached payee for various services rendered to the local Government as per attached  
schedule.

During Audit Examination of the payment Voucher it was observed that, the Vouchers Were not Approved by the Accounting officer (Chairman). This is Contrary to the Provision Of Financial Memoranda FM Chapter **(14:3)**. Each payment Must be Supported by a properly authorial/ Approved payment Vouchers.

In light of the foregoing, the concerned officer shall rectify the anomalies and forward the same this office for audit.

  
Salisu Musa C N A

### **Area Auditor**

## Birnin Kudu Local Government

DCA  
pls deal  
24/cash AG 13/4/23



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



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

ALG/BKD/ZO/BKD/LQ/22/ 7

*Local Quarry No.* \_\_\_\_\_  
HON. CHAIRMAN  
*The,* \_\_\_\_\_

*Audit Form 1* BIRNIN KUDU L. G

**Station:**

Pv. No.: CC Date: CC

*Head*      *cc*      *Sub Head:*      *cc*

Amount N:

Pavee: 48,256,418

### **Nature of Payment:**

Date: 29/03/2022

## AUDIT QUERRY

## IRREGULAR VOTE COUNT

#### PAYMENT OF CAPITAL EXPENDITURE FROM OVERHEAD ACCOUNT

The sum of Forty Eight Million Two Hundred and fifty six Thousand Four Hundred and Eighteen (48,256,418) Were Paid to the attached payees for various services rendered to the Local Government. Refer to attached Schedule for more Details.

Following posting of payment vouchers into cash book it observed that capital Expenditure incurred were paid through overhead Account instead of Capital Account , this contrary to new cash book operative by the local Government Council. Finally it was found out that the local Government is not operative capital project Account.

In view of the above therefore the concerned officer shall rectify anomalies observed and this office be informed.

  
Salisu Musa C N A

#### **Area Auditor**

DCA  
pls deal  
24/cash AG 13/4/23



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



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

ALG/BKD/ZO/BKD/LQ/22/ 8

Local Query No.  
HON. CHAIRMAN  
The,  
BIRNIN KUDU

BIRNIN KUDU Local Government

**Audit Form 1 BIRNIN KUDU L. G**

**Station:** \_\_\_\_\_

Pv. No.: CC Date: CC

## Head      as      Sub Head:      as

Amount N:

**Amount N.** 71,578.290

*Payee:* \$1,575.25

## *Nature of Payment:* SUNDRY

Page 6 of 20

Date: 29/03/2022

RECEIVED DEPT OF STATE

## REGULAR EXPRESSIONS

## AUDIT QUERRY

## IRREGULAR PAYMENT

## PAYMENT FROM LOCAL GOVERNMENT ACCOUNT TO PERSONEL ACCOUNT

The total sum of Seventy one million five Hundred and Seventy eight Thousand Two Hundred and ninety Naira (**71,578,290**) Was Transferred from local Government Over head Account to Personal Account, Refers to the Schedule Attached for more Details.

This act is Contrary to the provision of Financial Memoranda FM Chapter (14:13) payment shall as per as possible be made to the person to whom it is due. Payment to third party shall only be made on production of written authority from the person to whom paid.

From the above provision, the concerned officer shall make direct payment to whom the payment is due and Explain in details why payment were made to third parties.

Sali  
Salisu Musa C N A  
Area Auditor  
Birnin kudu Local Government

DACA  
Pls treat  
them  
DCA  
14/9/23

DCA  
Pls deal  
with cash [AG 13/4/23]



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



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

ALG/BKD/ZO/BKD/LQ/22/ 9

*Local Quarry No.* \_\_\_\_\_  
**HON. CHAIRMAN**

The  
**BIRNIN KUDU** Local Government

*Audit Form 1* BIRNIN KUDU L. G

**Station:**

Pv. No.: CC Date: \_\_\_\_\_ CC

Head \_\_\_\_\_ Sub Head: \_\_\_\_\_

*Amount N:* cc

Pavee: 18,957,000

***Nature of Payment:***

## SUNDRY

Date: 28/03/2022

Date: 29/05/2022

## AUDIT QUERRY

## **INCOMPLETE SUPPLY TO STORES**

The sum of Eighteen Million Nine Hundred and fifty seven Thousand Naira Only (18,957,000) was paid for supplier for the items, more details refers to the Appendix.

During store verification it was observed with a great concerned that, the material were not fully supplied by the supplier to the local Government Store.

In view of the above therefore the supplier should either supply the remaining material to the local Government or refund the same of Thirteen Million seven Hundred and seventy three Thousand one Hundred and fifty eight Naira (**13,773,158**) being cost of Material not Supplied.

Salisu Musa C N A

### **Area Auditor**

Birnin Kudu Local Government

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Deal  
Haw  
DACA  
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14/9/23

DCA  
pls deal  
24/04/23 AG 13/4/23



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



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

ALG/BKD/ZO/BKD/LQ/22/ 10

Local Querry No. \_\_\_\_\_  
HON. CHIARMAN  
The, \_\_\_\_\_

BIRNIN KUDU Local Government

Audit Form 1 BIRNIN KUDU L. G

Station: \_\_\_\_\_ CC  
Pv. No.: \_\_\_\_\_ Date: \_\_\_\_\_  
Head \_\_\_\_\_ Sub Head: \_\_\_\_\_ CC  
Amount N: \_\_\_\_\_  
Payee: 3,000,000  
Nature of Payment: SUNDRY  
Date: 29/03/2022

### AUDIT QUERRY

#### WORK YET TO BE RENDERED

The sum of Three Million Naira Only (3,000,000) was paid to Shehu Abubakar for the Drilling of Tube Well at Various Location Within the local Government As per attached PV NO. 40 OF 7 JULY 2022 During Audit interview with appropriate officer it was observed that the services were not rendered. In view of the above therefore the concerned officer should either Execute the project or to refund the whole Amount and this officer be informed for audit inspection.

*Sign*  
Salisu Musa CNA

Area Auditor

Birnin kudu Local Government

A  
DCA  
PLG Head  
Hew  
DCA  
18/5/23

DCA  
Pls deal  
[Signature] AG 13/4/2023



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



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

ALG/BKD/ZO/BKD/LQ/22/11

*Local Querry No.* \_\_\_\_\_  
HON. CHAIRMAN  
*The,* \_\_\_\_\_

BIRNIN KUDU

*Local Government*

Audi BIRNIN KUDU LG

Station: \_\_\_\_\_ CC  
Pv. No.: \_\_\_\_\_ Date: \_\_\_\_\_  
CCd \_\_\_\_\_ CC Sub Head: \_\_\_\_\_  
Amount N: 7,694,000  
Payee: \_\_\_\_\_  
Nature of Payee: SUNDRY  
Date: 13/10/22

**AUDIT QUERRY**

**SERVICE YET TO BE RENDERED FOR THE PERIOD JALY – DEC 2022**

The sum of Seven million Six Hundred and Ninety four Thousand Naira only (7,694,000) was paid for various repairs and purchase. The store inspection carried out proved that the items were not taken into store. Refers Attached for details.

Therefore the payees should fully explain or to recover the amount paid to him and this office be informed with recovery particulars.

Salisu Musa CNA

Area Auditor

Birnin kudu Local Government

DCA  
Pls deal  
At cash AG 13/4/23



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



## BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

BIRNIN KUDU, JIGAWA STATE NIGERIA

*In case of Reply; please quote ref:*

No..... 24/7/2023

The Auditor General  
Local Government Audit  
Dutse, Jigawa State.



BCA  
Pls deal  
@kashif AG  
18/24

### RE: ANSWER OF AUDIT QUERIES

Reference to the letter ALG/BKD/20/BKD/LQ/22/1-11 I am here by answer above mentioned subject matter as follows:

#### **Q1) UN PRESENTED PAYMENT VOUCHERS FOR THE PERIOD OF JAN- JUNE 2022**

Un presented payment vouchers are know fully presented as directed.

#### **Q2 IRREGULAR PAYMENT VOUCHERS FOR THE PERIOD OF JAN – JUNE 2022**

Irregular payment vouchers to the tune of Twenty Nine Million Nine Hundred and thirteen Thousand, Five Hundred (N29,913,500) are know duly documented for further inspections.

#### **Q3 SERVICE NOT RENDERED FOR THE PERIOD OF JAN-JUNE 2022**

Service are already being rendered for the period, to the tune of Twenty Million Three Hundred and Eleven Thousand, Seven Hundred (N20,311,700)

#### **Q4) UN PRESENTED PAYMENT VOUCHERS FOR THE PERIOD OF JULY – DEC. 2022**

Un presented payment vouchers are know fully presented to the tune of One Hundred and Fourteen Million Seven Hundred and eighty Five Thousand Nine Hundred Ten Naira (N114,785,910).



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

**Q5) UN DOCUMENTED PAYMENT VOUCHERS FOR THE PERIOD OF JULY – DEC. 2022**

Un documented payment vouchers to the tune of Fifteen Million four Hundred and Fifty Eight Thousand Three Hundred and Nineteen Naira (N15,458,319) are now duly document for further verification.

**Q6) PAYMENT VOUCHERS WITHOUT APPROVAL FOR THE PERIOD OF JULY – DEC. 2022**

Payment without approval July – Dec. 2022 are noo currently approved by the Hon Chairman Amounted to Four Million Three Hundred and Thirty Thousand Seven Hundred and Eighty Six Naira (N4,330,786)

**Q7) PAYMENT OF CAPITAL EXPENDITURE FROM OVER HEAD ACCOUNT**

The capital Account of the Local Government was closed by court order due to one case between Birnin Kudu Local Government and one contractor and the issue is resolved.

**Q8) PAYMENT FROM LOCAL GOVERNMENT ACCOUNT TO PERSONNEL ACCOUNT**

Payment from Local Government Account to personal account has been verified and cleared by Audit Team.

**Q9) IN COMPLETED SUPPLY TO STORES**

The supply of store amounting to Eighteen Million Nine Hundred and Fifty Seven Thousand Naira (N18,957,000) were fully supplied and distributed to eleven numbers of wards 11nos across the Local Government

**Q10) SERVICE NOT RENDERED FOR THE PERIOD OF JULY – DEC 2022**

Service of Drilling of Tube wells in the name of Deputy HOD Agric with PV No 40 in July 2022 was duly rendered to eleven number of wards across the Local Government



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

**Q11) SERVICE NOT YET RENDERED FOR THE PERIOD OF JULY – DEC 2022**

Service are being rendered to the tune of seven Million Six Hundred and Ninety Four Thousand Naira (N7,694,000) for that period.

*Best Regard*

**Amadu Abdu**

**Treasurer**

**For Hon. Chairman**

CC

1. Area Auditor  
Birnin Kudu Local Government
2. Zonal Audit  
Birnin Kudu Zone

*Above for your information and further action please*

**Amadu Abdu**

**Treasurer**

**For Hon. Chairman**