

BIRNIN KUDU
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
24**

**REPORT OF THE
AUDITOR GENERAL**

ON THE ACCOUNT OF

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



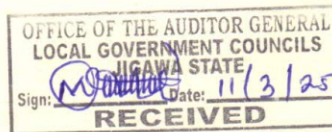
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

Incase of reply please quote

BKLG/FIN/S/7/II/T.I/012

Ref No:.....

Date: 10th March, 202



The Auditor General,
Local Government Council,
Jigawa State.

**FORWARD OF THE YEARS 2024 ANNUAL
FINANCIAL STATEMENT**

I wish to write and forward completed annual financial statement of Birnin
Kudu Local Government for the 2024 best on IPSAS accrual basis.

Best regards,

10/3/25
Hon. Bldr. Muhd Uba
Executive Chairman

DSA
kindly deal as usual and
serve him as 2nd.

AG 11/3/25



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



HON. (Dr). MUHAMMAD UBA B/KUDU
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, 2024



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE, NIGERIA

Incase of reply please quote

BKLG/ADM/FIN/VOL.II/029

Ref No:

11th March, 2025

Date:

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY STATEMENTS

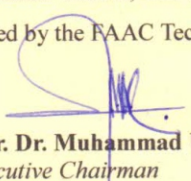
The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

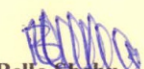
As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

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

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


Bldr. Dr. Muhammad Uba
Executive Chairman


Bello Shehu
Treasurer 11/3/2025



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



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,641,429,599.36	Government Share of FAAC (Statutory Revenue)	1	2,715,698,607.58	3,370,000,000.00	0.00	3,370,000,000.00	654,301,392.42
1,502,415,843.37	Government Share of VAT	2	2,905,579,401.07	1,700,000,000.00	0.00	1,700,000,000.00	(1,205,579,401.07)
0.00	Tax Revenue	3	-	200,000,000.00	0.00	200,000,000.00	200,000,000.00
25,880,058.85	Non Tax Revenue	4	15,873,847.43	31,670,000.00	0.00	31,670,000.00	15,796,152.57
95,441,671.93	Transfer from Other Government Entities	5	162,225,908.38	2,000,000.00	0.00	2,000,000.00	(160,225,908.38)
4,265,167,173.51	Total Revenue (a)		5,799,377,764.46	5,303,670,000.00	0.00	5,303,670,000.00	(495,707,764.46)
	EXPENDITURE						
1,399,968,525.69	Salaries & Wages	6	1,609,452,625.50	1,476,445,169.00	0.00	1,476,445,169.00	(133,007,456.50)
182,035,039.28	Social Benefit	7	162,847,359.39	117,200,000.00	0.00	117,200,000.00	(45,647,359.39)
1,173,438,241.44	Overhead Cost	8	1,520,177,532.62	1,207,043,789.00	751,662,211.00	455,381,578.00	(313,133,743.62)
0.00	Other over Head Cost			-			-
495,339,873.53	Grants & Contributions	9	774,146,880.32	455,640,549.00	25,640,549.00	430,000,000.00	(318,506,331.32)
852,222,556.02	Transfer to other Govt Agencies	10	1,457,194,267.04	797,860,000.00		797,860,000.00	(659,334,267.04)
	Depreciation		148,518,261.29				(148,518,261.29)
4,103,004,235.96	Total Expenditure (b)		5,672,336,926.16	4,054,189,507.00	777,302,760.00	3,276,886,747.00	(1,618,147,419.16)
							-
162,162,937.55	Surplus/ (Deficits) for the period from operatig activities c = (a-b)		127,040,838.30	1,249,480,493.00		2,026,783,253.00	1,122,439,654.70
	Gain/Loss on Disposal of Asset						-
	Share of Surplus/(Deficit) in Association & Joint Ventures						-
0.00	Total Non Operating Revenue/(Expenses) (d)		0.00				-
							-
162,162,937.55	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		127,040,838.30	1,249,480,493.00		2,026,783,253.00	1,122,439,654.70
							-
	Minority Interest Share of Surplus/ (Deficits) (f)						-
162,162,937.55	Net Surplus/ (Deficits) for the period g=(e-f)		127,040,838.30	1,249,480,493.00		2,026,783,253.00	1,122,439,654.70

The accompanying notes form part of these statements

11/3/2025

BELLO SHEHU
 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, 2024**

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 ₦	2024 ₦	2023 ₦	2023 ₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	14,268,197.58		65,387,762.03	
Receivables	15	13,977,534.00		10,512,772.90	
Prepayments					
Inventories					
Total Current Assets A			28,245,731.58		75,900,534.93
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	5,050,627,820.00		5,199,146,081.29	
Intangible Assets					
Total Non Current Assets B			5,050,627,820.00		5,199,146,081.29
Total Assets C = A + B			5,078,873,551.58		5,275,046,616.22
LIABILITIES:-					
Current Liabilities					
Deposits	17	93,969,628.00		51,304,731.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			93,969,628.00		51,304,731.00
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	63,858,266.52		106,678,163.54	
Total Non Current Liabilities E			63,858,266.52		106,678,163.54
Total Liabilities F = D + E			157,827,894.52		157,982,894.54
Net Assets: G = C - F		0.00	4,921,045,657.06	0.00	5,117,063,721.68
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	4,876,087,178.37		5,090,745,640.98	
Accumulated Surplus/(Deficits)	20	44,958,478.69		26,318,080.70	
Minority Interes					
Total Net Assets/Equity: H = G			4,921,045,657.06		5,117,063,721.68

The accompanying notes form part of these statements


 11/3/2025

BELLO SHEHU
 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, 2024**

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	2,715,698,607.58		2,641,429,599.36	
Government Share of VAT	2.00	2,905,579,401.07		1,502,415,843.37	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	15,873,847.43		25,880,058.85	
Transfer from Other Government Entities	5.00	162,225,908.38		95,441,671.93	
Total Inflow from operating Activities (A)			5,799,377,764.46		4,265,167,173.51
Outflows					
Salaries & Wages	6.00	1,609,452,625.50		1,399,968,525.69	
Social Benefits	7.00	162,847,359.39		182,035,039.28	
Overhead Cost	8.00	1,520,177,532.62		1,173,438,241.44	
Grants & Contributions	9.00	774,146,880.32		495,339,873.53	
Other Over Head Cost				0.00	
Transfer to other government Entities	10.00	1,457,194,267.04		852,222,556.02	
Finance Cost					
Total Outflow from Operating Activities (B)			5,523,818,664.87		4,103,004,235.96
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			275,559,099.59		162,162,937.55
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11.00	(323,058,902.92)		(108,400,440.31)	
Net Cash Flow from Investing Activities		0.00	(323,058,902.92)	0.00	(108,400,440.31)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12.00	(3,464,761.10)		(2,003,752.57)	
Repayment of Borrowings (other non Current liabilities)	13.00	(155,000.02)		2,031,998.54	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			(3,619,761.12)		28,245.97
Net Cash Flow From All Activities		0.00	(51,119,564.45)	0.00	53,790,743.21
Cash & Its Equivalent as at 1st January, 2024			65,387,762.03		11,597,018.82
Cash & Its Equivalent as at 31st December, 2024			14,268,197.58		65,387,762.03
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			127,040,838.30		162,162,937.55
Add Back Non-Cash Movement Items:					
Depreciation			148,518,261.29		0.00
Amortization					
impairment Charges					
					162,162,937.55

The accompanying notes form part of these statements


BELLO SHEHU
 Treasurer
 11/3/2025

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, 2024**

Net Movement in Current Asset/Liabilities					
Net Movement in receivables		(3,464,761.10)		(2,003,752.57)	
Net Movement in Payables		(155,000.02)		2,031,998.54	
Net Cash Flow from Operating Activities			(3,619,761.12)		28,245.97
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(323,058,902.92)		(108,400,440.31)	
Total Items Classified as Investing Activities			(323,058,902.92)		(108,400,440.31)
Net Cash Flow From All (Operating) Activities			(51,119,564.45)		53,790,743.21
Cash & it's Equivalent as at 1 January, 2024			65,387,762.03		11,597,018.82
Cash & it's Equivalent as at 31 December, 2024			14,268,197.58		65,387,762.03

The accompanying notes form part of these statements


 11/3/2025

BELLO SHEHU
 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, 2024**

BIRNIN KUDULOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	.N	N	N	N
Balance at 1st Jan.2023	5,199,146,081.29		(82,082,359.61)	5,117,063,721.68
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,199,146,081.29	0.00	(82,082,359.61)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	127,040,838.30	127,040,838.30
Balance at 31December 2023	5,199,146,081.29	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(323,058,902.92)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	4,876,087,178.37	0.00	44,958,478.69	4,921,045,657.06

The accompanying notes form part of these statements


 11/3/2025

BELLO SHEHU
 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, 2024**

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,641,429,599.36	Government Share of FAAC (Statutory Revenue)	1	2,715,698,607.58	3,370,000,000.00	0.00	3,370,000,000.00	654,301,392.42
1,502,415,843.37	Government Share of VAT	2	2,905,579,401.07	1,700,000,000.00	0.00	1,700,000,000.00	(1,205,579,401.07)
0.00	Tax Revenue	3	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00
25,880,058.85	Non Tax Revenue	4	15,873,847.43	31,670,000.00	0.00	31,670,000.00	15,796,152.57
95,441,671.93	Transfer from Other Government Entities	5	162,225,908.38	2,000,000.00	0.00	2,000,000.00	(160,225,908.38)
4,265,167,173.51	Total Revenue (a)		5,799,377,764.46	5,303,670,000.00	0.00	5,303,670,000.00	(495,707,764.46)
	EXPENDITURE						
1,399,968,525.69	Salaries & Wages	6	1,609,452,625.50	1,476,445,169.00	0.00	1,476,445,169.00	(133,007,456.50)
182,035,039.28	Social Benefit	7	162,847,359.39	117,200,000.00	0.00	117,200,000.00	(45,647,359.39)
1,173,438,241.44	Overhead Cost	8	1,520,177,532.62	1,207,043,789.00	751,662,211.00	455,381,578.00	(313,133,743.62)
0.00	Other over Head Cost			0.00			0.00
495,339,873.53	Grants & Contributions	9	774,146,880.32	455,640,549.00	25,640,549.00	430,000,000.00	(318,506,331.32)
852,222,556.02	Transfer to other Govt Agencies	10	1,457,194,267.04	797,860,000.00		797,860,000.00	(659,334,267.04)
	Depreciation		148,518,261.29	0.00			(148,518,261.29)
4,103,004,235.96	Total Expenditure (b)		5,672,336,926.16	4,054,189,507.00	777,302,760.00	3,276,886,747.00	(1,618,147,419.16)
108,400,440.31	CAPITAL EXPENDITURE						
	ADMINISTRATIVE SECTOR		66,251,948.74	99,237,331.00	0.00	99,237,331.00	32,985,382.26
	ECONOMICS SECTOR		254,843,223.18	618,245,267.00	0.00	618,245,267.00	363,402,043.82
	SOCIAL SECTOR		1,963,731.00	181,000,000.00	0.00	181,000,000.00	179,036,269.00
	DISPOSAL OF PPE		0.00	898,482,598.00	0.00	898,482,598.00	898,482,598.00
	TOTAL CAPITAL EXPENDITURE (C)		323,058,902.92	1,606,585,365.00	708,102,767.00	898,482,598.00	1,283,526,462.08

The accompanying notes form part of these statements


 11/3/2025

BELLO SHEHU
 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, 2024**

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	674,656,400.61	1,590,276,367.00	915,619,966.39	1,517,103,458.13
	SHARE OF EXCHANGE	1,575,671,408.57	500,000,000.00	(1,075,671,408.57)	476,206,408.46
	FOREX EQUALIZATION	78,791,537.21	1,009,723,633.00	930,932,095.79	118,531,505.51
	SHARE OF SOLID MINERAL	3,741,954.17	0.00	(3,741,954.17)	46,613,073.41
	E-MONEY	93,568,021.00	270,000,000.00	176,431,979.00	121,688,243.19
	ECOLOGICAL	44,432,169.29	0.00	(44,432,169.29)	93,801,246.27
	ADD. DISBURSEMENT	244,857,116.73	0.00	(244,857,116.73)	267,485,664.39
	TOTAL	2,715,718,607.58	3,370,000,000.00	654,281,392.42	2,641,429,599.36

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
S/N	MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
1	JANUARY	103,936,123.16	82,962,469.55	0.00	0.00	8,563,404.14	0.00	0.00	195,461,996.85
2	FEBRUARY	129,678,638.12	77,387,843.97	0.00	0.00	7,593,145.33	0.00	0.00	214,659,627.42
3	MARCH	4,398,098.55	166,594,987.18	0.00	181,823,886.95	7,178,355.27	0.00	0.00	359,995,327.95
4	APRIL	80,143,585.53	79,530,131.95	0.00	0.00	6,999,243.33	0.00	0.00	166,672,960.81
5	MAY	67,094,591.44	122,977,949.19	0.00	0.00	8,551,145.63	0.00	0.00	198,623,686.26
6	JUNE	36,499,996.81	139,405,758.59	0.00	0.00	7,181,085.18	0.00	0.00	183,086,840.58
7	JULY	29,285,940.12	134,319,093.84	0.00	63,033,229.78	7,443,408.09	0.00	0.00	234,081,671.83
8	AUGUST	35,025,696.41	165,187,217.39	0.00	0.00	8,914,135.31	44,432,169.29	0.00	253,559,218.40
9	SEPTEMBER	42,850,386.99	132,195,156.69	0.00	0.00	7,109,246.37	0.00	3,741,954.17	185,896,744.22
10	OCTOBER	25,747,537.69	130,729,880.92	47,274,922.33	0.00	8,741,884.24	0.00	0.00	212,494,225.18
11	NOVEMBER	14,886,143.96	155,276,876.62	31,516,614.88	0.00	8,136,240.15	0.00	0.00	209,815,875.61
12	DECEMBER	105,109,661.83	189,084,042.68	0.00	0.00	7,156,727.96	0.00	0.00	301,350,432.47
	TOTAL	674,656,400.61	1,575,651,408.57	78,791,537.21	244,857,116.73	93,568,021	44,432,169.29	3,741,954.17	2,715,698,607.58

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
	Share of Value Added Tax (VAT)	2a	2,905,579,461.07	2,905,579,461.07



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

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		N	N	N	N	N	N
	JANUARY	216,712,916.25	0.00	216,712,916.25	113,956,044.11		113,956,044.11
	FEBRUARY	185,499,711.66	0.00	185,499,711.66	112,472,827.97		112,472,827.97
	MARCH	200,541,628.61	0.00	200,541,628.61	106,020,149.09		106,020,149.09
	APRIL	242,981,823.80	0.00	242,981,823.80	97,861,340.48		97,861,340.48
	MAY	222,709,638.90	0.00	222,709,638.90	96,638,040.58		96,638,040.58
	JUNE	221,520,895.92	0.00	221,520,895.92	122,980,632.14		122,980,632.14
	JULY	244,755,465.53	0.00	244,755,465.53	127,728,730.72		127,728,730.72
	AUGUST	276,422,944.84	0.00	276,422,944.84	128,960,628.75		128,960,628.75
	SEPTEMBER	251,172,217.22	0.00	251,172,217.22	150,681,606.93		150,681,606.93
	OCTOBER	258,087,688.28	0.00	258,087,688.28	135,837,500.50		135,837,500.50
	NOVEMBER	302,585,281.65	0.00	302,585,281.65	151,137,178.28		151,137,178.28
	DECEMBER	282,589,188.41	0.00	282,589,188.41	158,141,163.82		158,141,163.82
	TOTAL	2,905,579,401.07	0.00	2,905,579,401.07	1,502,415,843.37		1,502,415,843.37

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax	0.00	200,000.00	200,000.00	0.00
	TOTAL	0.00	200,000.00	200,000.00	0.00
4	NON - TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	LICENCES	2,223,820.00	5,440,000.00	3,216,180.00	4,614,474.03
	FEES	11,988,612.43	12,070,000.00	81,387.57	13,221,011.82
	FINES	0.00	0.00	0.00	356,110.00
	SALES	150,000.00	0.00	(150,000.00)	2,388,448.00
	EARNINGS	1,450,115.00	6,760,000.00	5,309,885.00	10,055.00
	SALES/RENT	61,000.00		(61,000.00)	80,000.00
	Rent on Government Buildings - General	0.00	0.00	0.00	0.00
	Rent on Land & Others - General	0.00	0.00	0.00	5,209,960.00
	REPAYMENT	0.00	7,300,000.00	7,300,000.00	0.00
	Interest Earned	0.00	100,000.00	100,000.00	0.00
	TOTAL	15,873,547.43	31,670,000.00	15,796,452.57	25,880,058.85



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Break Down of Non tax Revenue			
	LICENCES			
	Bake/bakery House license	16,655.00	320,000.00	303,345.00
	CATTLE DEALERS LICENSE	110,000.00	300,000.00	190,000.00
	Hawkers permits	96,735.00	100,000.00	3,265.00
	Kiosk permit	180,000.00	200,000.00	20,000.00
	Tractor Hiring services	803,500.00	2,000,000.00	1,196,500.00
	FORESTRY / TIMBER LICENSE	913,930.00	100,000.00	(813,930.00)
	WELDING MACHINE LICENSE	103,000.00	50,000.00	(53,000.00)
	Registration of Voluntary Organization	0.00	100,000.00	100,000.00
	Dane Gun Licenses	0.00	50,000.00	50,000.00
	Cattle Dealler Licenses	0.00	200,000.00	200,000.00
	Produce Buying Licenses	0.00	200,000.00	200,000.00
	Cinematograph / Photo Studio Operations Licenses	0.00	200,000.00	200,000.00
	Motor Vehicle Licenses	0.00	60,000.00	60,000.00
	Communication Equipment Installation Permit	0.00	1,000,000.00	1,000,000.00
	Petroleum License Permit	0.00	100,000.00	100,000.00
	Minor Industrial Licence Fees	0.00	50,000.00	50,000.00
	Auto Spare Parts	0.00	100,000.00	100,000.00
	Building Materials / Block Making Licence Fees	0.00	200,000.00	200,000.00
	Sewing / Tailoring Services	0.00	60,000.00	60,000.00
	Barbing Salon / Boutque Services Fees	0.00	50,000.00	50,000.00
	TOTAL	2,223,820.00	5,440,000.00	3,216,180.00
				0.00
	FEES			0.00
	Tender Fees	4,184,672.83	7,000,000.00	2,815,327.17
	Birth / Death Registration	468,400.00	1,000,000.00	531,600.00
	Contract Registration fees	1,008,269.60	1,000,000.00	(8,269.60)
	Land Use / Sand Dredging Fees	5,729,400.00	2,000,000.00	(3,729,400.00)
	Customary right of occupancy	590,000.00	100,000.00	(490,000.00)
	Communication Installation fees	7,870.00		(7,870.00)
	Change Of Ownership Fees	0.00	100,000.00	100,000.00
	Customary Right Of Occupancy Fees	0.00		0.00
	Building Plan Approval Fees	0.00	100,000.00	100,000.00
	Title / Plot Transfer Fees / Commission	0.00	200,000.00	200,000.00
	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	0.00	20,000.00	20,000.00
	Auto Mechanic /Car Wash Registration Fees	0.00	100,000.00	100,000.00
	Slaughter Stock Fees	0.00	150,000.00	150,000.00
	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	0.00	300,000.00	300,000.00
	TOTAL	11,988,612.43	12,070,000.00	81,387.57
				0.00
	SALES			0.00
	Proceeds from Sales of Farm Produce	150,000.00	100,000.00	(50,000.00)
	Sales of Stores / Scraps / Unserviceable Items	0.00	300,000.00	300,000.00
	Advertisement	0.00	50,000.00	50,000.00
	TOTAL	150,000.00	450,000.00	300,000.00



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

EARNINGS			
Earning from Market	426,320.00	2,500,000.00	2,073,680.00
Earning from Motor Park	340,995.00	1,800,000.00	1,459,005.00
EARNING FROM CATTLE MARKET	148,100.00	600,000.00	451,900.00
Earning from Comm, Activ, shop & shopping centre	335,000.00	1,500,000.00	1,165,000.00
Abbatoir / Slaughter House	200,000.00	200,000.00	0.00
Earnings from Agricultural Produce	0.00	100,000.00	100,000.00
Printing Revenue	0.00	60,000.00	60,000.00
TOTAL	1,450,415.00	6,760,000.00	5,309,585.00
Rent on Government Buildings - General			
Rent on Government Buildings		2,000,000.00	2,000,000.00
TOTAL	2,900,830.00	2,000,000.00	(900,830.00)
Rent on Land & Others - General			
Rent on Government Land		5,000,000.00	5,000,000.00
TOTAL		5,000,000.00	5,000,000.00
SALES/RENT			
Rent on government Building	61,000.00	0.00	(61,000.00)
Rent on Government properties		0.00	0.00
TOTAL	61,000.00		(61,000.00)
REPAYMENT - GENERAL			
Motor Vehicle Advances	0.00	0.00	0.00
Refund on Overpayment	0.00	0.00	0.00
Unclaimed Deposit	0.00	7,100,000.00	7,100,000.00
Recovery of Public Funds	0.00	200,000.00	200,000.00
TOTAL		7,300,000.00	7,300,000.00
Interest Earned			
Motor Vehicle Bicycle Advances (Interest)	0.00	100,000.00	100,000.00
GRAND TOTAL		100,000.00	100,000.00



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

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	160,250,401.78		(160,250,401.78)	93,466,165.33
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total	162,225,908.38	2,000,000.00	(160,225,908.38)	95,441,671.93

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	JANUARY	1,400,000.00	0.00	(1,400,000.00)	5,917,235.68
	FEBRUARY	16,646,875.00	0.00	(16,646,875.00)	72,620,000.00
	MARCH	10,000,000.00	0.00	(10,000,000.00)	1,286,103.36
	APRIL	16,170,297.00	0.00	(16,170,297.00)	1,000,000.00
	MAY	11,400,000.00	0.00	(11,400,000.00)	1,000,000.00
	JUNE	11,000,000.00	0.00	(11,000,000.00)	1,000,000.00
	JULY	3,300,000.00	0.00	(3,300,000.00)	7,072,826.29
	AUGUST	63,033,229.78	0.00	(63,033,229.78)	0.00
	SEPTEMBER	10,800,000.00	0.00	(10,800,000.00)	1,570,000.00
	OCTOBER	10,000,000.00	0.00	(10,000,000.00)	0.00
	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	1,500,000.00
	DECEMBER	0.00	0.00	0.00	500,000.00
	TOTAL	160,250,401.78	0.00	(160,250,401.78)	93,466,165.33



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

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	17,400,766.44	43,589,596.00	26,188,829.56	31,528,493.75
	Legislative Council	13,164,123.20	31,296,262.00	18,132,138.80	22,770,220.00
	Administrative and General services	50,033,964.16	38,780,577.00	(11,253,387.16)	42,990,854.70
	SUB-TOTAL	80,598,853.80	113,666,435.00	33,067,581.20	97,289,568.45
	ECONOMIC SECTOR				
	Agriculture Section	13,378,388.79	7,938,686.00	(5,439,702.79)	12,349,281.96
	Forestry Section	16,049,384.00	11,188,091.00	(4,861,293.00)	13,643,864.98
	Livestock Section (Vetrinary)	32,419,377.00	30,479,424.00	(1,939,953.00)	29,719,428.00
	Treasury Account Section	21,842,700.75	53,314,399.00	31,471,698.25	21,238,493.00
	Internal Audit	2,331,744.00	2,423,431.00	91,687.00	2,331,741.95
	Planning, Research & Statistics Department	8,538,732.26	8,209,231.00	(329,501.26)	7,209,623.54
	Monitoring & Evaluation	118,424,289.36	103,375,981.00	(15,048,308.36)	107,026,407.91
	Statistics			0.00	
	Treasury Revenue Section	10,483,713.85	8,466,882.00	(2,016,831.85)	9,450,133.40
	Road & Communication Section	4,504,521.71	4,120,180.00	(384,341.71)	4,150,020.90
	Mechanical Section	9,425,008.71	9,535,474.00	110,465.29	9,099,445.34
	Electrical Section	4,413,591.00	4,111,244.00	(302,347.00)	3,909,224.00
	Land & Survey Section	5,215,678.65	4,446,890.00	(768,788.65)	4,262,474.37
	Building Section	5,291,720.46	4,639,365.00	(652,355.46)	4,348,665.04
	SUB-TOTAL	252,318,850.54	252,249,278.00	(69,572.54)	228,738,804.39
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	
	Education (Non-Teaching Staff)	102,020,324.55	41,263,767.00	(60,756,557.55)	60,915,287.43
	Education (Teaching Staff)	771,699,741.60	754,594,741.00	(17,105,000.60)	682,139,528.61
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive(Water, Sanitation & Hygiene)	90,233,029.63	114,487,316.00	24,254,286.37	78,980,140.69
	Curative	232,558,595.50	137,098,709.00	(95,459,886.50)	189,915,933.00
	Rural Water Supply	12,051,134.42	5,132,974.00	(6,918,160.42)	10,474,124.08
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	23,931,865.75	18,629,343.00	(5,302,522.75)	18,490,953.00
	Information, Youth, Sport & Culture	22,101,202.21	13,126,334.00	(8,974,868.21)	16,151,208.04
	Social Welfare Section	19,521,671.00	24,020,120.00	4,498,449.00	14,637,262.00
	Trade Section and Cooperatives	2,417,356.50	2,176,152.00	(241,204.50)	2,235,716.00
	SUB-TOTAL	1,276,534,921.16	1,110,529,456.00	(166,005,465.16)	1,073,940,152.85
	GRAND TOTAL	1,609,452,625.50	1,476,445,169.00	(133,007,456.50)	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, 2024**

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	41,835,979.00	35,000,000.00	(6,835,979.00)	109,550,959.30
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	63,837,149.73	66,000,000.00	2,162,850.27	60,315,630.71
	CONTRIBUTION TO PENSION FOR PHC STAFF & JICHMA	57,174,230.66	16,200,000.00	(40,974,230.66)	12,168,449.27
	TOTAL	162,847,359.39	117,200,000.00	(45,647,359.39)	182,035,039.28

BIRNIN KUDU LOCAL GOVERNMENT NOTE 8: DETAILS OF OVER-HEAD CHARGES					
		ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	ADMINISTRATIVE SECTOR			-	
	Office of the Chairman	29,472,350.00	40,000,000.00	10,527,650.00	30,283,256.52
	Legislative Council	25,328,330.00	30,000,000.00	4,671,670.00	25,883,587.28
	Administrative and General services	278,537,869.00	117,500,000.00	(161,037,869.00)	178,972,123.57
	SUB-TOTAL	333,338,549.00	187,500,000.00	(145,838,549.00)	235,138,967.37
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	4,894,000.00	10,500,000.00	5,606,000.00	25,606,768.21
	Forestry Section	21,971,000.00	10,500,000.00	(11,471,000.00)	12,167,191.21
	Livestock Section (Vetrinary)	8,405,000.00	6,000,000.00	(2,405,000.00)	8,800,000.00
	Treasury Account Section	48,627,143.09	11,500,000.00	(37,127,143.09)	348,135,175.06
	Internal Audit	100,000.00	2,300,000.00	2,200,000.00	
	Planning, Research & Statistics Department	38,111,300.00	27,500,000.00	(10,611,300.00)	32,110,661.00
	Monitoring & Evaluation			-	7,978,500.00
	Statistics			-	
	Treasury Revenue Section	2,890,000.00	7,500,000.00	4,610,000.00	571,000.00
	Road & Communication Section	10,217,500.00	7,500,000.00	(2,717,500.00)	8,618,000.00
	Mechanical Section	43,217,388.12	23,000,000.00	(20,217,388.12)	21,430,140.00
	Electrical Section	22,507,230.02	3,200,000.00	(19,307,230.02)	390,785,145.19
	Land & Survey Section	710,000.00	1,100,000.00	390,000.00	573,500.00
	Building Section	27,862,630.30	10,800,000.00	(17,062,630.30)	4,370,899.00
	SUB-TOTAL	229,513,191.53	121,400,000.00	(108,113,191.53)	861,146,979.67
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority			-	
	Education (Non-Teaching Staff)	38,294,000.00	25,000,000.00	(13,294,000.00)	25,480,000.00
	Education (Teaching Staff)	-		-	60,315,630.71
	Adult Education		7,157,880.00	7,157,880.00	
	Other Education			-	
	Preventive (Water, Sanitation and Hygiene)	55,224,152.60	24,000,000.00	(31,224,152.60)	24,447,560.00
	Curative	44,801,926.46	53,000,000.00	8,198,073.54	49,522,252.03
	Rural Water Supply	110,010,088.35	363,800,000.00	253,789,911.65	452,557,784.83
	Traditional Officer (District Head Office)			-	
	Community Development Section	39,668,732.83	29,777,880.00	(9,890,852.83)	51,872,060.00
	Information, Youth, Sport & Culture	20,859,500.00	6,280,000.00	(14,579,500.00)	12,557,150.00
	Social Welfare Section	73,257,727.30	62,000,000.00	(11,257,727.30)	63,966,616.00
	Trade Section and Cooperatives	800,000.00	3,200,000.00		1,340,000.00
	SUB-TOTAL	382,916,127.54	574,215,760.00	191,299,632.46	742,059,053.57
	OTHER OVERHEAD FROM CAPITAL RECEIPT	574,409,664.55	323,928,029.00	(250,481,635.55)	-
	GRAND TOTAL	1,520,177,532.62	1,207,043,789.00	(313,133,743.62)	1,838,345,000.61



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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	OVER HEAD COST FROM CAPITAL RECEIPT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Settlement of outstanding Liabilities	33,326,278.30	4,000,000	(29,326,278.30)	0.00
	Land compensation	21,050,000.00	6,882,499	(14,167,501.00)	0.00
	Renovation of L.G Secretariat	19,067,320.56	500,000	(18,567,320.56)	0.00
	Renovation of Guest House dutse	20,000,000.00	6,000,000	(14,000,000.00)	0.00
	Renovation of District Head House Iggi, Y/Damai Wurno & Sundimina	36,362,720.69	9,000,000	(27,362,720.69)	0.00
	Renovation of 4 no. staff quarters at B/kudu	10,000,000.00	8,000,000.0	(2,000,000.00)	0.00
	Tractor Loan repayment	38,774,171.00		(38,774,171.00)	0.00
	Control of Erosion at Kiyako, Samamiya and Iggi	8,227,720.72	50,000,000	41,772,279.28	0.00
	Control of Erosion across the Local Govt.	75,544,236.78	14,000,000.0	(61,544,236.78)	0.00
	Contribution for the Purchase of Inspection Vehicle	10,000,000.00	1,000,000	(9,000,000.00)	0.00
	SUB TOTAL	272,352,448.05	99,382,499.00	(172,969,949.05)	0.00
	ECONOMIC SECTOR			-	0.00
	Extension of Electricity at B/ kudu	3,500,000.00	5,000,000	1,500,000.00	0.00
	Purchase of Grains	2,869,500.00		(2,869,500.00)	0.00
	SUB TOTAL	6,369,500.00	5,000,000.00	(1,369,500.00)	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase of Hand Pump Materials	13,700,000.00	19,000,000.00	5,300,000.00	0.00
	Contribution for the construction of Islamiyya	1,240,900.90	5,000,000.00	3,759,099.10	0.00
	Contribution for the Renovation of Pri. Sec	2,060,523.48	10,000,000.00	7,939,476.52	0.00
	Purchase of Medical Equipment to Health Clinics	18,000,000.00	5,000,000.00	(13,000,000.00)	0.00
	Renovation of Health post at dumus	3,459,699.08	30,909,753.00	27,450,053.92	0.00
	Renovation of primary Health Care at Dokoro	617,653.45	5,000,000.00	4,382,346.55	0.00
	Renovation of Woment Centre at B/kudu	7,653,704.00	33,369,451.00	25,715,747.00	0.00
	Youth empowerment	16,740,000.00	25,000,000.00	8,260,000.00	0.00
	Women Empowerment	2,435,500.00	30,000,000.00	27,564,500.00	0.00
	Purchase of relief Materials	4,233,600.00	10,000,000.00	5,766,400.00	0.00
	Purchase of Whit Hit & Makara	1,700,000.00	6,647,000.00	4,947,000.00	0.00
	Social intervation programe	157,163,226.74	5,000,000.00	(152,163,226.74)	0.00
	Assistance to community development	26,333,000.00	20,000,000.00	(6,333,000.00)	0.00
	Completion of Daily prayer mosque at Iggi	738,033.85	10,000,000.00	9,261,966.15	0.00
	Contribution for the Completion of Mosque at B/kudu	1,000,000.00	2,619,326.00	1,619,326.00	0.00
	Youth empowerment (Motor cycle)	27,611,875.00	2,000,000.00	(25,611,875.00)	0.00
	Youth empowerment (Motor cycle)	11,000,000.00	0.00	(11,000,000.00)	0.00
	SUB-TOTAL	295,687,716.50	219,545,530.00	(76,142,186.50)	0.00
	GRAND TOTAL	574,409,664.55	323,928,029.00	(250,481,635.55)	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	45,953,132.92	35,000,000.00	(10,953,132.92)	14,941,942.52
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	45,953,132.92	35,000,000.00	(10,953,132.92)	14,941,942.52
	2% Sule Lamido University Kafin Hausa	106,640,175.35	40,000,000.00	(66,640,175.35)	72,368,284.28
	Contribution to State & LG Joint Projects & Programmes	368,000,000.00	150,000,000.00	(218,000,000.00)	225,000,000.00
	5% EMIRATE	207,600,439.13	170,000,000.00	(37,600,439.13)	168,087,704.21
	TOTAL	774,146,880.32	430,000,000.00	(344,146,880.32)	495,339,873.53
10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	659,767,709.91	320,000,000.00	(339,767,709.91)	387,001,605.19
	Ministry for Water Resources (Water Facilities)	451,701,076.01	300,000,000.00	(151,701,076.01)	447,567,284.83
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,546,667.04	16,046,000.00	1,499,332.96	17,653,666.00
	Ministry of Information Monthly Bulletin	600,000.00	1,080,000.00	480,000.00	
	Stabilization Fund	299,320,793.60	170,000,000.00	(129,320,793.60)	
	Directorate of Salary and Pension Retirement Benefit	31,258,020.48	0.00	(31,258,020.48)	
	TOTAL	1,457,194,267.04	807,126,000.00	(650,068,267.04)	852,222,556.02



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	Construction of 5 daily prayer mosque (Mosque at B/ kudu & chiyako)	3,500,000.00	8,235,000.00	4,735,000.00	
	Construction of Juma'at mosque Surko Village	7,202,392.70	4,000,000.00	(3,202,392.70)	
	Construction of five daily prayer mosque at daurawa Village	17,638,425.18	31,506,500.00	13,868,074.82	
	Construction of 5 daily prayer mosque at Dutsen Mai dodo	3,736,479.48	3,500,000.00	(236,479.48)	
	purchase of utility Vehicle to PHC	5,000,000.00	5,000,000.00	0.00	
	purchase of official vehicle to chairman	20,000,000.00	12,500,000.00	(7,500,000.00)	
	Purchase of furnitures to Duplex House	4,174,836.33	2,995,831.00	(1,179,005.33)	
	Purchase of additional furnitures to Local Govt. Secretariat	4,999,815.05	2,500,000.00	(2,499,815.05)	
	Purchase of 13 no Motor Cycle for yourth Empowerment		9,000,000.00	9,000,000.00	
	Purchase of official vehicle to the office of the Chairman (Toyota Corolla)		20,000,000.00	20,000,000.00	
	SUB TOTAL	66,251,948.74	99,237,331.00	32,985,382.26	
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	
		₦	₦	₦	
	Construction of Midwifery Quarters at Sundimina and Unguwar 'Ya	105,000,000.00	105,000,000.00	0.00	
	Construction of market stall at yarma	789,381.12	11,500,000.00	10,710,618.88	
	Construction of Motorized water scheme at Badinga	1,569,474.22	3,000,000.00	1,430,525.78	
	Construction of culvert a kangire and Y Damai	4,916,642.05	4,000,000.00	(916,642.05)	
	Construction of drainage at Babaldu	1,462,517.43	20,000,000.00	18,537,482.57	
	Construction of culvert and drainage at yalwan damai Kantoga	8,714,099.37	10,000,000.00	1,285,900.63	
	Construction of Drainage at Tudun Mahauta B/kudu	20,149,647.07	68,000,000.00	47,850,352.93	
	Construction of culvert at B/kudu Unguwar 'ya & Jata	4,450,000.00	19,000,000.00	14,550,000.00	
	Purchase of Hisbah Vehicle Hilux	70,000,000.00	106,393,395.00	36,393,395.00	
	Construction of Double Culvert at Sabon gari	2,870,621.95	3,000,000.00	129,378.05	
	Construction of three cell culvert Along Tsamiya Ludduga Road	4,494,355.08	1,500,000.00	(2,994,355.08)	
	Purchase of School Furniture	5,000,000.00	5,000,000.00	0.00	
	Drilling of Hsand pump at 11 wards	25,426,484.89	14,351,872.00	(11,074,612.89)	
	Establishment of Nursery at B/kudu,Wurno,Sundumina and Kantoga		2,000,000.00	2,000,000.00	
	Extension Of Electricity at B/kudu,Babaldu,Bigidam,Sundumina,Kiyako and Wurno		20,000,000.00	20,000,000.00	
	Provision of Solar Lightening System at Jan Ruwa, Kafin Gana, Tukuda, Kawo, Kadangare and Katurje		32,000,000.00	32,000,000.00	
	Provision of Solar Lightening System at Wurno Health Cleanic		2,000,000.00	2,000,000.00	
	Construction of Solar Water Scheme at Juwan Tudu			0.00	
	Construction of Motor Park at Kantoga and Jangargari		8,000,000.00	8,000,000.00	
	Construction of 2N0. Hand pumps each at Gauraki Tsohuwa, Yalwa, Kawarin Nagge, Jangargari , Yabaza,and Babaldu (On Going)		15,000,000.00	15,000,000.00	
	Conversion of Motorized Water Scheme to Solar powered Scheme at Kiyako,Kwari, Warwade, Badingu, Kwagwara, Jagargari, Dumus, Shungurum, Bigidam, Malamawar Gangara, Zarena, Sundumina Soli, Babaldu , Y/Damai School of Nursing B/kudu, Bamaina Lodge and Bamaina Central Mosque		85,000,000.00	85,000,000.00	
	Provision of Water Supply in Upgraded Primary Health Care at B/kudu		8,000,000.00	8,000,000.00	
	Drilling of 15 NO Hand Pumps at Kantoga,Tukuda,kiyako, Kangire, Surko, Y/damai,U/ya and Kwagwara		13,000,000.00	13,000,000.00	
	Construction of Feeder Road at Kuja-Giwa 5.4 KM (On going)		8,000,000.00	8,000,000.00	
	Construction of Feeder Road from Kwanar Zanga to Zanga to Dokoki 12 KM		10,500,000.00	10,500,000.00	
	Construction of Feeder Road from Masaru to Zurkudu 2 KM		10,000,000.00	10,000,000.00	
	Construction of Feeder Road 3 KM from Nafara to Kunguyun,Tawakkal to Yabaza 1KM		10,000,000.00	10,000,000.00	
	Construction of Feeder Road from Yalwan Damai to Injuwawa 2 KM		12,000,000.00	12,000,000.00	
	Construction of Double Culvert at Sabon Gari B/kudu		4,000,000.00	4,000,000.00	
	Construction of Three Cell Culvert along Tsamiya -Ladduga Road		8,000,000.00	8,000,000.00	
	SUB TOTAL	254,843,223.18	618,245,267.00	363,402,043.82	



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	11c
		₦	₦	₦	
	Construction of Islamiyya at Disawa Birnin Kudu	1,963,731.00	8,000,000.00	6,036,269.00	
	Contribution for the Rehabilitation of Islamiyya and Primary school at Sakai, Y/Gabas, Malamawa, Dudun M/Musa,,Jigawar Fulani, Daurawa, Nafara, Warwade, Gauraki Sabuwa and Giwa (On Going)		8,000,000.00	8,000,000.00	
	Construction of 4no of 2 Bed Room Simi-detatch House at Hard Reach Areas at Hirim,Safa,Funtuwa,Tukuda and Jigawar Nasara		11,000,000.00	11,000,000.00	
	Contribution for the Construction of Islamayya and Primary School at Tukuda Gabas,Jangargari and Asayaya Villege		5,000,000.00	5,000,000.00	
	Contribution for the General Renovation of Primary Schools at Hirin and Kakingana and Bakin Kuja		7,900,000.00	7,900,000.00	
	Construction of Islamiyya at Mohd Nafaji (Alhaji kwado)		10,000,000.00	10,000,000.00	
	Construction of 11 no Islamiyya School at Migawa, Barwa, Babuwawa, Iggi, Tudun M/Musa, and Kantoga		15,000,000.00	15,000,000.00	
	Purchase of Medical Equipment for Health Clinics at B/kudu, Babaldu, Kiyako, Lafiya, U/Ya , Kantoga, Sundumina and Kangire		8,000,000.00	8,000,000.00	
	Construction of Health Post at Billiti,Waza,Chagu,Ijuwawa,Hirin,Badingu,Iggi,Rumbuwuya,Warwade,Zanga, Gangara, Jangargari and Kura (On Going)		28,100,000.00	28,100,000.00	
	Construction of 2 Bed Room for Health Wokers at Badingu,Tukuda,Kwangwara and Arobade.		5,000,000.00	5,000,000.00	
	Construction of Public Convience at Market and Motor part at B/kudu		10,000,000.00	10,000,000.00	
	Construction of Primary Health Care Centre at Masaya, K/Gana, Jukaina and Maidubu		20,000,000.00	20,000,000.00	
	Construction of Standard Delivery Room In line Ward at Makarantar Makafi Primary Health Care Clinic B/kudu		25,000,000.00	25,000,000.00	
	Construction of Primary Health Care Office Complex at B/kudu Including Furniture.		20,000,000.00	20,000,000.00	
		1,963,731.00	181,000,000.00	179,036,269.00	
	TOTAL	323,058,902.92	898,482,598.00	575,423,695.08	

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	10,512,772.90
	CURRENT YEAR ADVANCE	13,977,534.00
	MARGINS	(3,464,761.10)
13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	157,827,894.52
	PREVIOUS YEAR NCL	157,982,894.54
	MARGINS	(155,000.02)



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	47,164.84	61,635,352.98
	OVERHEAD ACCOUNT	1,208,958.07	2,301,220.68
	SALARY ACCOUNT	5,702,050.64	606,013.37
	PROJECT ACCOUNT	99,809.87	764,718.17
	LOAN ACCOUNT	2,309.81	80,456.83
	OTHERS ACCOUNT	7,207,904.35	
	TOTAL	14,268,197.58	65,387,762.03
15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	8,158,534.00	0.00
	OTHER ADVANCE	5,819,000.00	10,512,772.90
	TOTAL	13,977,534.00	10,512,772.90

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	673,454,081.63	4,036,725,020.41	3,151,111.11	2,782,875.00	323,807,993.14	159,225,000.00	5,199,146,081.29
	DATE OF ASSETS REVALUATION 31/12/2024	0.00						0.00
	DEPRECIATION CHARGE FOR THE YEAR	13,469,081.63	80,734,500.41	315,111.11	556,575.00	21,597,993.14	31,845,000.00	148,518,261.29
	ACCUMULATED DEPRECIATION 31/12/24							
								0.00
	NET BOOK VALUE AS AT 31/12/2024	659,985,000.00	3,955,990,520.00	2,836,000.00	2,226,300.00	302,210,000.00	127,380,000.00	5,050,627,820.00

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	1,631,483.00	1,631,483.00
	8% CPS	0.00	1,624,550.00
	MHWUN	523,184.00	523,184.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	12,104,687.00	12,259,687.00
	GOVT TAX	44,444,447.00	
	7.5% VAT	35,265,827.00	35,265,827.00
	TOTAL	93,969,628.00	51,304,731.00
18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	3,184,620.00	3,184,620.00
	5%WHT		283,700.00
	OTHERS	60,673,646.52	103,209,843.54
	TOTAL	63,858,266.52	106,678,163.54



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	5,199,146,081.29	0.00	(323,058,902.92)	4,876,087,178.37
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00		0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,199,146,081.29	0.00	(323,058,902.92)	4,876,087,178.37

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	(82,082,359.61)	(135,844,856.85)
	SURPLUS/DEFICIT FOR THE YEAR	127,040,838.30	162,162,937.55
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	44,958,478.69	26,318,080.70

BIRNIN KUDU SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETED EXPENDITURE OF PRIMARY HEALTH CARE						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PREVENTIVE	90,233,029.63	114,487,316.00		114,487,316.00	24,254,286.37	78.81
CURATIVE	232,558,595.50	137,098,709.00		137,098,709.00	- 95,459,886.50	169.63
RURAL WATER SUPPLY	12,051,134.42	5,132,974.00		5,132,974.00	- 6,918,160.42	234.78
SUB TOTAL EXPENDITURE	334,842,759.55	256,718,999.00		256,718,999.00	- 78,123,760.55	130.43
<u>OVERHEAD COST</u>						
PREVENTIVE	55,235,500.00	24,000,000.00		24,000,000.00	- 31,235,500.00	230.15
CURATIVE	44,861,926.46	51,500,000.00	2,000,000.00	53,500,000.00	8,698,073.54	83.74
RURAL WATER SUPPLY	110,110,088.35	363,800,000.00		363,800,000.00	253,689,911.65	30.27
SUB TOTAL EXPENDITURE	210,147,514.81	439,300,000.00	2,000,000.00	441,300,000.00	231,152,485.19	47.62
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE			32,000,000.00	32,000,000.00	32,000,000.00	-
CURATIVE	132,077,354.45	51,100,000.00	96,000,000.00	147,100,000.00	15,022,645.55	89.79
RURAL WATER SUPPLY	15,264,474.22	167,000,000.00	42,500,000.00	209,500,000.00	194,235,525.78	7.29
SUB TOTAL EXPENDITURE	147,341,828.67	218,100,000.00	170,500,000.00	388,600,000.00	241,258,171.33	37.92
GRAND TOTAL	692,332,103.03	513,437,998.00		1,086,618,999.00	- 156,247,521.10	130.43

BIRNIN KUDU SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	102,020,324.55	41,263,767.00	20,000,000.00	61,263,767.00	(40,756,557.55)	166.53
TEACHING	771,699,741.60	754,594,741.00		754,594,741.00	(17,105,000.60)	102.27
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	873,720,066.15	795,858,508.00	20,000,000.00	815,858,508.00	(57,861,558.15)	107.09
<u>OVERHEAD COST</u>						
NON-TEACHING	38,294,000.00	25,000,000.00		25,000,000.00	(13,294,000.00)	153.18
TEACHING						
ADULT EDUCATION		7,157,880.00		7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	38,294,000.00	32,157,880.00		32,157,880.00	(6,136,120.00)	119.08
<u>CAPITAL EXPENDITURE</u>						
NON-TEACHING		15,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00	0.00
TEACHING	10,301,081.69	36,900,000.00	35,970,000.00	72,870,000.00	62,568,918.31	14.14
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	10,801,081.69	51,900,000.00	65,970,000.00	117,870,000.00	107,068,918.31	9.16
GRAND TOTAL	922,815,147.84	879,916,388.00	85,970,000.00	965,886,388.00	43,071,240.16	235.34



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



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

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

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

TREASURER'S RESPONSIBILITIES

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

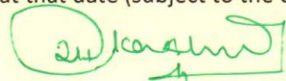
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

 20th - 6 - 2025.

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



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

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURE AND OTHER GENERAL OBSERVATIONS FOR THE YEAR 31ST DECEMBER, 2024

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

The Local government council of Birnin Kudu received the total Sum of Two Billion, Seven Hundred and Fifteen Million, Six Hundred and Ninety Eight Thousand, Six Hundred and Seven Naira, Fifty Eight Kobo (₦2,715,698,607.58) only as statutory receipt allocated from the Federation accounts for the year 2024 that represents 80.58% of the approved estimated amount of ₦3,370,000,000.00

2. GOVERNMENT SHARE OF VALUE ADDED TAX

As well, the local government council received Two Billion, Nine Hundred and Five Million, Five Hundred and Seventy Nine Thousand, Four Hundred and One Naira, Seven Kobo (₦2,905,579,401.07) only as government share of VAT which represents 170.91% of the budgeted amount of ₦1,700,000,000.00

3. INDEPENDENT REVENUE (NON TAX REVENUE)

The Sum of Fifteen Million, Eight Hundred and Seventy Three Thousand, Eight Hundred and Fourty Seven Naira, Fourty Three Kobo (₦15,873,847.43) only was internally generated revenue that represents 50.12% of the budgeted amount of ₦31,670,000.00

4. AUGUMENTATION AND OTHER STABILIZATION RECEIPT

The Sum of One Hundred and Sixty Two Million, Two Hundred and Twenty Five Thousand, Nine Hundred and Eight Naira, Thirty Eight Kobo (₦162,225,908.38) was also received from other government entities/stabilization account ride the approved budgeted amount of ₦2,000,000.00

5. RECURRENT EXPENDITURE

The Sum of Five Billion, Five Hundred and Twenty Three Million, Eight Hundred and Eighteen Thousand, Six Hundred and Sixty Four Naira, Eighty Seven Kobo (₦5,523,818,664.87) only was expended on recurrent items. It stood as 136.24% of the approved estimated amount of ₦4,054,189,507.00

6. BANK RECONCILIATION STATEMENTS

The accounts maintained by the local government council have all been reconciled.

7. BUDGET PERFORMANCE

The budget performance for the year ended 31st December, 2024 in respect of the local government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	3,370,000,000.00	2,715,698,607.58	654,301,392.42	80.58 %
VALUE ADDED TAX	1,700,000,000.00	2,905,579,401.07	(1,205,579,401.07)	170.92 %
INDEPENDENT REVENUE	31,670,000.00	15,873,847.43	15,796,152.57	50.12 %
AUGMENTATION	2,000,000.00	162,225,908.38	(160,225,908.38)	8,111.29%
TOTAL REEVENUE	5,305,670,000.00	5,799,377,764.46	(493,707,764.46)	109.31%
EXPENDITURE				
RECURRENT EXPENDITURE	4,054,189,507.00	5,523,818,664.87	(1,469,629,157.87)	136.25 %
CAPITAL EXPENDITURE	1,606,585,365.00	323,058,902.92	1,283,526,462.08	20.11 %
TOTAL EXPENDITURE	5,660,774,872.00	5,846,775,077.90	(186,000,205.90)	103.29 %



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

1. TOTAL REVENUE

From the above table, the Sum of Five Billion, Seven Hundred and Ninety Nine Million, Three Hundred and Seventy Seven Thousand, Seven Hundred and Sixty Four Naira, Fourty Six Kobo (₦5,799,377,764.46) only was received as a total revenue generated from both Federation accounts and internally generated revenue. This amount represents 109.31% of the approved estimated figure of ₦5,305,670,000.00

2. RECURRENT EXPENDITURE

The Sum of Five Billion, Five Hundred and Twenty Three Million, Eight Hundred and Eighteen Thousand, Six Hundred and Four Naira, Eighty Seven Kobo (₦5,523,818,664.87) only was spent on recurrent items which represent 136.25% of the estimated amount of ₦4,052,189,507.00 as approved.

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Twenty Three Million, Fifty Eight Thousands, Nine Hundred and Two Naira, Ninety Two Kobo (₦323,058,902.92) only was also expended on capital commitments indicating 20.11% of the approved estimated figure of ₦1,606,585,365.00

4. RECOMMENDATIONS

- The local government council should harness other sources of improving internally generated revenue.
- More spending on recurrent items should be drastically reduced.
- The local government council should direct more resources to capital projects.



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

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of TwoHundred and Ninety Two Million Six Hundred and Forty One Thousand Ninety Nine Naira {N292, 641,099.00} was issue to Birnin KuduLocal Government Council and the sum of Two Hundred and Eighty Seven Million, Four Hundred and Eighty Two Thousand, Nine Hundred and Twenty Naira Ninety Three Kobo Only [N287, 482,920.93] was responded and verified, where Five Million, One Hundred and Fifty Eight Thousand, One Hundred andSeventy Eight Naira Seven Kobo Only [N5,158,178.07] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/BKD/ZO/BKD/LQ/24/1	Schedule of un Presented Payment Voucher	48,196,070.00	48,196,070.00	0.00
2	ALG/BKD/ZO/BKD/LQ/24/2	Schedule of un Documented Payment Voucher	30,262,308.00	30,262,308.00	0.00
3	ALG/BKD/ZO/BKD/LQ/24/3	Payment for Services yet to be Rendered for the Period	10,005,500.00	10,005,500.00	0.00
4	ALG/BKD/ZO/BKD/LQ/24/4	Payment without Approval	8,959,026.00	8,959,026.00	0.00
5	ALG/BKD/ZO/BKD/LQ/24/5	Schedule of un Documented Payment Voucher	37,939,587.00	37,939,587.00	0.00
6	ALG/BKD/ZO/BKD/LQ/24/6	Schedule of Payment without Voucher	17,026,178.00	5,158,178.07	11,867,999.93
7	ALG/BKD/ZO/BKD/LQ/24/7	Payment for Items not taken on charge into store	42,502,170.00	42,502,170.00	0.00
8	ALG/BKD/ZO/BKD/LQ/24/8	Un Accounted Expenditure for the Period	11,221,718.00	11,221,718.00	0.00
9	ALG/BKD/ZO/BKD/LQ/24/9	Payment for Project not yet Executed	4,334,942.00	4,334,942.00	0.00
10	ALG/BKD/ZO/BKD/LQ/24/10	Un Presented Payment vouchers	39,615,000.00	39,615,000.00	0.00
11	ALG/BKD/ZO/BKD/LQ/24/11	Irregular Payment	22,578,600.00	22,578,600.00	0.00
	TOTAL		292,641,099.00	287,482,920.93	5,158,178.07

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birnin KuduLocal Government staff and local Education Authorities. To this effect, a number of Twenty Two [20] 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 toForty Four Million, Six Hundred and Thirty SixThousand, One Hundred and Six Naira N44,366,106.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Nine [9] numbers of staff retired and deceased owed Birnin KuduLocal Government Council, the sum of One Million, Two Hundred and Fifty Eight Thousand, Four Hundred and SeventyThree Naira N1,258,473.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



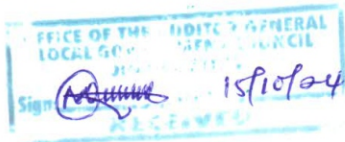
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birnin Kudu Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. 644
The, ALG/BKD/ZO/BKD/LQ/2 4/4
Hon. Chairman Local Government

Birnin Kudu



Audit Form 1 Birnin Kudu

Station: _____

Pv. No.: CC Date: CC

Head _____ Sub Head: _____

Amount CC CC

Payee: 8,959,026

Nature of Payment: Sundry

Date: 31/7/2024

AUDIT QUERY

PAYMENT WITHOUT APPROVAL

The sum of Eight Million Nine Hundred and Fifty-nine Thousand Twenty- six Naira Only (8,959,026) Was Paid to the Attached Payee for Various Services rendered to the local Government as Per Schedule Attached.

During our Audit Examination of the payment Voucher it was observed that the Voucher were not Approved by the Accounting Officer (Chairman) This is Contrary to the Provision of Financial Memoranda (FM) Chapter (14:3) Which state that the Payment Must be Supported by a properly authorized /Approved Payment Voucher.

In light of the fore-going, The Concerned Officer Should rectify the anomalies and forward the same to this office for audit action

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

Salisu Musa CNA

Area Auditor

DEA

Pls treat

AGK/BKD/24

DEA

never above 200M
DEA
16/10/24



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



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

ALG/BKD/ZO/BKD/LQ/24/5

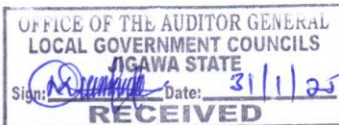
Local Query No.

Hon. Chairman

The,

Birnin kudu

Local Government



DCA
As treat
AG 6/2/25
AUDIT QUERY

Audit Form 1 Birnin kudu

Station:

Pv. No.: CC

Date: CC

Head CC

Sub Head: CC

Amount N:

37,939,587

Payee:

Nature of Payment Sundry

Date:

21/11/20

SCHEDULE OF UNDOCUMENTED PAYMENT VOUCHERS JULY TO SEP 2024

Expenditure to the tune of Thirty Seven Million Nine Hundred and Thirty Nine Thousand Five Hundred and Eight Seven Naira Only (37,939,587) Have been made Without Full Supporting Document Attached. Refer to the schedule Attached For guidance.

This Contradict the Provision of Financial Memorandum Chapter (14:4) (8)

In view of the above, Therefore all Concerned Should rectify the anomalies and this office be informed accordingly .

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

Salisu Musa C N A

Area Auditor

B/Kudu Local Govt.

DCA
refer above + ref res
AG 6/2/25



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



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

ALG/BKD/ZO/BKD/LQ/24/6

Local Query No. _____
Hon. Chairman _____
The, _____
Birnin kudu _____ Local Government

Office of the Auditor General
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 31/1/25
RECEIVED

Audit Form 1 Birnin kudu
Station: _____
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 17,026,178
Payee: _____
Nature of Payment: Sundry
Date: 21/11/20
AG 6/2/25

DCA
Pis Deal
AG 6/2/25

SCHEDULE OF PAYMENT WITHOUT VOUCHER FROM JULY TO SEP 2024

The Total sum of Seventeen Million Twenty Six Thousand One Hundred and Seventy Eight Naira only (17,026,178) Were Paid to various Payees From July to Sep 2024 Without Payment Vouchers, Refer to the Attached Schedule for Details.

This is contrary to the Provision of Financial Memoranda (FM) Chapter (14:3) and Financial Regulation FR Chapter 6 Which State that under no circumstance should a cheque be raise or cash paid for services for which a payment voucher has not been raised.

The Concerned Officer Should be ask to Produce a properly authorized payment voucher for the same Amount or refund, and this office be inform for Examination.

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

Salisu Musa C N A

Area Auditor

B/Kudu Local Govt.



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

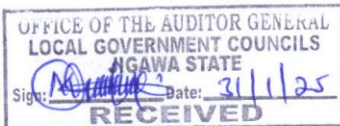


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/BKD/ZO/BKD/LQ/24/7

Local Query No. _____
Hon. Chairman _____

The, _____
Birnin kudu _____ Local Government



DCA
Pls Deal
24/1/25
FAG

Audit Form 1 Birnin kudu

Station: _____

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 42,502,170

Payee: _____

Nature of Payment: Sundry

Date: 21/11/2024

6/2/25

AUDIT QUERY

PAYMENT FOR ITEMS NOT TAKEN ON CHARGE INTO STORE

The sum of Forty Two Million Five Hundred and two Thousand and One Hundred and Seventy Naira only (42,502,170) Was Paid for Various Purchases and Repairs . Store Inspection Conduct by us Provide that the Items Were Not Taken on Charge into Store.

Refer to the Schedule Attached for Details.

In view of the above, Therefore, the payee should fully explain or else refund the amount paid to them and this office be furnish with recovery particulars for verification

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

Salisu Musa C N A

Area Auditor

B/Kudu local Govt

X DCA done
refer to sheet 19
24/1/25
FAG



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/BKD/ZO/BKD/LQ/24/8

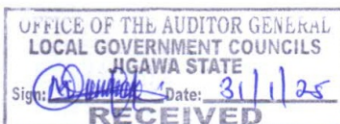
Local Query No.

Hon. Chairman

The,

Birnin kudu

Local Government



DCA
Pls deal

AUDIT QUERY

Audit Form 1 Birnin kudu

Station:

Pv. No.: CC

Date: CC

Head: CC

Sub Head: CC

Amount N:

11,221,718

Payee:

Nature of Payment: Sundry

Date:

21/11/2024

6/2/25

UN – ACCOUNTED EXPENDITURE FOR THE PERIOD OF JULY TO SEP 2024

Reconciliation between Cash book and Bank Statement Revealed that The total sum of Eleven million Two Hundred and Twenty One Thousand Seven Hundred and Eighteen Naira only **(11,221,718)** Paid to various payees were up to this time not Accounted During the period of julo to sep 2024, This Contradict the provision of financial Memoranda (FM) Chapter 14:13.

In view of the above Therefore the payees should fully explain or to recover the amount paid to, and this office be informed with recovery Amount.

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

SALISU MUSA C N A

AREA AUDITOR

BIRNIN KUDU LOCAL GOVT

ASCA
Area above ASCA
ASCA
6/2/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

699

Local Query No. ALG/BKD/ZO/BKD/LQ/24/5

The, Hon. Chairman Local Government

Birnin kudu

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sig: [Signature] Date: 21/11/25
RECEIVED

DCA
Pls deal
[Signature]
AUDIT QUERY

Audit Form 1

Station: Birnin kudu

Pv. No.: Date:

Head CC Sub Head CC

Amount N: CC CC

Payee: CC CC

Nature of Pay 37,939,587 4,334,942

Sundry

Date: 21/11/20

6/2/25

payment for **SCHEDULE OF PROJECT NOT YET EXACUTED**

The total sum of four million three hundred and thirty four Thousand nine hundred and fourty two Naira 4,334,942 only were observed that during Audit inspection of project executed by the local government The project are yet to be Executed up to the time of writing this query 14,

This is contrary of Model Financial Memoranda FM Chapter

In view of the above the local government should ask the contractor executed project or to refund the whole amount to be informed this office for further verification.

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

[Signature]
SALISU MUSA C N A
AREA AUDITOR
BIRNIN KUDU LOCAL GOVT

SACA
refer above & treat as
[Signature]
5/2/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/BKD/ZO/BKDLG/LQ. 10/24
Local Query No.
The Chairman,
The, Birnin Kudu
Local Government



DCA
P/S head
on cashing
AG 15/4/25
AUDIT QUERY

Audit Form 1
Station: Birnin Kudu LGA
Pr. No.: CC Date: Oct-Dec, 24
Head: CC Sub Head: CC
Amount N: 39,615,000.00
Payee: Sundries
Nature of Payment: Various

Date: AG 15/4/25

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the Examination of Payment Vouchers for the above period, we observed that payments to the tune of N39,615,000 were made without raising the necessary payment vouchers to justify the payments. Attached list refers.

The above therefore, is contrary to the provision of Financial Memoranda 14.3, as such the concerned officers should be asked to explain or else the total sum paid be recovered and this office be furnish with recovery details accordingly.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Salisu Musa
Area Auditor
Birnin Kudu Local Govt.

DCA
P/S head
above & test per
15/4/25
AG



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/BKD/ZO/BKDLG/LQ. 11/24

The, The Chairman,

Birnin Kudu

Local Government



Audit Form 1

Station: Birnin Kudu LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: 22,578,600.00

Payee: Sundries

Nature of Payment: Various

Date: 15/1/25

AUDIT QUERY

IRREGULAR PAYMENTS OCTOBER - DECEMBER, 2024

As a result of Examination of Payment Vouchers for the above stated period, we observed that Payment Vouchers worth Twenty Two Million, Five Hundred and Seventy Eight Thousand, Six Hundred Naira (N22,578,600:00) were paid without being accompanied with necessary supporting documents to validate the payments.

The above therefore, does not comply with the content of Financial Memoranda 14.4(8). As such the concerned Officers should be asked to explain fully or else to recover the whole amount involved and furnish this office with recovery details.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Birnin Kudu Zone for their information and further necessary action.

Warm regards,

Salisu Musa

Area Auditor

Birnin Kudu Local Govt.

*ADCA
refer above & deal MS
15/1/25*



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 *Birnin Kudu*

Local Query No. ALG/BKD/ZO/BKD/LQ/2 4/1

The, Hon. Chairman Local Government

Birnin Kudu

Station:

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N:

Payee: 48,196,070

Nature of Payment: Sundry

Date: 31/7/2024

Pls Deal

RECEIVED

AUDIT QUERY

SCHEDULE OF UNPRESENTED PAYMENT VOUCHER FROM JAN TO JUNE 2024

The sum of Forty-Eight Million One Hundred and Ninety -Six Thousand Seventy Naira only (48,196,070) Were Paid to the Attached Payees from Jan to June 2024 Without Payment Vouchers, Refer to the Attached Schedule for Details.

This is contrary to the Provision of Financial Memoranda (FM) Chapter (14:3) and Financial Regulation FR Chapter 6 Which State that under no circumstance should a cheque be raised or cash paid for services for which a payment voucher has not been raised.

The Concerned Officer Should Produce a properly authorized payment voucher for the same Amount or to refund, and this office be informed for Examination.

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

Salisu Musa CNA

Area Auditor

B/Kudu Local Govt.

Pls Deal

AG 16/10/24

Pls Deal

16/10/24



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 <i>Birnin Kudu</i>	
Station: _____	
Pv. No.: <u>CC</u>	Date: <u>CC</u>
Head: <u>CC</u>	Sub Head: <u>CC</u>
Amount N: _____	
Payee: <u>30,262,308</u>	
Nature of Payment: <u>Sundry</u>	
Date: <u>31/7/2024</u>	

Local Query No. <u>42</u> The, <u>ALG/BKD/ZO/BKD/LQ/2 4/2</u> Hon. Chairman _____ Local Government <u>Birnin Kudu</u>	<u>DCA</u> <u>Pls deal</u> <u>(Signature)</u> <u>AG 16/10/24</u> AUDIT QUERY
--	---

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE 15/10/24 RECEIVED
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SCHEDULE OF UNDOCUMENTED PAYMENT VOUCHERS JAN TO JUNE 2024

Expenditure to the tune of Thirty Million Two Hundred and Six two Thousand Three Hundred and Eight Naira Only (30,262,308) Have been made Without Full Supporting Document. During the above period, refer to the schedule Attached For guidance.

This Contradict the Provision of Financial Memorandum Chapter (14:4) (8)

In view of the above, the officer Concerned Should rectify the anomalies and this office be inform for examination and Verification.

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

(Signature)

Salisu Musq CNA

Area Auditor

B/Kudu Local Govt.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. 43

The, ALG/BKD/ZO/BKD/LQ/24/3

Hon. Chairman Local Government

Birnin Kudu



Audit Form Birnin Kudu

Station: _____

Pv. No.: CC Date: CC

Head CC Sub Head: _____

Amount CC CC

Payee: 10,005,500

Nature of Payment: Sundry

Date: 31/7/2024

AUDIT QUERY

PAYMENT FOR SERVICES YET BE RENDRED FOR THE PERIOD

The sum of Ten Million Five Thousand and Five Hundred Naira only (10,005,500) Was Paid for Various Purchases and Repairs. Store Inspection Carried out Provide that the Items Were Not Taken on Charge into Store.

Refer to the Schedule Attached for Details.

In view of the above, Therefore, the payee should fully explain or else refund the amount paid to them and this office be furnished with recovery particulars for verification

Same is Copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for Their Information and Further Action.

Salisu Musa CNA

Area Auditor

B/Kudu local Govt

DCA
Pls deal

AG 16/10/24
above & test me



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

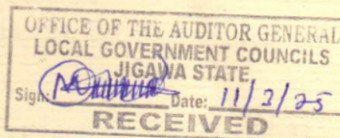
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. ~~BKLG/EN/S.S/VOL II/02~~.....

5th March, 2025

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



RE: ANSWER OF AUDIT QUERY

Reference to the letter ALG/AUD/BKD/20/BKD/9/24.

I have write on the above mention subject matter as follows:

INTERNAL CONTROL SYSTEM: All payment vouchers are knows pass Internal Audit Checking for providing Internal Control.

CASH BOOK: The Cash book maintained by the cashier have been casted and balance for your further verification.

UNDOCUMENTED PAYMENT VOUCHERS: Vouchers of ALG/BKD/20/BKD/LQ/24/5 to the tune of Thirty-Seven Million, Nine Hundred and Thirty-Nine Thousand, Five Hundred and Eighty-Seven Naira (37,939,587.00) only, have been duly documented for further verification.

UNPRESENTED PAYMENT: Vouchers of ALG/BKD/20/BKD/LQ/24/6 to the tune Seventeen Million, Twenty Six Thousand, One Hundred and Seventy-Eight Naira (17,026,178.00), Twelve Million, Three Hundred and Seventy Thousand, Nine Hundred and Three Naira Seven Kobo (12,370,903.07) only.

Handwritten notes:
DCA
Study & verify
AG 11/3/25
above & act me
11/3/25



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



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

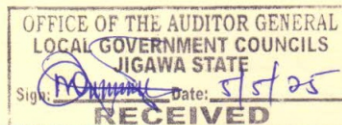
JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref No: BKLK/Fin/5.S/Vol.11/03

Date: 05/05/2025

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



RE: ANSWER OF AUDIT QUERY

Reference to the letter no ALG/BKD/20/BKDLG/L.R/Vol.1/3/24 by Jigawa State
Local Government Audit, Dutse.

I have write on the above subject matter as follows:

INTERNAL CONTROL: All payment vouchers are know pass Internal Audit Checking for
providing Internal Control.

CASH BOOK: Cash office are know update their record collection as required for further
verification.

UNPRESENTED PAYMENT VOUCHERS OCTOBER TO DECEMBER, 2024 of
ALG/BKD/20/BKDLG/L.Q.10/24 to the **Thirty Nine Million, Six Hundred and Fifteen
Thousand Naira (₦39,615,000.00)** only, are now presented for verification.

IRREGULAR PAYMENTS OCTOBER-DECEMBER 2024 of
ALG/BKD/20/BKDLG/L.Q.11/24 to the tune of **Twenty-Two Million Five Hundred and
Seventy-Eight Thousand Six Hundred Naira (₦22,578,600.00)** only, are now documented
in the batch for further verification.

SUBSIDIARY BOOKS OF ACCOUNT are currently posted as required from September to
December, 2024 for verification.

2/ Best regards.

BELLO SHEHU
Treasurer
For: Hon Chairman

CC:

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

XACA
refer above & treat Mr
Niguel
12/5/25
also 25



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



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

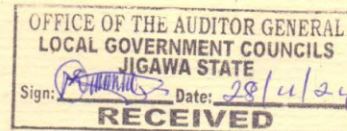
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No...**BKLG/FIN/5.5/VOL II/01**

25/11/2024

The Auditor General
Local Government Dutse
Jigawa State



RE: ANSWER OF AUDIT QUERIES

Reference to the letter ALG/BKD/20/BKD/LQ/24, ALG/BKD/ZO/BKD/LQ/24/2, ALG/BKD/20/BKD/LQ/24/3 AND ALG/BK/20/BKD/LQ/24/4, I hereby write on the above mention subject matter as follows:

UN PRESENTED PAYMENT VOUCHER FROM JAN-JUNE, 2024

Un-presented payment voucher to the tune of Fourty Eight Million One Hundred and Sixty Nine Thousand Seventy Naira (48,169,070.00), Fourteen Million Three Hundred and Eighty Four Thousand Four Hundred and Four Naira (N14,384,404) are presented while Thirty Million Seven Hundred and Eighty Four Thousand Six Hundred and Sixty Naira (N38,784,666) are loose by protester.

UN-DOCUMENTED PAYMENT VOUCHERS JAN-JUNE, 2024

Un-documented payment voucher amount to Thirty Million Two Hundred and Sixty Two Thousand Three Hundred and Eight Naira (N30,262,308) are fully documented for further verification and inspection.