BIRNIN KUDU

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

BIRNIN KUDU

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

JIGAWA STATE

UNITY AND FAITH, PEACE AND PROGRESS

2025

REPORT OF THE AUDITOR GENERAL

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

Contents

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref No: BKD/PMD/ADM/S12/V II/146

Date: 16-02-2026

A

DSA
Kindly serve as second L.G who submitted their account.
RH Kashu AO 18/2/26

The Auditor Genera,
Lacol Government Audit,
Dutse, Jigawa State.

FORWARDING OF 2025 ANNUAL ACCOUNT

I wish to write and Forword here-with copy of 2025 annual account duly completed in respect of Birnin Kudu Lacol Government.

Your usual cooperation is highly anticipated and understanding please.

2. Best Regard

Dr. Muhammad Uba
Hon. Chairman

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16-02-26
RECEIVED

HON. (Dr). MUHAMMAD UBA B/KUDU
EXECUTIVE CHAIRMAN
BIRNIN KUDU LOCAL GOVT.

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref No:.......................................

Date:..........................

RESPONSIBILITY FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2025 and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

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

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

The Financial Statements reflect the true and fair view of the Financial Position of Birnin Kudu Local Government as at 31st December, 2025 and its operations for the period ended on that date.

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

16/2/26

BELLE SHEHU
Treasurer

16/2/2026

HON. MUHAMMAD UBA
Executive Chairman

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*____________________

*Date:*____________________

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.

1. **General information**

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

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

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

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

6. **Completeness**
The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations

7. **Prudence**
There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.

8. **Neutrality**
The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.

9. **Verifiability**
The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.

10. **Understandability**
The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.

11. **Budget Figures**
The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2025 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.

12. **Revenue:** Non-Exchange Transactions Fees, taxes and Fines.

a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.

b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.
Revenues from non-exchange transactions with other government entities are measured at

fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

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

14. Employee Benefits/Pension obligations:
Under the Defined Benefits Scheme:

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

15. Statement of Cash flow
This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.
The Cash flow statement shall consist of three (3) sections:

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

a. Receivables from Exchange Transactions

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

18. Prepayments

a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
c. Prepayments for which the benefits are to be derived in the following 12 months should be

classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.

c. The following shall constitute expenditure on PPE:

i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.

ii. Construction Cost- including materials, labour and overheads.

iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

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

a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,715,698,607.58	Government Share of FAAC (Statutory Revenue)	1	4,727,798,221.90	4,756,269,037.51	0.00	4,756,269,037.51	28,470,815.61
2,905,579,401.07	Government Share of VAT	2	3,709,726,541.66	3,302,000,000.00	0.00	3,302,000,000.00	(407,726,541.66)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
15,873,847.43	Non Tax Revenue	4	97,447,281.80	51,550,000.00	0.00	51,550,000.00	(45,897,281.80)
162,225,908.38	Transfer from Other Government Entities	5	152,381,416.88	2,000,000.00	0.00	2,000,000.00	(150,381,416.88)
5,799,377,764.46	**Total Revenue (a)**		**8,687,353,462.24**	**8,112,019,037.51**	0.00	**8,112,019,037.51**	(575,334,424.73)
	EXPENDITURE						
1,609,452,625.50	Salaries & Wages	6	2,633,034,252.93	2,853,933,601.00	0.00	2,853,933,601.00	220,899,348.07
162,847,359.39	Social Benefit	7	296,609,859.50	158,000,000.00	3,000,000.00	155,000,000.00	(138,609,859.50)
1,520,177,532.62	Overhead Cost	8	3,249,749,113.26	2,488,611,675.00	416,787,795.00	2,071,823,880.00	(761,137,438.26)
	Other over Head Cost						
774,146,880.32	Grants & Contributions	9	1,822,639,903.34	916,393,395.00	206,393,395.00	710,000,000.00	(906,246,508.34)
1,457,194,267.04	Transfer to other Govt Agencies	10	351,146,656.85	0.00	0.00	0.00	(351,146,656.85)
148,518,261.29	Depreciation		181,248,021.84	0.00	0.00	0.00	(181,248,021.84)
5,672,336,926.16	**Total Expenditure (b)**		**8,534,427,807.72**	**6,416,938,671.00**	**626,181,190.00**	**5,790,757,481.00**	(2,117,489,136.72)
				0.00	0.00	0.00	0.00
127,040,838.30	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		152,925,654.52	0.00	0.00	0.00	(152,925,654.52)
	Gain/Loss on Disposal of Asset			0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures			0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/(Expenses) (D)**		0.00	0.00	0.00	0.00	0.00
127,040,838.30	**Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)**		**152,925,654.52**	0.00	0.00	0.00	(152,925,654.52)
	Minority Interest Share of Surplus/ (Deficits) (f)			0.00	0.00	0.00	0.00
127,040,838.30	**Net Surplus/ (Deficits) for the period g=(e-f)**		**152,925,654.52**	0.00	0.00	0.00	(152,925,654.52)

The accompanying notes form part of these statements

16/2/26

BELLO SHEHU
Treasurer
Birnin Kudu Local Government, Jigawa State

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	NOTES	2025	2025	2024	2024
ASSETS		₦	₦	₦	₦
Current Assets					
Cash and Cash Equivalents	14	15,210,572.61	0.00	14,268,197.58	0.00
Receivables	15	13,977,534.00	0.00	13,977,534.00	0.00
Prepayments					
Inventories					
Total Current Assets : A		0.00	**29,188,106.61**	0.00	**28,245,731.58**
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	5,202,611,099.49	0.00	5,050,627,820.00	0.00
Intangible Assets					
Total Non Current Assets : B		0.00	5,202,611,099.49	0.00	5,050,627,820.00
Total Assets : C = A + B		**0.00**	**5,231,799,206.10**	**0.00**	**5,078,873,551.58**
LIABILITIES:-					
Current Liabilities					
Deposits	17	93,969,628.00	0.00	93,969,628.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities : D		0.00	**93,969,628.00**	0.00	**93,969,628.00**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	63,858,266.52	0.00	63,858,266.52	0.00
Total Non Current Liabilities : E		0.00	**63,858,266.52**	0.00	**63,858,266.52**
Total Liabilities F = D + E		0.00	**157,827,894.52**	0.00	**157,827,894.52**
Net Assets: G = C - F		**0.00**	**5,073,971,311.58**	**0.00**	**4,921,045,657.06**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	4,876,087,178.37	0.00	4,876,087,178.37	0.00
Accumulated Surplus/(Deficits)	20	197,884,133.21	0.00	44,958,478.69	0.00
Minority Interest					
Total Net Assets/Equity: H = G		**0.00**	**5,073,971,311.58**		**4,921,045,657.06**

The accompanying notes form part of these statements

16/2/26

BELLO SHEHU
Treasurer
Birnin Kudu Local Government, Jigawa State

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

DESCRIPTIONS	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	4,727,798,221.90	0.00	2,715,698,607.58	0.00
Government Share of VAT	2	3,709,726,541.66	0.00	2,905,579,401.07	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	97,447,281.80	0.00	15,873,847.43	0.00
Transfer from Other Government Entities	5	152,381,416.88	0.00	162,225,908.38	0.00
Total Inflow from operating Activities (A)		**0.00**	**8,687,353,462.24**	**0.00**	**5,799,377,764.46**
Outflows					
Salaries & Wages	6	2,633,034,252.93	0.00	1,609,452,625.50	0.00
Social Benefits	7	296,609,859.50	0.00	162,847,359.39	0.00
Overhead Cost	8	3,249,749,113.26	0.00	1,520,177,532.62	0.00
Grants & Contributions	9	1,822,639,903.34	0.00	774,146,880.32	0.00
Other Over Head Cost					
Transfer to other government Entities	10	351,146,656.85	0.00	1,457,194,267.04	0.00
Finance Cost					
Total Outflow from Operating Activities (B)			**8,353,179,785.88**		**5,523,818,664.87**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			**334,173,676.36**		**275,559,099.59**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11	(333,231,301.33)		(323,058,902.92)	
Net Cash Flow from Investing Activities		0.00	**(333,231,301.33)**	0.00	**(323,058,902.92)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12	0.00		(3,464,761.10)	
Repayment of Borrowings (other non Current liabilities)	13	0.00		(155,000.02)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			**0.00**		**(3,619,761.12)**
Net Cash Flow From All Activities			942,375.03	0.00	(51,119,564.45)
Cash & Its Equivalent as at 1st January, 2024			14,268,197.58		65,387,762.03
Cash & Its Equivalent as at 31st December, 2025			**15,210,572.61**		**14,268,197.58**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			152,925,654.52		127,040,838.30
Add Back Non-Cash Movement Items:					
Depreciation			181,248,021.84		148,518,261.29
Amortization					
impairment Charges					
		0.00	334,173,676.36	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	(3,464,761.10)	0.00
Net Movement in Payables		0.00	0.00	(155,000.02)	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	**0.00**	(3,619,761.12)
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(333,231,301.33)	0.00	(323,058,902.92)	0.00
Total Items Classified as Investing Activities			**(333,231,301.33)**		**(323,058,902.92)**
Net Cash Flow From All (Operating) Activities		**0.00**	942,375.03	**0.00**	(51,119,564.45)
Cash & it's Equivalent as at 1 January,2024		0.00	14,268,197.58	0.00	65,387,762.03
Cash & it's Equivalent as at 31 December,2025		**0.00**	**15,210,572.61**	**0.00**	**14,268,197.58**

The accompanying notes form part of these statements

16/2/26

BELLO SHEHU
Treasurer
Birnin Kudu Local Government, Jigawa State

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	₦	₦	₦	₦
Balance at 1st Jan.2025	4,876,087,178.37		44,958,478.69	4,921,045,657.06
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	4,876,087,178.37		44,958,478.69	
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			152,925,654.52	152,925,654.52
Balance at 31December 2025	4,876,087,178.37	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	**0.00**	**0.00**	**0.00**	**0.00**
Closing Balance as at 31st 12 2025	**4,876,087,178.37**	**0.00**	**197,884,133.21**	**5,073,971,311.58**

The accompanying notes form part of these statements

16/2/26

BELLO SHEHU
Treasurer
Birnin Kudu Local Government, Jigawa State

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	3,446,834,019.06	1,608,171,582.51	(1,838,662,436.55)	674,656,400.61
	SHARE OF EXCHANGE	259,109,067.11	430,000,000.00	170,890,932.89	1,575,671,408.57
	SHARE OF NON OIL REVENUE	31,516,614.88	1,100,000,000.00	1,068,483,385.12	78,791,537.21
	SHARE OF SOLID MINERAL	7,737,446.19	220,000,000.00	212,262,553.81	3,741,954.17
	E-MONEY	194,911,581.46	1,350,000,000.00	1,155,088,418.54	93,568,021.00
				0.00	44,432,169.29
	ADD. DISBURSEMENT	787,689,493.20	48,097,455.00	(739,592,038.20)	244,857,116.73
	TOTAL	**4,727,798,221.90**	**4,756,269,037.51**	**28,470,815.61**	**2,715,718,607.58**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	ADD. INFLOW	E-MONEY	SHARE OF SOLID	TOTAL
JANUARY	100,323,005.58	112,527,954.90	0.00	279,206,331.48	14,714,873.06	0.00	506,772,165.02
FEBRUARY	205,571,099.83	58,677,633.59	0.00	314,384,151.60	9,669,737.80	0.00	588,302,622.82
MARCH	219,122,349.68	0.00	0.00	0.00	16,427,584.38	7,737,446.19	243,287,380.25
APRIL	252,758,081.99	8,018,030.16	0.00	0.00	11,713,329.91	0.00	272,489,442.06
MAY	258,036,362.02	23,008,903.96	0.00	0.00	18,232,157.83	0.00	299,277,423.81
JUNE	235,428,128.02	21,883,722.06	0.00	37,037,037.00	12,973,063.55	0.00	307,321,950.63
JULY	283,850,054.30	11,455,095.67	31,516,614.88	21,037,446.51	13,677,547.14	0.00	361,536,758.50
AUGUST	367,218,241.21	11,692,704.84	0.00	114,987,080.10	17,611,301.23	0.00	511,509,327.38
SEPTEMBER	387,411,429.61	11,845,021.93	0.00	21,037,446.51	15,096,704.86	0.00	435,390,602.91
OCTOBER	347,994,182.67	0.00	0.00	0.00	24,005,305.78	0.00	371,999,488.45
NOVEMBER	389,279,136.86	0.00	0.00	0.00	22,305,032.29	0.00	411,584,169.15
DECEMBER	399,841,947.29	0.00	0.00	0.00	18,484,943.63	0.00	418,326,890.92
TOTAL	**3,446,834,019.06**	**259,109,067.11**	**31,516,614.88**	**787,689,493.20**	**194,911,581.46**	**7,737,446.19**	**4,727,798,221.90**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**3,709,726,541.66**	3,302,000,000.00	(407,726,541.66)	0.00

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
	MONTH	₦	₦	₦	₦	₦	₦
	JANUARY	288,425,279.73	0.00	288,425,279.73	216,712,916.25	0.00	216,712,916.25
	FEBRUARY	343,256,049.96	0.00	343,256,049.96	185,499,711.65	0.00	185,499,711.65
	MARCH	292,622,154.18	0.00	292,622,154.18	200,541,628.61	0.00	200,541,628.61
	APRIL	286,293,491.34	0.00	286,293,491.34	242,981,823.80	0.00	242,981,823.80
	MAY	284,158,595.76	0.00	284,158,595.76	222,709,638.90	0.00	222,709,638.90
	JUNE	327,843,219.27	0.00	327,843,219.27	221,520,895.93	0.00	221,520,895.93
	JULY	308,011,349.39	0.00	308,011,349.39	244,755,465.53	0.00	244,755,465.53
	AUGUST	307,934,553.93	0.00	307,934,553.93	276,422,944.84	0.00	276,422,944.84
	SEPTEMBER	326,941,942.26	0.00	326,941,942.26	251,172,217.22	0.00	251,172,217.22
	OCTOBER	393,941,078.92	0.00	393,941,078.92	258,087,688.28	0.00	258,087,688.28
	NOVEMBER	319,211,187.07	0.00	319,211,187.07	302,585,281.65	0.00	302,585,281.65
	DECEMBER	231,087,639.85	0.00	231,087,639.85	282,589,188.41	0.00	282,589,188.41
	TOTAL	**3,709,726,541.66**	0.00	**3,709,726,541.66**	2,905,579,401.07	0.00	2,905,579,401.07

NOTE	*TAX REVENUE*	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	200,000.00	0.00	0.00
	TOTAL	**0.00**	**200,000.00**	**0.00**	**0.00**

NOTE	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024
4	**Non tax Revenue**				
	LICENCES	43,535,080.00	9,860,000.00	(33,675,080.00)	2,223,820.00
	FEES	16,661,405.15	21,850,000.00	5,188,594.85	11,988,612.43
	FINES	0.00	0.00	0.00	0.00
	SALES	80,000.00	520,000.00	440,000.00	150,000.00
	EARNINGS	22,658,283.00	6,470,000.00	(16,188,283.00)	1,450,115.00
	RENT ON GOVT BUILDINGS	14,502,513.65	10,600,000.00	(3,902,513.65)	61,000.00
	RENT ON OTHERS GENERAL	0.00	0.00	0.00	0.00
	REPAYMENT	10,000.00	2,250,000.00	2,240,000.00	0.00
	TOTAL	**97,447,281.80**	**51,550,000.00**	**(45,897,281.80)**	**15,873,547.43**

4a	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license	7,670,000.00	350,000.00	(7,320,000.00)	16,655.00
	Registration of Voluntry Organization	1,898,594.85	100,000.00	(1,798,594.85)	0.00
	Motor Vehicle License	2,000,000.00	100,000.00	(1,900,000.00)	0.00
	Kiosk permit	5,000,000.00	150,000.00	(4,850,000.00)	180,000.00
	Tractor Hiring services	5,650,880.00	5,000,000.00	(650,880.00)	803,500.00
	FORESTRY / TIMBER LICENSE	2,000,000.00	100,000.00	(1,900,000.00)	913,930.00
	WELDING MACHINE LICENSE	895,000.00	100,000.00	(795,000.00)	103,000.00
	Dane Gun License	500,000.00	60,000.00	(440,000.00)	0.00
	Cinematography / Photostudio	500,000.00	220,000.00	(280,000.00)	0.00
	Petroleum License Permit	380,000.00	100,000.00	(280,000.00)	0.00
	Hawkers permit	1,000,000.00	100,000.00	(900,000.00)	0.00
	Cattle traders certificates	2,000,000.00	100,000.00	(1,900,000.00)	0.00
	Minor Industrial Licence	440,605.15	100,000.00	(340,605.15)	0.00
	Auto Sparebparts	1,000,000.00	50,000.00	(950,000.00)	0.00
	Building Materials/ Block making Licence	2,000,000.00	250,000.00	(1,750,000.00)	0.00
	Sewing / Tailoring Service	3,000,000.00	50,000.00	(2,950,000.00)	0.00
	Barbing salon service fees	2,000,000.00	30,000.00	(1,970,000.00)	0.00
	Cattle traders licences	2,000,000.00	1,000,000.00	(1,000,000.00)	0.00
	dried fish & meat licences	1,000,000.00	300,000.00	(700,000.00)	0.00
	fishing permits	1,000,000.00	500,000.00	(500,000.00)	0.00
	hunting permits	300,000.00	300,000.00	0.00	0.00
	borehole drilling licences	300,000.00	300,000.00	0.00	0.00
	private school licences	1,000,000.00	500,000.00	(500,000.00)	0.00
	TOTAL	**43,535,080.00**	**9,860,000.00**	(33,675,080.00)	2,223,820.00

NOTE	FEES				
4a	Tender Fees	4,688,695.91	10,000,000.00	5,311,304.09	4,184,672.83
	Birth / Death Registration	515,000.00	2,800,000.00	2,285,000.00	468,400.00
	Contract Registration fees	166,471.91	3,000,000.00	2,833,528.09	1,008,269.60
	Land use	11,066,237.33	4,000,000.00	(7,066,237.33)	5,729,400.00
	Customary right of occupancy	30,000.00	400,000.00	370,000.00	590,000.00
	Communication Installation fees	0.00	400,000.00	400,000.00	0.00
	BillBoard Advertisement Fees	60,000.00	200,000.00	140,000.00	0.00
	Timber & Forestry (Felling of Trees)	85,000.00	300,000.00	215,000.00	0.00
	Slaughter Stock Fees	50,000.00	350,000.00	300,000.00	0.00
	Change of ownership	0.00	100,000.00	100,000.00	7,870.00
	Building plan approval	0.00	100,000.00	100,000.00	0.00
	Title / plot transfer	0.00	200,000.00	200,000.00	0.00
	TOTAL	**16,661,405.15**	**21,850,000.00**	5,188,594.85	11,988,612.43
	FINES				
	Fines	***0.00***	0.00	0.00	0.00
	TOTAL	***0.00***	0.00	0.00	0.00
	SALES				
	Sales of Stores /Scraps/ Unseviceable Items	80,000.00	200,000.00	120,000.00	0.00
	Proceeds from sale of farm produce		300,000.00	300,000.00	150,000.00
	sales of photograph		20,000.00	20,000.00	0.00
	TOTAL	**80,000.00**	**520,000.00**	440,000.00	150,000.00
	EARNINGS				
	Earning from Market	5,027,750.00	1,000,000.00	(4,027,750.00)	426,320.00
	Earning from Motor Park	2,599,125.00	1,000,000.00	(1,599,125.00)	340,995.00
	EARNING FROM CATTLE MARKET	2,648,848.00	700,000.00	(1,948,848.00)	148,100.00
	Earning from Comm, Activ, shop & shopping centre	3,543,800.00	1,200,000.00	(2,343,800.00)	335,000.00
	Abbatoir / Slaughter House	3,398,235.00	220,000.00	(3,178,235.00)	200,000.00
	Earning from Agricultural Produce	2,440,525.00	50,000.00	(2,390,525.00)	0.00
	irrigation charges	2,000,000.00	1,000,000.00	(1,000,000.00)	0.00
	farm plot and land charges	300,000.00	500,000.00	200,000.00	0.00
	earnings from parks and gardeen	400,000.00	500,000.00	100,000.00	0.00
	earning from library	300,000.00	300,000.00	0.00	0.00
	TOTAL	**22,658,283.00**	**6,470,000.00**	(16,188,283.00)	1,450,415.00

	Rent on government Building- General				
	Rent on government Building	7,005,000.00	3,600,000.00	(3,405,000.00)	2,900,830.00
	Rent on Government properties	5,797,513.65	7,000,000.00	1,202,486.35	61,000.00
	certificate of temporary permits	700,000.00	0.00	(700,000.00)	0.00
	rent on government land	0.00	0.00	0.00	0.00
	rent on government quarters	1,000,000.00	0.00	(1,000,000.00)	0.00
	TOTAL	**14,502,513.65**	**10,600,000.00**	(3,902,513.65)	**0.00**
	REPAYMENT				
	REPAYMENT	10,000.00	2,250,000.00	2,240,000.00	0.00
	TOTAL	**10,000.00**	**2,250,000.00**	2,240,000.00	0.00
	GRAND TOTAL	***97,447,281.80***	***51,550,000.00***	(45,897,281.80)	

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	29,940,431.76	0.00	(29,940,431.76)	160,250,401.78
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC SAL.	120,465,478.52	0.00	(120,465,478.52)	**0.00**
	Total Transfer From Other Government Entities	**152,381,416.88**	**2,000,000.00**	(150,381,416.88)	**162,225,908.38**
	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	**0.00**	164,625.55	1,400,000.00
2	FEBRUARY	0.00	**0.00**	164,625.55	16,646,875.00
3	MARCH	29,940,431.76	11,993,858.85	164,625.55	10,000,000.00
4	APRIL	0.00	12,045,325.08	164,625.55	16,170,297.00
5	MAY	0.00	12,008,458.72	164,625.55	11,400,000.00
6	JUNE	0.00	12,067,516.26	164,625.55	11,000,000.00
7	JULY	0.00	12,071,822.57	164,625.55	3,300,000.00
8	AUGUST	0.00	12,051,462.93	164,625.55	63,033,229.78
9	SEPTEMBER	0.00	12,083,037.06	164,625.55	10,800,000.00
10	OCTOBER	0.00	12,077,734.73	164,625.55	10,000,000.00
11	NOVEMBER	0.00	12,015,434.43	164,625.55	6,500,000.00
12	DECEMBER	0.00	12,050,827.89	164,625.55	0.00
	TOTAL	**29,940,431.76**	**120,465,478.52**	**1,975,506.60**	**160,250,401.78**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	3,676,476.23	43,589,596.00	39,913,119.77	17,400,766.44
	Legislative Council	19,712,213.67	31,296,277.00	11,584,063.33	13,164,123.20
	Administrative and General services	91,046,526.27	47,738,554.00	(43,307,972.27)	50,033,964.16
	SUB-TOTAL	**114,435,216.17**	**122,624,427.00**	8,189,210.83	**80,598,853.80**
	ECONOMIC SECTOR				
	Agriculture Section	28,849,627.00	17,812,254.00	(11,037,373.00)	13,378,388.79
	Forestry Section	23,695,324.32	19,615,716.00	(4,079,608.32)	16,049,384.00
	Livestock Section (Vetrinary)	52,059,829.10	39,303,988.00	(12,755,841.10)	32,419,377.00
	Treasury Account Section	40,324,985.44	67,857,926.00	27,532,940.56	21,842,700.75
	Internal Audit	4,668,288.00	11,141,023.00	6,472,735.00	2,331,744.00
	Planning, Research & Statistics Department	0.00	16,326,851.00	16,326,851.00	8,538,732.26
	Monitoring & Evaluation	189,060,764.62	114,750,205.00	(74,310,559.62)	118,424,289.36
	Statistics	8,077,166.00		(8,077,166.00)	
	Treasury Revenue Section	18,899,966.60	17,930,147.00	(969,819.60)	10,483,713.85
	Road & Communication Section	8,853,282.12	15,217,437.00	6,364,154.88	4,504,521.71
	Mechanical Section	17,391,012.48	17,185,131.00	(205,881.48)	9,425,008.71
	Electrical Section	8,074,488.00	12,504,404.00	4,429,916.00	4,413,591.00
	Land & Survey Section	9,628,942.86	12,700,394.00	3,071,451.14	5,215,678.65
	Building Section	9,683,200.00	12,980,107.00	3,296,907.00	5,291,720.46
	SUB-TOTAL	**419,266,876.54**	**375,325,583.00**	(43,941,293.54)	**252,318,850.54**
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	390,811,851.12	327,828,034.00	(62,983,817.12)	102,020,324.55
	Education (Teaching Staff)	1,060,841,223.79	1,380,689,036.00	319,847,812.21	771,699,741.60
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	148,232,888.44	161,605,200.00	13,372,311.56	90,233,029.63
	Curative	393,130,737.53	363,286,757.00	(29,843,980.53)	232,558,595.50
	Rural Water Supply	22,250,539.80	13,689,414.00	(8,561,125.80)	12,051,134.42
	Traditional Officer (District Head Off ice)	0.00	0.00	0.00	0.00
	Community Development Section	4,522,692.00	28,143,154.00	23,620,462.00	23,931,865.75
	Information, Youth, Sport & Culture	25,403,092.58	21,286,982.00	(4,116,110.58)	22,101,202.21
	Social Welfare Section	28,613,002.00	49,161,270.00	20,548,268.00	19,521,671.00
	Trade Section and Cooperatives	25,526,132.96	10,293,744.00	(15,232,388.96)	2,417,356.50
	SUB-TOTAL	**2,099,332,160.22**	**2,355,983,591.00**	256,651,430.78	**1,276,534,921.16**
	GRAND TOTAL	**2,633,034,252.93**	**2,853,933,601.00**	**220,899,348.07**	**1,609,452,625.50**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	60,942,901.00	40,000,000.00	(20,942,901.00)	41,835,979.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	112,144,232.89	100,000,000.00	(12,144,232.89)	63,837,149.73
	CONTRIBUTION TO PENSION FOR PHC	34,633,836.73	45,358,869.00	10,725,032.27	57,174,230.66
	17% OUTSTANDING CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**296,609,859.50**	**155,000,000.00**	(141,609,859.50)	162,847,359.39

NOTE	OVERHEAD COST				
8	OVER HEAD COST BY FUNCTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8.1	ADMINISTRATIVE SECTOR				
	Office of the Chairman	58,300,000.00	60,000,000.00	1,700,000.00	29,472,350.00
	Legislative Council	48,750,000.00	50,000,000.00	1,250,000.00	25,328,330.00
	Administrative and General services	705,222,855.56	271,200,000.00	(434,022,855.56)	278,537,869.00
	SUB-TOTAL	**812,272,855.56**	**381,200,000.00**	(431,072,855.56)	**333,338,549.00**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	44,713,000.00	10,000,000.00	(34,713,000.00)	4,894,000.00
	Forestry Section	10,620,000.00	14,500,000.00	3,880,000.00	21,971,000.00
	Livestock Section (Vetrinary)	16,970,000.00	12,500,000.00	(4,470,000.00)	8,405,000.00
	Treasury Account Section	48,411,153.98	542,000,000.00	493,588,846.02	48,627,143.09
	Internal Audit	0.00	5,300,000.00	5,300,000.00	100,000.00
	Planning, Research & Statistics Department	38,109,000.00	32,000,000.00	(6,109,000.00)	38,111,300.00
	Monitoring & Evaluation	6,405,000.00	13,500,000.00	7,095,000.00	
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	11,042,000.00	8,500,000.00	(2,542,000.00)	2,890,000.00
	Road & Communication Section	50,185,540.05	26,000,000.00	(24,185,540.05)	10,217,500.00
	Mechanical Section	79,325,255.50	33,000,000.00	(46,325,255.50)	43,217,388.12
	Electrical Section	294,911,519.71	380,000,000.00	85,088,480.29	22,507,230.02
	Land & Survey Section	12,620,000.00	3,200,000.00	(9,420,000.00)	710,000.00
	Building Section	110,093,743.34	24,300,000.00	(85,793,743.34)	27,862,630.30
	SUB-TOTAL	**723,406,212.58**	**1,104,800,000.00**	**381,393,787.42**	**229,513,191.53**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	0.00	0.00	0.00	0.00
	Education (Teaching Sta ff)	120,662,799.75	37,200,000.00	(83,462,799.75)	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00		0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	66,001,000.00	39,000,000.00	(27,001,000.00)	55,224,152.60
	Curative	71,767,183.84	52,500,000.00	(19,267,183.84)	44,801,926.46
	Rural Water Supply	458,534,855.00	360,578,911.00	(97,955,944.00)	110,010,088.35
	Traditional Officer (District Head Office)	0.00		0.00	0.00
	Community Development Section	60,222,000.00	10,200,000.00	(50,022,000.00)	39,668,732.83
	Information, Youth, Sport & Culture	32,101,000.00	11,280,000.00	(20,821,000.00)	20,859,500.00
	Social Welfare Section	233,344,530.00	62,707,089.00	(170,637,441.00)	73,257,727.30
	Trade Section and Coop eratives	5,150,000.00	5,200,000.00	50,000.00	800,000.00
	SUB-TOTAL	**1,047,783,368.59**	**585,823,880.00**	**(461,959,488.59)**	0.00
	GRAND TOTAL	**2,583,462,436.73**	**2,071,823,880.00**	**(511,638,556.73)**	0.00
	Overhead from Capital	**666,286,676.53**	**1,085,470,000.00**	**419,183,323.47**	0.00
	GRAND TOTAL	**3,249,749,113.26**	**2,571,470,000.00**	**(678,279,113.26)**	**1,520,177,532.62**

8.2	OVER HEAD COST FROM CAPITAL RECEIPT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR				
	Settlement of Outstanding Liabilities	26,328,780.00	25,000,000.00	(1,328,780.00)	0.00
	General Ronovation of L.G Secretariat	26,554,472.81	100,000,000.00	73,445,527.19	0.00
	Renovation of LEA Secretariat	5,578,350.00	10,000,000.00	4,421,650.00	0.00
	Renovation of Duplex House	12,259,798.84	15,000,000.00	2,740,201.16	0.00
	Land Conpensation	19,004,463.29	30,000,000.00	10,995,536.71	0.00
	Construction of Juma'at mosque at Waza Village	6,609,861.71	15,000,000.00	8,390,138.29	0.00
	Construction of Juma'at mosque at Surko	3,757,500.00	10,000,000.00	6,242,500.00	0.00
	Construction of Dariqa Mosque at B/Kudu	3,000,000.00	5,000,000.00	2,000,000.00	0.00
	Construction of 5 daily prayer mosque across LG	78,463,094.90	80,000,000.00	1,536,905.10	0.00
	Completion of Daily prayer mosque at Kangire	1,416,691.12	2,000,000.00	583,308.88	0.00
	Completion of Tsangayar Dantarabo Friday Mosque	7,000,000.00	10,000,000.00	3,000,000.00	0.00
	Wall Fencing of Manser Grave Yard	34,621,171.92	30,000,000.00	(4,621,171.92)	0.00
	Renovation of 1block of2class room at Samamiya	4,109,774.01	5,000,000.00	890,225.99	0.00
	Renovation of 1block of2class room at Samamiya	3,877,166.33	5,000,000.00	1,122,833.67	0.00
	Contribution for construction of conprence hall at GSS BKD	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Assistance to Community Development	33,869,334.17	50,000,000.00	16,130,665.83	0.00
	General Ronovation of L.G Guest House Dutse	10,072,000.00	20,000,000.00	9,928,000.00	0.00
	SUB-TOTAL	**278,522,459.10**	**417,000,000.00**	138,477,540.90	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Grains	17,785,000.00	40,000,000.00	22,215,000.00	0.00
	Tractor loan repayment	5,539,167.00	21,470,000.00	15,930,833.00	0.00
	Purchase of Grains palliative	14,329,083.70	15,000,000.00	670,916.30	0.00
	Purchase of animal drugs	1,500,000.00	1,000,000.00	(500,000.00)	0.00
	Purchase of rice seed	1,500,000.00	1,000,000.00	(500,000.00)	0.00
	Purchase of Millet	2,000,000.00	1,000,000.00	(1,000,000.00)	0.00
	Purchase of water pumping machine for irregation farming at Y/damai	31,635,500.00	40,000,000.00	8,364,500.00	0.00
	Purchase of water pumping machine for irregation farming at Yabaza	64,200,000.00	70,000,000.00	5,800,000.00	0.00
	Extension of pipe borne water at Zarenawa, Odoji & sabon gari	17,475,099.86	20,000,000.00	2,524,900.14	0.00
	Purchase of Hnad Pump Materials	22,554,423.72	20,000,000.00	(2,554,423.72)	0.00
	Conversion of Motorized water to solar powered water at B/Kudu	7,440,000.00	10,000,000.00	2,560,000.00	0.00
	Control of Erosion at Dokoro, Unguwar "ya, Nafara & Kafarje	5,875,940.53	80,000,000.00	74,124,059.47	0.00
	Earth filling at Kwangwara, Tukuda & Kiyako	16,103,329.53	15,000,000.00	(1,103,329.53)	0.00
	Earth filling along dangaje	9,000,000.00	10,000,000.00	1,000,000.00	0.00
	provision of passinger shade at General Hospita BKD	1,861,937.40	2,000,000.00	138,062.60	0.00
	Erath filling at Kwatai, zazuka	18,611,500.00	20,000,000.00	1,388,500.00	0.00
	SUB-TOTAL	**237,410,981.74**	**366,470,000.00**	129,059,018.26	0.00

NOTE	SOCIAL SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Purchase of Relief Materials	19,500,000.00	30,000,000.00	10,500,000.00	0.00
	Renovation of Admin block Masamawa	2,964,250.00	4,000,000.00	1,035,750.00	0.00
	Renovation of Class room at Kamaluddeen Islamiyya	5,578,710.48	10,000,000.00	4,421,289.52	0.00
	purchase of 2bedroom water tank	1,669,000.00	2,000,000.00	331,000.00	0.00
	Renovation of Health post at kwangwara	2,135,000.00	3,000,000.00	865,000.00	0.00
	purchase of health materials at warwade Phc	2,254,845.05	4,000,000.00	1,745,154.95	0.00
	General renovation of phc	5,000,000.00	5,000,000.00	0.00	0.00
	Renovation and supply of health equip. at rumbuwuya	6,723,589.06	7,000,000.00	276,410.94	0.00
	Renovation of Health post at Waza	2,791,670.37	3,000,000.00	208,329.63	0.00
	Youth Empowerment	28,770,000.00	30,000,000.00	1,230,000.00	0.00
	Women Emporwerment	6,285,000.00	10,000,000.00	3,715,000.00	0.00
	Renovation of district head kiyako	3,340,000.00	45,000,000.00	41,660,000.00	0.00
	electrification at bkd	9,929,166.82	10,000,000.00	70,833.18	0.00
	extension of electrification	3,330,112.05	5,000,000.00	1,669,887.95	0.00
	extension of pipe line	16,975,099.86	15,000,000.00	(1,975,099.86)	0.00
	Drilling of handpump	11,001,332.00	10,000,000.00	(1,001,332.00)	0.00
	Renovation of Islamiyya at Y/dumme	8,542,960.00	9,000,000.00	457,040.00	0.00
	L.G. Unified Project	13,562,500.00	100,000,000.00	86,437,500.00	0.00
	SUB TOTAL	**150,353,235.69**	**302,000,000.00**	**151,646,764.31**	0.00
	TOTAL	**666,286,676.53**	**1,085,470,000.00**	**419,183,323.47**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	94,603,434.50	50,000,000.00	(44,603,434.50)	45,953,132.92
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	94,603,434.50	50,000,000.00	(44,603,434.50)	45,953,132.92
	2% Sule Lamido University Kafin Hausa	163,266,531.65	40,000,000.00	(123,266,531.65)	106,640,175.35
	Contribution to State & LG Joint Projects & Programmes	543,203,037.00	200,000,000.00	(343,203,037.00)	368,000,000.00
	5% EMIRATE	365,695,795.97	170,000,000.00	(195,695,795.97)	207,600,439.13
	Stablization Fund	561,267,669.72	200,000,000.00	(361,267,669.72)	299,320,793.60
	TOTAL	**1,822,639,903.34**	**710,000,000.00**	(1,112,639,903.34)	**1,073,467,673.92**

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	47,562,000.00	0.00	(47,562,000.00)	659,767,709.91
	Ministry for Water Resources (Water Facilities)	81,233,000.00	0.00	(81,233,000.00)	451,701,076.01
	Directorate of Special Services (Vigilante, Hisbah & Disable)	13,812,666.00	24,000,000.00	10,187,334.00	14,546,667.04
	Ministry of Information Monthly Bulleting	920,000.00	1,080,000.00	160,000.00	600,000.00
	RAMADAN FEEDING (SEMA)	105,090,970.37	0.00	(105,090,970.37)	299,320,793.60
	Directorate of Salary and Pension Retirement Benefit	31,258,020.48	0.00	(31,258,020.48)	31,258,020.48
	JICHMA	13,875,000.00	45,358,869.00	31,483,869.00	0.00
	Directorate of Special Services (SECURITY GUARD)	46,525,000.00	0.00	(46,525,000.00)	0.00
	MASAKI	10,870,000.00	5,000,000.00	(5,870,000.00)	0.00
	TOTAL	**351,146,656.85**	**75,438,869.00**	**(275,707,787.85)**	**1,457,194,267.04**

NOTE	PURCHASE, CONSTRUCTION/REHABILITALION OF PPE				
11	ADMINISTRATIVE SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11a	Procurement of Official Vehicles for cm vcm, and Secreatary	134,437,500.00	200,000,000.00	65,562,500.00	0.00
	Wall fancing of NYSC Lodge at BKD	4,254,332.89	5,000,000.00	745,667.11	0.00
	Purchase of furnitures to Duplex House	2,742,692.75	20,000,000.00	17,257,307.25	0.00
	Construction of 2no Midwifery House at Sundumina	51,261,508.12	50,000,000.00	(1,261,508.12)	0.00
	Construction of 1 block of 4 class rooms with office at Bamaina	20,054,798.83	20,000,000.00	(54,798.83)	0.00
	SUB TOTAL	**212,750,832.59**	**295,000,000.00**	**82,249,167.41**	0.00
	ECONOMIC SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11b	Purchase of Transformer at BKD sub station	4,212,970.19	5,000,000.00	787,029.81	0.00
	Construction of Mini Solar water at Agarazuwa,Ajawa&Warwadw	16,551,370.00	15,000,000.00	(1,551,370.00)	0.00
	Construction of Market stall at Kafin gana, Kantoga,Tukuda & Rumbu wuya	5,122,397.34	10,000,000.00	4,877,602.66	0.00
	Drilling of hand pump at Yabaza, GASS BKD	14,502,664.00	15,000,000.00	497,336.00	0.00
	Construction of Drainage at Prison service,& Y/damai	19,366,250.66	20,000,000.00	633,749.34	0.00
	Construction of Market stall at Nafara, Gauraki &Tukuda	19,635,856.37	20,000,000.00	364,143.63	0.00
	SUB TOTAL	**79,391,508.56**	**85,000,000.00**	5,608,491.44	0.00
	SOCIAL SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11c	Construction of Health post at Jangargari	17,422,555.47	10,000,000.00	(7,422,555.47)	0.00
	Construction of public convenience at BKD motor pack	5,000,000.00	5,000,000.00	0.00	0.00
	Construction 1block of 4 class room at Dahiru Bauchi islamiyya Bamaina	18,666,404.71	20,000,000.00	1,333,595.29	0.00
	SUB TOTAL	**41,088,960.18**	**10,000,000.00**	(31,088,960.18)	0.00
	TOTAL	**333,231,301.33**	**390,000,000.00**	**56,768,698.67**	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	157,827,895.00
	CURRENT YEAR ADVANCE	157,827,895.00
	MARGINS	**0.00**

NOTE	RECEIVABLES	2025 (₦)	2024 (₦)
13	PERSONAL ADVANCE	8,158,534.00	8,158,534.00
	OTHER ADVANCE	5,819,000.00	5,819,000.00
	TOTAL	**13,977,534.00**	**13,977,534.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	146,148.21	47,164.84
	OVERHEAD ACCOUNT	193,336.13	1,208,958.07
	SALARY ACCOUNT	10,644,789.66	5,702,050.64
	PROJECT ACCOUNT	131,641.10	99,809.87
	LOAN ACCOUNT	2,301.81	2,309.81
	REVENUE ACCOUNT	4,092,355.70	7,207,904.34
	TOTAL	**15,210,572.61**	**14,268,197.57**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2025)	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
	ADDITION 31/12/2025		160,784,104.39	2,742,692.75	0.00	35,267,004.19	134,437,500.00	333,231,301.33
	TOTAL	673,454,081.63	4,197,509,124.80	5,893,803.86	2,782,875.00	359,074,997.33	293,662,500.00	5,532,377,382.62
	DEPRECIATION B/F	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
	DEPRECIATION CHARGE FOR THE YEAR	13,469,081.63	83,950,182.50	589,380.39	556,575.00	23,950,302.32	58,732,500.00	181,248,021.84
	ACCUMULATED DEPRECIATION 31/12/25	26,938,163.26	164,684,682.91	904,491.50	1,113,150.00	45,548,295.46	90,577,500.00	329,766,283.13
	NET BOOK VALUE AS AT 31/12/2024	**646,515,918.37**	**4,032,824,441.89**	**4,989,312.36**	**1,669,725.00**	**313,526,701.87**	**203,085,000.00**	**5,202,611,099.49**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	1,631,483.00	1,631,483.00
	8% CPS	0.00	0.00
	MHWUN	523,184.00	523,184.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	12,104,687.00	12,104,687.00
	GOVT TAX	44,444,447.00	44,444,447.00
	7.5% VAT	35,265,827.00	35,265,827.00
	TOTAL	**93,969,628.00**	**93,969,628.00**

NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE	3,184,620.00	3,184,620.00
	5%WHT	0.00	0.00
	OTHERS	60,673,646.52	60,673,646.52
	TOTAL	**63,858,266.52**	**63,858,266.52**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	**REVALUATION RESERVES**	4,876,087,178.37	0.00	0.00	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	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	4,876,087,178.37	0.00	0.00	**4,876,087,178.37**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	44,958,478.69	(82,082,359.61)
	SURPLUS/DEFICIT FOR THE YEAR	152,925,654.52	127,040,838.30
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**197,884,133.21**	**44,958,478.69**

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, 2025 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

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

TREASURER'S RESPONSIBILITIES

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

AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2025, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

5th — 6 — 2026

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

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

1. **STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS**
The Local government council of Birnin Kudu received the total Sum of Four Billion, Seven Hundred and Twenty Seven Million, Seven Hundred and Ninety Eight Thousand, Two Hundred and Twenty One Naira, Ninety Kobo (₦4,727,798,221.90) only as statutory receipt allocated from the Federation accounts for the year 2025 that represents 99.40% of the approved estimated amount of Four Billion Seven Hundred and Fifty Six Million Two Hundred and Sixty Nine Thousand Thirty Seven Naira Fifty One Kobo (₦4,756,269,037.51) only.

2. **GOVERNMENT SHARE OF VALUE ADDED TAX**
As well, the local government council received Three Billion, Seven Hundred and Nine Million, Seven Hundred and Twenty Six Thousand, Five Hundred and Forty One Naira, Sixty Six Kobo (₦3,709,726,541.66) only as government share of VAT which represents 112.35% of the budgeted amount of Three Billion Three Hundred and Two Million Naira(₦3,302,000,000.00) only.

3. **INDEPENDENT REVENUE (NON TAX REVENUE)**
The Sum of Ninety Seven Million, Four Hundred and Forty Seven Thousand, Two Hundred and Eighty One Naira, Eighty Kobo (₦97,447,281.80) only was internally generated revenue that represents 189.03% of the budgeted amount of Fifty One Million Five Hundred and Fifty Thousand Naira (₦51,550,000.00) only.

4. **AUGUMENTATION AND OTHER STABILIZATION RECEIPT**
The Sum of One Hundred and Fifty Two Million, Three Hundred and Eighty One Thousand, Four Hundred and Sixteen Naira, Eighty Eight Kobo (₦152,381,416.88) only was also received from other government entities/stabilization account represent 7,649.07% ride the approved budgeted amount of Two Million Naira (₦2,000,000.00) only.

5. **BANK RECONCILIATION STATEMENTS**
The accounts maintained by the local government council have all been reconciled.

6. **BUDGET PERFORMANCE**
The budget performance for the year ended 31st December, 2025 in respect of the local government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
STATUTORY ALLOCATION	4,727,798,221.90	4,756,269,037.51	28,470,815.61	99.40
VALUE ADDED TAX	3,709,726,541.66	3,302,000,000.00	-407,726,541.66	112.35
TAX REVENUE	0.00	200,000.00	200,000.00	
NON TAX REVENUE	97,447,281.80	51,550,000.00	-45,897,281.80	189.03
AUGMENTATION	152,381,416.88	2,000,000.00	-150,381,416.88	7,649.07
TOTAL REEVENUE	**8,687,353,462.24**	**8,112,019,037.51**	**-575,334,424.73**	**107.09**
EXPENDITURE				
RECURRENT EXPENDITURE	8,534,427,807.72	6,416,938,671.00	-2,107,652,652.82	132.84
CAPITAL EXPENDITURE	333,231,301.33	390,000,000.00	56,768,698.67	85.4
TOTAL EXPENDITURE	**8,867,659,109.05**	**6,431,938,693.00**	**-2,425,883,932.15**	**137.7**

1. TOTAL REVENUE

From the above table, the Sum of Eight Billion, Six Hundred and Eighty Seven Million, Three Hundred and Fifty Three Thousand, Four Hundred and Sixty Two Naira, Twenty Four Kobo (₦8,687,353,462.24) only was received as a total revenue generated from both Federation accounts and internally generated revenue. This amount represents 107.09% of the approved estimated figure of Eight Billion One Hundred and Twelve Million Nineteen Thousand Thirty Seven Naira Fifty One Kobo (₦8,112,019,037.51) only.

2. RECURRENT EXPENDITURE

The Sum of Eight Billion, Five Hundred and Thirty Four Million, Four Hundred and Twenty Seven Thousand, Eight Hundred and Seven Naira, Seventy Two Kobo (₦8,534,427,807.72) only was expended on recurrent items. It stood as 132.84% of the approved estimated amount of Six Billion Four Hundred and Sixteen Million Nine Hundred and Thirty Eight Thousand Six Hundred and Seventy One Naira (₦6,416,938,671.00) only.

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Thirty Three Million, Two Hundred and Thirty One Thousands, Three Hundred and One Naira, Thirty Three Kobo (₦333,231,301.33) only was also expended on capital commitments indicating 85.4% of the approved estimated figure of Three Hundred and Ninety Million Naira(₦390,000,000.00) only.

RECOMMENDATIONS

a. The local government council should harness other sources of improving internally generated revenue.

b. More spending on recurrent items should be drastically reduced.

c. The local government council should direct more resources to capital projects.

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

1. The Local Government kept books of account with exceptionof FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Birnin Kudu Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of Five Hundred and Forty Nine Million Three Hundred and Seventeen Thousand Six Hundred and Fourteen Naira Seventy Eight Kobo Only (N549,317,614.78) was issued to Birnin Kudu Local Government Council and the same amount was resolved and verified no amount unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/BKD/ZO/LQ1/25	Un Presented Payments	8,476,599.00	8,476,599.00	0.00
2	ALG/BKD/ZO/LQ2/25	Irregular Payments	81,822,558.00	81,822,558.00	0.00
3	ALG/BKD/ZO/LQ3/25	Service not Rendered	79,751,500.00	79,751,500.00	0.00
4	ALG/BKD/ZO/LQ4/25	Un accounted Payments	7,887,000.00	7,887,000.00	0.00
5	ALG/BKD/ZO/LQ5/25	Outstanding Payments Vouchers	10,744,486.22	10,744,486.22	0.00
6	ALG/BKD/ZO/LQ6/25	Irregular Payments Vouchers	168,034,440.68	168,034,440.68	0.00
7	ALG/BKD/ZO/LQ7/25	Services not rendered	20,758,889.00	20,758,889.00	0.00
8	ALG/BKD/ZO/LQ8/25	Un Accounted Payments	84,884,044.83	84,884,044.83	0.00
9	ALG/BKD/ZO/LQ9/25	Payments without CM's Approval	55,237,997.05	55,237,997.05	0.00
10	ALG/BKD/ZO/LQ10/25	Un Accounted Expenditure	11,956,000.00	11,956,000.00	0.00
11	ALG/BKD/ZO/LQ11/25	Payments without CM's Approvals	3,169,100.00	3,169,100.00	0.00
12	ALG/BKD/ZO/LQ12/25	Irregular Payments	16,595,000.00	16,595,000.00	0.00
		TOTAL	549,317,614.78	549,317,614.78	0.00
		PERCENTAGE	100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birnin Kudu Local Government staff and local Education Authorities. To this effect, a number of Fifty Four(54) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to One Hundred and Twenty One Million, One Hundred and Forty Thousand, Two Hundred and Sixty Eight Naira only N121,140,268.00.

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 Nineteen (19) numbers of staff retired and deceased owed Birnin Kudu Local Government Council, the sum of Four Million, Six Hundred and Four Thousand, Six Hundred and Forty Eight Naira N4,604,648.00 only which has been deducted and remitted back by the pension administration.

QUERIES

NIL

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/BKD/ZO/LQ1./25

Local Querry No.

Chairman

The Birnin Kudu

Local Government

Audit Form 1

Station: Birnin Kudu L.G.A

Pv. No.: CC Date: JAN TO JUNE

Head CC Sub Head: CC

Amount: 8,476,599.00

Payee: SUNDARY

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
AA 29/10/25

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

The sum of Eight Million Four Hundred and Seventy Six Thousand Five Hundred and Ninety Nine Naira Only (8,476,599.00) were paid for various exercises to the Local Government as per attached details.

During our Audit exercise we observed that the above payment vouchers were not presented for the exercise. This is contrary to the provision of Financial Memorandum chapter 14:3.

In view of the above therefore, let the concerned let the concerned officers be ask to provide the service to the Local Government or else returned the amount paid to them and finish that office with treasury receipt for further verification.

Same is copies to the Auditor General Local Government Audit and Zonal Director Audit Birnin Kudu Zone for your information and necessary action.

23/10/25

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Birnin Kudu Zone

Ok, noted and filed as appropriately pls.
DCA
29/10/25

3.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/BKD/ZO/BK/LQ.2/25

The, Chairman

BIRNIN KUDU Local Government

Station: Birnin kudu L G A

Pv. No.: CC Date: JAN TO JUNE

Head CC Sub Head: CC

Amount N: 81,822,558.00

Payee: SUNDARY

Nature of Payment;

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
DU [illegible]
AG 29/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The Sum of eighty-one million eight hundred and twenty-two thousand five hundred and fifty-eight hundred naira only (81,822,558.00) were paid for various service made to the Local Government as per attached schedule.

During our Audit verification exercise we observed that some payment vouchers were not supported with relevant document. This is contrary to the provision of financial memorandum chapter- 14:4(12)

In view of the above therefore officers concerned should attached all necessary supporting documented and forward to this office to this office for further examination.

The Some copier to the Auditor General Local Government Audit and Zonal Directors Audit Birnin kudu Zone for their information and necessary action.

23/10/25

Adamu Ibrahim Dutse CNA.ACMA
Zonal Directors
Birnin kudu Zone

Noted and filed as appropriately pls.
DCA
29/10/25

11.

TV

unbalance 12,059,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/BKD/ZO/BK/LQ3./25

The, Chairman

Birnin Kudu *Local Government*

Station: Birnin kudu L G A

Pv. No.: *Date:*

Head CC JAN TO JUNE *Sub Head:*

Amount N: CC CC

Payee: 79,751,500.00

Nature of Payment: SUNDARY

??

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
DD Kashim
AG 29/10/25

AUDIT QUERRY

PAYMENTS OF SERVICES NOT YET RENDERED

The sum of seventy-nine million seven hundred and fifty-one thousand five hundred naira only (79,751,500.00) were paid for various exercises to the Local Government as per attached details

During our audit verification exercises we observed that the some of the expenditure are yet to be executed.

In view of the above therefore all the effected payment are to be executed and inform this office for further inspection.

same is copier to the auditor general local Government audit and Zonal Director Audit Birnin Kudu Zone for your information and necessary action

23/10/25

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Birnin Kudu Zone

Noted as endorsed and directed please.
Hammed
DCA
29/10/25

N4,590,000 Bank 46
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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/BKD/ZO/BK/LQ.4/25

The, Chairman *Local Government*

Birnin Kudu

Station: BIRIN KUDU L G A

Pv. No.: *Date:*

Head CC JAN TO JUNE *Sub Head:*

Amount N:

Payee: CC CC

Nature of Payment: 7,887,000.00

Date: SUNDARY

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 29/10/25
RECEIVED

DCA
Pls deal
2H
AG 29/10/25

AUDIT QUERRY

UN ACCOUNTED EXPENDITURES

The sum of seven million eight hundred and eighty-seven thousand naira only (7,887,000.00) were paid to various accounts to which up to the time of writing this query such payment were not in to cashbook for details refers to the schedule attached.

This is a serious situation which contract the provision of financial memorandum chapter 1.0 (8) which state that each payment most be posted into cashbook

In view of the above therefore the concerned officers should immediately posted amount involved or else refund the whole sum and furnish this office with treasury receipt for further action

same is copier to the auditor general local Government audit and Zonal Director Audit Jahun Zone for your information and necessary action

23/10/25

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Birnin Kudu Zone

Ok, would be treated as endorsed and directed pls.
DCA
29/10/25

NRL Rol.. ata.

B/F

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Birnin Kudu

Local Query No. LG/AUD/BKZ/BKD/LQ5/2025

Pv. No.: C--C *Date:* July-Nov 2025

The, Honourable Chairman

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

Birnin Kudu *Local Government*

Amount N: 10,744,486.22

Payee: Sundry Persons

Nature of Payment; Outstanding Payments

Date: 05-01-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/2/26
RECEIVED

DCA
Pls treat
AG 17/2/26

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS JULY-NOVEMBER 2025.

Payment amounting to **Ten Million, Seven Hundred and Fourty-Four Thousand, Four Hundred and Eighty-Six, Twenty-Two Kobo (₦10,744,486.22) Only,** were paid without raising the payment vouchers. Refers to the attached schedule for more details.

This action contradicts the provision of financial memoranda chapter 14:3.

In view of the above, therefore the concerned officer should be ask to produce the said payment vouchers duly documented or else refund the whole amount involved or else be surcharge against their action and inform this office accordingly for further re-examination.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu L.G

Bod. ... NG 2W, ... B.f

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKZ/BKD/LQ6/2025

The, Honourable Chairman

Birnin Kudu *Local Government*

Station: Birnin Kudu

Pv. No.: C--C *Date:* July-Nov 2025

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

Amount N: 168,034,440.68

Payee: Sundry Persons

Nature of Payment; Irregular Payments

Date: 05-01-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/2/26
RECEIVED

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Pls treat
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AG 17/2/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS JULY-NOVEMBER 2025

Expenditure to the tune of **One Hundred and Sixty-Eight Million, Thirty-Four Thousand, Four Hundred and Fourty Naira, Sixty-Eight Kobo (₦168,034,440.68) Only,** were made without relevant supporting documents to legalized the payments. Refers to the attached schedule for guidance.

This action violates the provision of financial memoranda chapter 14:4 (3).

Therefore the officers concerned should attached all the necessary supporting documents and this office be informed for further verification.

This is copied to Auditor General Local Government Councils Jigawa State and Audit Zonal Director Birnin Kudu Zonal Office for their information and action.

Farouk Umar Muhammad
Area Auditor
Birnin Kudu L.G

T.V Nil

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKZ/BKD/LQ7/2025

The, Honourable Chairman

Birnin Kudu Local Government

Station: Birnin Kudu

Pv. No.: C--C Date: July-Nov 2025

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

Amount N: 20,758,889 =

Payee: Sundry Persons

Nature of Payment; Payments for Services Yet to be Rendered.

Date: 05-01-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/2/26
RECEIVED

DCA
Pls treat
AG 17/2/26

AUDIT QUERRY

PAYMENTS FOR SERVICES YET TO BE RENDERED JULY-NOVEMBER 2025

The sum of **Twenty Million, Seven Hundred and Fifty-Eight Thousand, Eight Hundred and Eighty-Nine Naira (₦20,758,889) Only,** were paid to various named payees for various services to be rendered but it was observed during our verification that the services were yet to be rendered.

Refers to the attached scheduled for details.

This action violates the provision of financial memoranda chapter 14:9(2).

Therefore, the officers concerned should render the said services or the total sum be refunded to the Treasury and this office be inform for further inspection, when recovery details are produce or otherwise.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu L.G

Bal 206,762,400 =

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/BKZ/BKD/LQ8/2025

The, Honourable Chairman

Birnin Kudu Local Government

Station: Birnin Kudu

Pv. No.: C--C Date: July-Nov 2025

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

Amount N: 84,994,044.83

Payee: Sundry Persons

Nature of Payment; Unaccounted Extracted from Cashbook.

Date: 05-01-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/2/26
RECEIVED

DCA
Pls treat
AG 17/2/26

AUDIT QUERRY

UNACCOUNTED EXTRACTED FROM CASHBOOK JULY-NOVEMBER 2025

It was observed with dismay that payments amounting to **Eighty-Four Million, Nine Hundred and Ninety Four Thousand, Fourty-Four Naira, Eighty-Three Kobo (₦84,994,044.83) Only,** were made without stating the reasons behind the payments in the cashbook. Refer to the attached schedule for the details.

This action violates the provision of the financial memoranda chapter 1:10(3-5), 18.1, 18.2(1-3) and 19.1 refer.

Therefore, the concerned officers should explain fully behind this serious anomalies or else the amount involved be recover to the treasury and this office be inform with treasury receipts for further examination.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu L.G

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/BKZ/BKD/LQ9/2025

The, Honourable Chairman

Birnin Kudu Local Government

Station: Birnin Kudu

Pv. No.: C--C Date: July-Nov 2025

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

Amount N: 55,237,997.05

Payee: Sundry Persons

Nature of Payment: Payments Without Chairman's Approval

Date: 05-01-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/2/26
RECEIVED

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hAG 10/2/25

AUDIT QUERRY

PAYMENTS MADE WITHOUT CHAIRMAN'S APPROVAL JULY-NOVEMBER 2025.

The sum of **Fifty-Five Million, Two Hundred and Thirty-Seven Thousand, Nine Hundred and Ninety-Seven Naira, Five Kobo (₦55,237,997.05) Only,** were paid to various payees for various services to be done, but it was observed that the payments has no chairman's approval. Refer to the attached list for the details.

This action violates chapter 1:10(3-5) of the model financial memoranda.

Therefore, the officers concerned should be ask to correct this anomalies by given approval to the said payment vouchers or else the whole amount be recovered or else an appropriate action be enforce on them.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu L.G

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/BKZ/BKD/LQ10/2025

The, Honourable Chairman

Birnin Kudu Local Government

Station: Birnin Kudu

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

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

Amount N: 11,956,000.00

Payee: Sundry Persons

Nature of Payment; Unaccounted Extracted from Cashbook

Date: 07-02-2026

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

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UNACCOUNTED EXTRACTED FROM CASHBOOK FOR THE MONTH OF DECEMBER 2025

Payment amounting to **Eleven Million, Nine Hundred and Fifty Six Naira (₦11,956,000.00) Only,** were made to various payees without stating the reasons behind the payments in the cashbook for the month of December, 2025. Refers to the attached schedule for details.

This action violates the provision of the financial memoranda chapter 1:10(3-5), 18.1 and 18.2.

Therefore, the concerned officers should explain fully behind this serious anomalies or else refund the whole amount involved and this office be inform with treasury receipt for further verification.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu LG

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/BKZ/BKD/LQ11/2025

The, Honourable Chairman

Birnin Kudu *Local Government*

Station: Birnin Kudu

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

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

Amount N: 3,169,100.00

Payee: Sundry Persons

Nature of Payment; Payments without Chairman's Approval.

Date: 07-02-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/2/26
RECEIVED

DCA
Pls deal

AUDIT QUERRY

PAYMENTS MADE WITHOUT CHAIRMAN'S APPROVAL FOR THE MONTH OF DECEMBER 2025.

Expenditure to the tune of **Three Million, One Hundred and Sixty-Nine Thousand, One Hundred Naira (₦3,169,100.00)** Only were made without approval of the chairman as chief accounting officer of the Local Government. Refers to the attached list for the details.

This action violates chapter 1.10(3-5) refer of the model Financial Memoranda.

Therefore, the officers concerned should be ask to correct this anomalies by given approval to the payment vouchers or else appropriate action be enforce on them.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu LG

Am
Pls deal

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

Audit Form 1

Local Querry No. LG/AUD/BKZ/BKD/LQ12/2025

The, Honourable Chairman

Birnin Kudu *Local Government*

Station: Birnin Kudu

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

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

Amount ₦: 16,595,000.00

Payee: Sundry Persons

Irregular

Nature of Payment: Payment Vouchers

07-02-2026

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

DCA
Pls deal
AAG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS FOR THE MONTH OF DECEMBER 2025.

Payment amounting to **Sixteen Million, Five Hundred and Ninety-Five Thousand Naira (₦16,595,000.00)** Only, were made without attaching relevant supporting documents to legalized the payments. Refers to the attached schedule for guidance.

This action violates the provision of Financial Memoranda Chapter 14:4(3).

Therefore, invivew of the above the concerned officers should attached the necessary supporting documents and this office be inform for further verification.

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

Farouk Umar Muhammad
Area Auditor
Birnin Kudu LG

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: LG/AUD/BK/ZN/BKD/LG/R./4/25 Your Ref: Date: 27-01-2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/2/26
RECEIVED

The Chairman,
Birnin Kudu Local Government,
Jigawa State.

DCA
Pls treat as usual
AG 17/2/26

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

The accounting records maintained and presented for Audit by the Treasury Department of the Local Government have been examined and the following are points observed and forwarded for your information and necessary action please. This is copied to the Auditor General Local Government Councils for his information, guidance and further action.

CASHBOOK: The cashbook maintained by the Local Government Cashier have been posted, casted, examined and the following are the points observed: -

a) **Unpresented Payment Vouchers:** - During the period under review, various payment vouchers amounting to **Ten Million, Seven Hundred and Forty-Four Thousand, Four Hundred and Eighty-Six Naira, Twenty-Two Kobo (₦10,744,486.22)** Only were paid to different payees without prepared payment vouchers, this violates provision of financial memoranda (14.3). LG/AUD/BKZ/BKD/LQ5/2025

b) **Irregular Payments Vouchers:** - Various payments vouchers amounting to **One Hundred and Sixty-Eight Million, Thirty-Four Thousand, Four Hundred and Forty Naira, Sixty-Eight Kobo (₦168,034,440.68)** Only, were paid without proper documentations such as SRV invoice, Bill of quantity, Local purchase order etc.

1

This is contrary to the provision of financial memoranda chapter 14.4(3) as a result of that an audit queries were issued. LG/AUD/BKZ/BKD/LQ6/2025

c) **Payment Of Services Yet To Be Rendered:** - Various payment vouchers amounting to Twenty Million Seven Hundred and Fifty-Eight Thousand, Eight Hundred and Eighty-Nine Naira (N20,758,889) Only, were paid without rendering the said services, it contradicts the provision of chapter 14.9(2) of the financial memoranda and (8) of financial regulations. LG/AUD/BKZ/BKD/LQ7/2025

d) **Unaccounted Payment from Cashbook:** - Payment amounting to **Eighty-Four Million, Nine Hundred and Ninety-Four Thousand, Forty-Four Naira, Eighty-Three Kobo (₦84,994,044.83)** Only, were observed as unaccounted. This violates the provision of financial memoranda chapter 1:10(3-5), 18.1, 18.2(1-3) and 19.1 as stated. LG/AUD/BKZ/BKD/LQ8/2025

e) **Payment Vouchers without Chairman's Approval:**- Payments were made without chairman's approval worth **Fifty-Five Million, Two Hundred and Thirty-Seven Thousand, Nine Hundred and Ninety-Seven Naira, Five Kobo (₦55,237,997.05)** Only, were made without approval of the Chief Accounting Officer of the Local Government. This contradicts of financial memoranda chapter 1.10(3-5). LG/AUD/BKZ/BKD/LQ9/2025

Conclusion

You are required to respond to this Audit Report immediately.

Warm regards.

Kabiru Musa
Zonal Director Audit
Birnin Kudu Zone.

2

BIRNIN KUDU LOCAL GOVERNMENT COUNCI

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref No: BKLG/TREA/AUD/FIN.I/26

Date: 2nd April, 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

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

Sir,

RESPONSE OF AUDIT QUERIES

I refer to the Audit Queries issued to Birnin Kudu Local Government from January to June 2025 with the following references, and response as appropriate as possible.

a. **ALG/AU/BKD/20/LQ 1/25 – UNPRESENTED PAYMENT VOUCHERS**: To the sum of **Eight Million Four Hundred and Seventy Eight Thousand Five Hundred and Ninety Nine Naira (₦8,478,599.00)** only, the payment vouchers are presented in good condition please.

b. **ALG/BKD/20/BK/LQ-2/25 – IRREGULAR PAYMENT VOUCHERS**: The sum of **Eighty One Million Eight Hundred and Twenty Two Thousand Five Hundred and Fifty Eight Naira (₦81,822,558.00)** only, all the vouchers are properly documented and attached all necessary document to support the payment to be regular.

c. **ALG/BKD/20/BK/LQ3/25 – PAYMENT OF SERVICES NOT YET RENDERED:** To the tune of **Seventy Nine Million Seven Hundred and Fifty One Thousand Five Hundred Naira (₦79,751,500.00)** only, in this response all necessary stage have been taken of on various services rendered with all proper attachment immediately.

d. **ALG/BKD/20/BK/LQ.4/25 – UNACCOUNTED EXPENDITURE:** The sum of **Seven Million Eight Hundred & Eighty Nine Thousand Naira (₦7,889,000.00)** only, now all the payment been accounted and all corrections are been made respectively.

In view of this development you may wish to conduct further inspection exercise, please.

Best Regards.

Bldr. Muhammad Uba
Executive Chairman

BIRNIN KUDU LOCAL GOVERNMENT COUNCI
JIGAWA STATE, NIGERIA

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

Sir,

RESPONSE OF AUDIT QUERIES

I refer to the audit queries issued to Birnin Kudu Local Government Council from July to November 2025 with the following references and response as appropriate and possible, below:-

a. **LG/AUD/BK2/L.Q5/2025 – OUTSTANDING PAYMENT VOUCHERS:** To the tune of **Ten Million Seven Hundred and Forty Four Thousand Four Hundred and Eighty Six Naira Twenty Two Kobo (₦10,744,486.22)** only. Now the payment vouchers are presented for re-examination.

b. **LG/AUD/BK2/L.Q6/2025 – IRREGULAR PAYMENT VOUCHERS:** The sum of **One Hundred and Sixty Eight Million Thirty Four Thousand Four Hundred and Forty Naira Sixty Eight Kobo (₦168,034,440.68)** only. All payment vouchers are properly documented and attached all necessary attachment to support the payment to be regular.

c. **LG/AUD/BK2/BKD/RQ7/2025 – PAYMENT FOR SERVICES YET TO BE RENDERED:** The sum of **Twenty Million Seven Hundred and Fifty Eight Thousand Eight Hundred and Eighty Nine Naira (₦20,758,889.00)** only. Now all necessary steps have been taken of various services rendered with all proper attachment immediately.

d. **LG/AUD/BK2/BRG/RQ9/2025 – PAYMENT MADE WITHOUT CHAIRMAN'S APPROVAL:** The sum of **Fifty Five Million Two Hundred and Thirty Seven Thousand Nine Hundred and Ninety Seven Naira Five Kobo (₦55,237,997.05)** only, Response to the Chairman's approval are put in place to all payment vouchers and duly approved by Honourable Chairman.

With hope you may wish to conduct further inspection and re-examination exercises please.

Best Regards,

Bldr. Muhammad Uba
Executive Chairman

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

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

Sir,

RESPONSE OF AUDIT QUERIES

Refer to the Audit Queries issued to Birnin Kudu Local Government for the month of December 2025 with references and response below: -

a. **LG/AUD/BK2/BKD/LQ.10/2025 – UNACCOUNTED EXTRACTED FROM CASH BOOK:** The sum of **Eleven Million Nine Hundred and Fifty Four Thousand Naira (₦11,954,000.00)** only, all action been taken the posting in the cash book are properly maintain.

b. **LG/AUD/BK2/BKD/LQ.11/2025 - PAYMENT MADE WITHOUT CHAIRMAN'S APPROVAL:** The tune of **Three Million One Hundred and Sixty Nine Thousand One Hundred Naira (₦3,169,100.00)** only, now Fully Bless and approval given by chairman.

c. **LG/AUD/BK2/BKD/LQ.12/2025 – IRREGULAR PAYMENT VOUCHERS:** To the sum of **Sixteen Million Five Hundred and Ninety Five Thousand (₦16,595,000.00)** only, all payment vouchers are properly document attached to be properly regular.

With all this development request for your final examination.

Best Regards,

Bldr. Muhammad Uba
Executive Chairman

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref No: BKLG/TREA/AUD/FIN.I/26

Date: 2nd April, 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

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

DCA
pls deal
AG 12/5/26

Sir,

RESPONSE OF AUDIT QUERIES

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a. **ALG/AU/BKD/20/LQ 1/25 – UNPRESENTED PAYMENT VOUCHERS:** To the sum of **Eight Million Four Hundred and Seventy Eight Thousand Five Hundred and Ninety Nine Naira (₦8,478,599.00)** only, the payment vouchers are presented in good condition please.

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To be treated as endorsed when appropriately file acordingly pls.
DCA 12/5/25

d. **ALG/BKD/20/BK/LQ.4/25 – UNACCOUNTED EXPENDITURE:** The sum of **Seven Million Eight Hundred & Eighty Nine Thousand Naira (₦7,889,000.00)** only, now all the payment been accounted and all corrections are been made respectively.

In view of this development you may wish to conduct further inspection exercise, please.

Best Regards.

Bldr. Muhammad Uba
Executive Chairman

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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Ref. No. BKLG/TREA/AUD/FIN/2026

Date 12th May, 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/5/26
RECEIVED

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

DCA
Pls deal
AG 15/5/26

Sir,

RE-RESPONSE OF AUDIT QUERIES

Reference to the response made BKLG/TREA/AUD/FIN-1/26 dated 2nd April, 2026 that issued to Birnin Kudu L.G from July to November, 2025 with reference No. LG/AUD/BKZ/LQ8/25 mistakenly excluded in the response sent to your office.

9. LG/AUD/BK2/BKD/LQ.8/2025 Un-Accounted extracted from cash book, the sum of Eighty Four Million Nine Hundred and Ninety Four Thousand and Fourty Four Naira Eighty Three Kobo only (N84,994,044.83) as we made a proper posting in the cash book now all un-accounted in the cash book were accounted dully balance in the cash book transection further inspection.

With hope you may wish to conduct further inspection, please.

Best regards.

Bldr. Muhd Uba
Chairman
Birnin Kudu L.G

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref No: BKLG/TREA/AUD/FIN.I/26

Date: 2nd April, 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

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

DCA
Pls deal
AG 12/5/26

Sir,

RESPONSE OF AUDIT QUERIES

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Would be acted on when filed appropriately pls.
DCA 12/5/

d. **LG/AUD/BK2/BRG/RQ9/2025 – PAYMENT MADE WITHOUT CHAIRMAN'S APPROVAL:** The sum of **Fifty Five Million Two Hundred and Thirty Seven Thousand Nine Hundred and Ninety Seven Naira Five Kobo (₦55,237,997.05)** only, Response to the Chairman's approval are put in place to all payment vouchers and duly approved by Honourable Chairman.

With hope you may wish to conduct further inspection and re-examination exercises please.

Best Regards,

Bldr. Muhammad Uba
Executive Chairman

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

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

DCA
pls treat
AG 12/5/26

Sir,

RESPONSE OF AUDIT QUERIES

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With all this development request for your final examination.

Best Regards,

Bldr. Muhammad Uba
Executive Chairman

Appropriately filed and deal as endorsed accordingly pb.
DCA 12/05