

# **BIRNIWA**

## **LOCAL GOVERNMENT COUNCIL**

### **JIGAWA STATE**



**2022**

**CONSOLIDATED REPORT  
OF THE AUDITOR GENERAL**

**on the**

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



# Contents

| Contents                                                                              | Pages |
|---------------------------------------------------------------------------------------|-------|
| Cover Page                                                                            | 1     |
| Table of Contents                                                                     | 2     |
| The Executive Chairman,<br>Birniwa Local Government Councils                          | 3     |
| Responsibilities for Financial Statement                                              | 4     |
| Statement of Accounting Policies                                                      | 5     |
| Cash Flow Statement                                                                   | 10    |
| Statement of Assets and Liabilities                                                   | 11    |
| Statement of Consolidated Revenue Fund                                                | 12    |
| Statement of Capital Development Fund                                                 | 13    |
| Summary of Note to the Accounts                                                       | 14    |
| Details of Notes to the Accounts                                                      | 15    |
| Audit Certification                                                                   | 22    |
| Disclosures and General Observations                                                  | 23    |
| Report of the Auditor General on the Accounts of<br>Birniwa Local Government Councils | 25    |
| Audit Queries and Response by<br>Birniwa Local Government Councils                    | 26    |



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



**HON. UMAR BAFFA**  
The Executive Chairman  
Birninwa Local Government Council





Jigawa State of Nigeria  
**BIRNIWA LOCAL GOVERNMENT**

In case of reply please  
quote Reference

BNWLG/ADM/FIN/TR/VOL.II/003/24  
No \_\_\_\_\_

ADDRESS:

Secretariat Complex

Birniwa,

Jigawa State

22-March-2023

Date \_\_\_\_\_

The Auditor General,  
Local Government Councils,  
Jigawa State.

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

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

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

*[Signature]*  
22/03/2023

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

In our opinion, these financial statements fairly reflect the financial position of Birniwa Local Government as at 31<sup>st</sup> December 2022 and its operation for the year ended on the date.

*[Signature]*  
22/03/2023  
SALE MUSA  
Ag. Treasurer

*[Signature]*  
HON. UMAR BAFFA  
Executive Chairman

22/3/2023





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

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

### Introduction

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

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

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

### IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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



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

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



|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2. | <p><b>General Purpose Financial Statements (GPFS)</b></p> <p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Birniwa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Birniwa Local Government Council, Jigawa State the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> <li>1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ol style="list-style-type: none"> <li>a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li> <li>b. separately identifies payments made by third parties on behalf of the State government.</li> </ol> </li> <li>2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li> <li>3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li> <li>4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li> <li>5. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li> <li>6. Accounting Policies and Explanatory Notes.</li> </ol> |
| 3. | <p><b>Basis of Preparation and Legal Provisions</b></p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4. | <p><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Birniwa Local Government Council, Jigawa State:</p> <ol style="list-style-type: none"> <li>a. Cash Basis of Accounting;</li> <li>b. Understability;</li> <li>c. Materiality,</li> <li>d. Relevance;</li> <li>e. Going Concern Concept;</li> <li>f. Consistency Concept</li> <li>g. Prudence</li> <li>h. Completeness, etc.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 5. | <p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 6. | <p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 7. | <p><b>Department for Consolidation</b></p> <p>The Consolidation of the GPFS are based on the Cash transactions of all Department of Birniwa Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |





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

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.  | <b>Comparative Information</b><br>The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 9.  | <b>Budget Figures</b><br>These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 10. | <b>Receipts</b><br>a. These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.<br>b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS. |
| 11. | <b>External Assistance</b><br>a. Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.<br>b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.                                                                                                                                                                                                                                                                           |
| 12. | <b>Other Borrowings / Grants &amp; Aid Received</b><br>These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.                                                                                                                                                              |
| 13. | <b>Interest Received</b><br>Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 14. | <b>Government Business Activities</b><br>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.                                                            |
| 15. | <b>Payments</b><br>a. These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.<br>b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.              |



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

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16. | <p><b>Loans Granted:</b></p> <p>Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.</p>                                                                                                                                                                                                                                                                                                                                                                  |
| 17. | <p><b>Loan Repayments</b></p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>                                                                                                                                                                                                                                                                                                                                                      |
| 18. | <p><b>Interest on Loans:</b></p> <p>Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments</p>                                                                                                                                                                                                                                                                                                                                                              |
| 19. | <p><b>Foreign Currency Transactions:</b></p> <p>a. Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.</p> <p>b. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.</p> |
| 20. | <p><b>Prepayments</b></p> <p>Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 21. | <p><b>Investments:</b></p> <p>Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.</p>                                                                                                                                                                                                             |
| 22. | <p><b>Leases</b></p> <p>a. Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</p> <p>b. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</p>                                                                                                                         |
| 23. | <p><b>Cash Balances</b></p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 24. | <p><b>Advances</b></p> <p>All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.</p>                                                                                                                                                                    |



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

| STATEMENT NO. 1<br>CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022<br>BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE |                                                             |       |                         |                         |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------|-------------------------|-------------------------|
| ANNUAL BUDGET<br>2022                                                                                                          | DESCRIPTION                                                 | NOTES | ACTUAL 2022             | ACTUAL YEAR 2021        |
| N                                                                                                                              |                                                             |       | N                       | N                       |
|                                                                                                                                | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                  |       |                         |                         |
|                                                                                                                                | <b>RECEIPTS:</b>                                            |       |                         |                         |
| 2,428,996,765.00                                                                                                               | Statutory Allocation                                        | 1     | 2,388,238,598.15        | 1,869,420,041.07        |
|                                                                                                                                | <b>Independent Revenue</b>                                  |       |                         |                         |
| 200,000.00                                                                                                                     | Taxes                                                       | 2a    | 0.00                    | 0.00                    |
| 1,000,000.00                                                                                                                   | Rate                                                        | 2b    | 782,350.00              | 60,000.00               |
| 21,660,000.00                                                                                                                  | Local Licenses and Fees                                     | 2c    | 4,352,755.22            | 4,320,570.00            |
| 8,500,000.00                                                                                                                   | Commercial Undertaking                                      | 2d    | 936,000.00              | 415,785.00              |
| 2,080,000.00                                                                                                                   | Rent of LGA Properties                                      | 2e    | 69,000.00               | 0.00                    |
| 550,000.00                                                                                                                     | Interest and dividend                                       | 2f    | 0.00                    | 0.00                    |
| 2,000,000.00                                                                                                                   | Miscellaneous                                               | 2g    | 22,784,827.52           | 9,121,664.00            |
| <b>35,990,000.00</b>                                                                                                           | <b>Total Independent Revenue</b>                            |       | <b>28,924,932.74</b>    | <b>13,918,019.00</b>    |
|                                                                                                                                |                                                             |       |                         |                         |
| <b>2,464,986,765.00</b>                                                                                                        | <b>Total Receipt from Operating Activities</b>              |       | <b>2,417,163,530.89</b> | <b>1,883,338,060.07</b> |
|                                                                                                                                | <b>PAYMENTS</b>                                             |       |                         |                         |
| 68,192,116.00                                                                                                                  | Office Of The Chairman                                      | 3a    | 44,998,065.20           | 48,514,963.90           |
| 19,399,934.00                                                                                                                  | Planning, Research and Statistics                           | 3b    | 26,904,965.62           | 22,748,053.69           |
| 59,423,839.00                                                                                                                  | The Council                                                 | 3c    | 52,479,266.00           | 40,539,731.38           |
| 71,374,916.00                                                                                                                  | Personal Management                                         | 3d    | 165,813,388.64          | 98,644,488.62           |
| 273,006,476.00                                                                                                                 | Finance And Supply                                          | 3e    | 243,502,182.72          | 253,026,730.00          |
| 597,717,462.00                                                                                                                 | Education                                                   | 3f    | 557,152,705.18          | 564,989,443.61          |
| 245,910,315.00                                                                                                                 | Medical And Health                                          | 3g    | 458,442,157.02          | 364,439,992.34          |
| 36,135,123.00                                                                                                                  | Agriculture & Natural Resources                             | 3h    | 49,099,444.47           | 35,441,074.24           |
| 120,632,608.00                                                                                                                 | Works And Housing                                           | 3i    | 245,200,747.76          | 181,858,508.62          |
| 90,000,000.00                                                                                                                  | Traditional Office Holders                                  | 3j    | 110,160,365.33          | 93,467,993.63           |
| 63,813,967.00                                                                                                                  | Social And Community Dev.                                   | 3k    | 154,801,367.94          | 77,715,188.46           |
| <b>1,645,606,756.00</b>                                                                                                        | <b>Total Payment</b>                                        |       | <b>2,108,554,655.88</b> | <b>1,781,386,168.49</b> |
|                                                                                                                                |                                                             |       |                         |                         |
|                                                                                                                                | Net Cash Flow From Operating Activities                     |       | <b>308,608,875.01</b>   | <b>101,951,891.58</b>   |
|                                                                                                                                |                                                             |       |                         |                         |
|                                                                                                                                | <b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>                 |       |                         |                         |
| 1,022,417,313.00                                                                                                               | Capital Expenditure                                         | 4     | 340,683,529.43          | 165,082,331.00          |
|                                                                                                                                | Net Cash Flow From Investing Activities                     |       | <b>340,683,529.43</b>   | <b>(165,082,331.00)</b> |
|                                                                                                                                |                                                             |       |                         |                         |
|                                                                                                                                | <b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>                 |       |                         |                         |
|                                                                                                                                | Proceed From Loan                                           | 5a    | 29,000.00               | (465,927.00)            |
|                                                                                                                                | Other Noncurrent liabilities                                | 5b    | 0.00                    | 7,716,522.00            |
| 202,000,000.00                                                                                                                 | Other Capital Receipt                                       | 5c    | 33,334,563.44           | 9,510,506.60            |
|                                                                                                                                | Net Cash Flow From Financing Activities                     |       | <b>33,363,563.44</b>    | <b>16,761,101.60</b>    |
|                                                                                                                                |                                                             |       |                         |                         |
|                                                                                                                                | <b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS</b>           |       |                         |                         |
|                                                                                                                                | (Increase)/Decrease in Investment                           |       | 0.00                    | 0.00                    |
|                                                                                                                                | Net Increase /(Decrease) in other cash Equivalent           |       | 0.00                    | 0.00                    |
|                                                                                                                                | <b>Total Cash flow from other Cash Equivalent</b>           |       | <b>0.00</b>             | <b>0.00</b>             |
|                                                                                                                                |                                                             |       |                         |                         |
|                                                                                                                                | <b>Net Cash for the Year</b>                                |       | <b>1,288,909.02</b>     | <b>(46,369,337.82)</b>  |
|                                                                                                                                | Cash & Cash Equivalent as at 1st January,2022               |       | 2,144,356.18            | 48,513,694.00           |
|                                                                                                                                | <b>CASH &amp; CASH EQUIVALENT AS AT 31ST DECEMBER, 2022</b> |       | <b>3,433,265.20</b>     | <b>2,144,356.18</b>     |

The accompanying notes form part of these statements

  
**SALE MUSA**  
 Treasurer

Birniwa Local Government, Jigawa State



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

| STATEMENT NO. 2<br>STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022<br>BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE |       |                      |                      |
|------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|----------------------|
| DESCRIPTION                                                                                                                        | NOTES | CURRENT YEAR 2022    | PREVIOUS YEAR 2021   |
|                                                                                                                                    |       | N                    | N                    |
| <b>ASSETS</b>                                                                                                                      |       |                      |                      |
| <b>LIQUID ASSETS:</b>                                                                                                              |       |                      |                      |
| CASH BY LOCAL GOVERNMENT TREASURY                                                                                                  |       |                      |                      |
| CRF Cash & Bank Balance                                                                                                            | 6     | 3,433,265.20         | 2,144,356.18         |
| Other Bank of the Treasury                                                                                                         |       |                      |                      |
| Cash Balance of Trust and Other Fund                                                                                               |       |                      |                      |
| <b>TOTAL LIQUID ASSETS</b>                                                                                                         |       | <b>3,433,265.20</b>  | <b>2,144,356.18</b>  |
| <b>INVESTMENT AND OTHER CASH ASSETS:</b>                                                                                           |       |                      |                      |
| Impress                                                                                                                            |       |                      |                      |
| Advance                                                                                                                            | 7     | 9,675,057.00         | 9,704,057.00         |
| Revolving Loans                                                                                                                    |       |                      |                      |
| Intangible Assets                                                                                                                  |       |                      |                      |
| <b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>                                                                                     |       | <b>9,675,057.00</b>  | <b>9,704,057.00</b>  |
| <b>TOTAL ASSETS</b>                                                                                                                |       | <b>13,108,322.20</b> | <b>11,848,413.18</b> |
| <b>LIABILITIES:</b>                                                                                                                |       |                      |                      |
| <b>PUBLIC FUNDS</b>                                                                                                                |       |                      |                      |
| Accumulated Fund                                                                                                                   | 8     | (19,948,704.80)      | - 21,208,613.82      |
| Non- Current Liabilities                                                                                                           | 9     | 33,057,027.00        | 33,057,027.00        |
| Other Public Fund                                                                                                                  |       | 0.00                 |                      |
| <b>TOTAL LIABILITIES</b>                                                                                                           |       | <b>13,108,322.20</b> | <b>11,848,413.18</b> |

The accompanying notes form part of these statements

*[Signature]*  
22/03/2023

**SALE MUSA**

Treasurer

Birniwa Local Government, Jigawa State

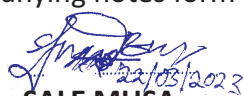




CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Birniwa Local Government Council for the Year Ended 31st December, 2022

| STATEMENT NO. 3                                                                |                                      |       |                         |                         |
|--------------------------------------------------------------------------------|--------------------------------------|-------|-------------------------|-------------------------|
| STATEMENT OF CONSOLIDATED REVENUE FU ND FOR THE YEAR ENDED 31ST DECEMBER, 2022 |                                      |       |                         |                         |
| BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE                                 |                                      |       |                         |                         |
| ACTUAL YEAR<br>2021                                                            | DESCRIPTION                          | NOTES | ACTUAL 2022             | FINAL BUDGET 2022       |
| N                                                                              |                                      |       | N                       | N                       |
|                                                                                | <b>OPENING BALANCE</b>               |       |                         |                         |
|                                                                                |                                      |       |                         |                         |
|                                                                                | <b>ADD: REVENUE</b>                  |       |                         |                         |
| 1,869,420,041.07                                                               | STATUTORY ALLOCATIONS:               | 1     | 2,388,238,598.15        | 2,428,996,765.00        |
|                                                                                | <b>Independent Revenue</b>           |       |                         |                         |
| 0.00                                                                           | Taxes                                | 2a    | 0.00                    | 200,000.00              |
| 60,000.00                                                                      | Rate                                 | 2b    | 782,350.00              | 1,000,000.00            |
| 4,320,570.00                                                                   | Local Licenses and Fees              | 2c    | 4,352,755.22            | 21,660,000.00           |
| 415,785.00                                                                     | Commercial Undertaking               | 2d    | 936,000.00              | 8,500,000.00            |
| 0.00                                                                           | Rent of LGA Properties               | 2e    | 69,000.00               | 2,080,000.00            |
| 0.00                                                                           | Interest and dividend                | 2f    | 0.00                    | 550,000.00              |
| 9,121,664.00                                                                   | Miscellaneous                        | 2g    | 22,784,827.52           | 2,000,000.00            |
| <b>13,918,019.00</b>                                                           | <b>SUB TOTAL INDEPENDENT REVENUE</b> |       | <b>28,924,932.74</b>    | <b>35,990,000.00</b>    |
|                                                                                |                                      |       |                         |                         |
| <b>1,883,338,060.07</b>                                                        | <b>TOTAL REVENUE</b>                 |       | <b>2,417,163,530.89</b> | <b>2,464,986,765.00</b> |
|                                                                                |                                      |       |                         |                         |
|                                                                                | <b>LESS:EXPENDITURE</b>              |       |                         |                         |
| 48,514,963.90                                                                  | Office Of The Chairman               | 3a    | 44,998,065.20           | 68,192,116.00           |
| 22,748,053.69                                                                  | Planning, Research and Statistics    | 3b    | 26,904,965.62           | 19,399,934.00           |
| 40,539,731.38                                                                  | The Council                          | 3c    | 52,479,266.00           | 59,423,839.00           |
| 98,644,488.62                                                                  | Personal Management                  | 3d    | 165,813,388.64          | 71,374,916.00           |
| 253,026,730.00                                                                 | Finance And Supply                   | 3e    | 243,502,182.72          | 273,006,476.00          |
| 564,989,443.61                                                                 | Education                            | 3f    | 557,152,705.18          | 597,717,462.00          |
| 364,439,992.34                                                                 | Medical And Health                   | 3g    | 458,442,157.02          | 245,910,315.00          |
| 35,441,074.24                                                                  | Agriculture & Natural Resources      | 3h    | 49,099,444.47           | 36,135,123.00           |
| 181,858,508.62                                                                 | Works And Housing                    | 3i    | 245,200,747.76          | 120,632,608.00          |
| 93,467,993.63                                                                  | Traditional Office Holders           | 3j    | 110,160,365.33          | 90,000,000.00           |
| 77,715,188.46                                                                  | Social And Community Dev.            | 3k    | 154,801,367.94          | 63,813,967.00           |
|                                                                                |                                      |       |                         |                         |
| <b>1,781,386,168.49</b>                                                        | <b>TOTAL EXPENDITURE</b>             |       | <b>2,108,554,655.88</b> | <b>1,645,606,756.00</b> |
|                                                                                |                                      |       |                         |                         |
|                                                                                | <b>Operating Balance</b>             |       | <b>308,608,875.01</b>   | <b>819,380,009.00</b>   |
|                                                                                |                                      |       |                         |                         |
|                                                                                | <b>APPROPRIATIONS/TRANSFERS:</b>     |       |                         |                         |
|                                                                                | Transfer to Capital Development Fund |       | <b>308,608,875.01</b>   | <b>819,380,009.00</b>   |

The accompanying notes form part of these statements

  
**SALE MUSA**  
Treasurer

Birniwa Local Government, Jigawa State



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

| STATEMENT NO. 4                                                              |                           |       |                                   |                   |
|------------------------------------------------------------------------------|---------------------------|-------|-----------------------------------|-------------------|
| STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022 |                           |       |                                   |                   |
| BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE                               |                           |       |                                   |                   |
| ACTUAL PREVIOUS<br>YEAR 2021                                                 | DESCRIPTION               | NOTES | TOTAL CAPITAL<br>EXPENDITURE 2022 | FINAL BUDGET 2022 |
| N                                                                            |                           |       | N                                 | N                 |
|                                                                              | OPENING BALANCE           |       |                                   |                   |
|                                                                              | ADD: REVENUE              |       |                                   |                   |
|                                                                              | Transfer from CRF         |       | 308,608,875.01                    |                   |
| 9,510,506.60                                                                 | AID AND GRANTS            | 10    | 33,334,563.44                     | 202,000,000.00    |
|                                                                              | TOTAL REVENUE AVAILABLE   |       | 341,943,438.45                    |                   |
|                                                                              | LESS: CAPITAL EXPENDITURE |       |                                   |                   |
| 165,082,331.00                                                               | Capital Expenditure       | 11    | 340,683,529.43                    | 1,022,417,313.00  |
|                                                                              | TOTAL CAPITAL EXPENDITURE |       | 340,683,529.43                    |                   |
|                                                                              | INTANGIBLE ASSETS         |       | 1,259,909.02                      |                   |
|                                                                              | CLOSING BALANCE           |       | 1,259,909.02                      |                   |

The accompanying notes form part of these statements

  
22/03/2023

**SALE MUSA**

Treasurer

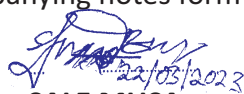
Birniwa Local Government, Jigawa State



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

| SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022<br>BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE |                                   |                        |                        |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|------------------------|
| NOTES                                                                                                               | DESCRIPTION                       | CURRENT YEAR 2022      | PREVIOUS YEAR 2021     |
|                                                                                                                     |                                   | N                      | N                      |
| 1                                                                                                                   | Statutory Allocation              | 2,388,238,598.15       | 1,869,420,041.07       |
| 2a                                                                                                                  | Taxes                             | 0.00                   | 0.00                   |
| 2b                                                                                                                  | Rate                              | 782,350.00             | 60,000.00              |
| 2c                                                                                                                  | Local Licenses and Fees           | 4,352,755.22           | 4,320,570.00           |
| 2d                                                                                                                  | Commercial Undertaking            | 936,000.00             | 415,785.00             |
| 2e                                                                                                                  | Rent of LGA Properties            | 69,000.00              | 0.00                   |
| 2f                                                                                                                  | Interest and dividend             | 0.00                   | 0.00                   |
| 2g                                                                                                                  | Miscellaneous                     | 22,784,827.52          | 9,121,664.00           |
| 3a                                                                                                                  | Office Of The Chairman            | 44,998,065.20          | 48,514,963.90          |
| 3b                                                                                                                  | Planning, Research and Statistics | 26,904,965.62          | 22,748,053.69          |
| 3c                                                                                                                  | The Council                       | 52,479,266.00          | 40,539,731.38          |
| 3d                                                                                                                  | Personal Management               | 165,813,388.64         | 98,644,488.62          |
| 3e                                                                                                                  | Finance And Supply                | 243,502,182.72         | 253,026,730.00         |
| 3f                                                                                                                  | Education                         | 557,152,705.18         | 564,989,443.61         |
| 3g                                                                                                                  | Medical And Health                | 458,442,157.02         | 364,439,992.34         |
| 3h                                                                                                                  | Agriculture & Natural Resources   | 49,099,444.47          | 35,441,074.24          |
| 3i                                                                                                                  | Works And Housing                 | 245,200,747.76         | 181,858,508.62         |
| 3j                                                                                                                  | Traditional Office Holders        | 110,160,365.33         | 93,467,993.63          |
| 3k                                                                                                                  | Social And Community Dev.         | 154,801,367.94         | 77,715,188.46          |
| 4                                                                                                                   | Capital Expenditure               | 340,683,529.43         | 101,951,891.58         |
| 5a                                                                                                                  | Proceed From Loan                 | 29,000.00              | (465,927.00)           |
| 5b                                                                                                                  | Other Non-current liabilities     | 0.00                   | 7,716,522.00           |
| 5c                                                                                                                  | Other Capital Receipt             | 33,334,563.44          | 9,510,506.60           |
| 6                                                                                                                   | <b>CASH AND BANK BALANCES</b>     | <b>3,433,265.20</b>    | <b>2,144,356.18</b>    |
| 7                                                                                                                   | <b>ADVANCES</b>                   | <b>9,675,057.00</b>    | <b>9,704,057.00</b>    |
| 8                                                                                                                   | <b>ACCUMULATED FUND</b>           | <b>(19,948,704.80)</b> | <b>(21,208,611.82)</b> |
| 9                                                                                                                   | <b>NON CURRENT LIABILITIES</b>    | <b>33,057,027.00</b>   | <b>33,057,027.00</b>   |
| 10                                                                                                                  | AID AND GRANTS                    | 33,334,563.44          | 9,510,506.60           |
| 11                                                                                                                  | Capital Expenditure               | 340,683,529.43         | 165,082,331.00         |

The accompanying notes form part of these statements

  
22/03/2023

**SALE MUSA**

Treasurer

Birniwa Local Government, Jigawa State



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

**DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTE 1 : STATUTORY ALLOCATIONS**

| MONTHS       | STATUTORY ALLOCATIONS   | VAT                   | SHARE OF EXCHANGE AND OTHER MISCELLANEOUS RECEIPTS | ECOLOGICAL / SURE-P   | TOTAL                   |
|--------------|-------------------------|-----------------------|----------------------------------------------------|-----------------------|-------------------------|
| JANUARY      | 112,624,698.37          | 66,610,223.70         | 1,113,638.26                                       |                       | 180,348,560.33          |
| FEBRUARY     | 55,546,335.92           | 62,080,223.12         | 24,943,220.01                                      |                       | 142,569,779.05          |
| MARCH        | 74,777,444.36           | 56,948,626.57         | 20,853,893.08                                      |                       | 152,579,964.01          |
| APRIL        | 110,191,155.84          | 70,398,773.39         | 0.00                                               |                       | 180,589,929.23          |
| MAY          | 98,382,794.33           | 57,947,957.36         | 6,887,296.44                                       | 41,076,129.14         | 204,294,177.27          |
| JUNE         | 83,804,640.68           | 68,646,889.42         | 33,635,676.25                                      |                       | 186,087,206.35          |
| JULY         | 132,490,735.92          | 66,089,671.84         | 0.00                                               |                       | 198,580,407.76          |
| AUGUST       | 171,972,492.39          | 61,204,062.03         | 0.00                                               |                       | 233,176,554.42          |
| SEPTEMBER    | 98,112,479.15           | 73,804,459.23         | 0.00                                               |                       | 171,916,938.38          |
| OCTOBER      | 105,401,013.56          | 65,302,015.74         | 20,765,631.97                                      | 130,730,899.96        | 322,199,561.23          |
| NOVEMBER     | 93,479,229.06           | 74,537,047.28         | 16,687,044.44                                      |                       | 184,703,320.78          |
| DECEMBER     | 146,205,718.50          | 71,312,166.85         | 13,674,313.99                                      |                       | 231,192,199.34          |
| <b>TOTAL</b> | <b>1,282,988,738.08</b> | <b>794,882,116.53</b> | <b>138,560,714.44</b>                              | <b>171,807,029.10</b> | <b>2,388,238,598.15</b> |

| DETAILS OF NOTE 2a-2g                               |                      |
|-----------------------------------------------------|----------------------|
| <b>NOTE 2a: TAXES</b>                               |                      |
| <b>NOTE 2b: RATE</b>                                |                      |
| Tenement rate                                       | <b>782,350.00</b>    |
| <b>TOTAL</b>                                        | <b>782,350.00</b>    |
| <b>NOTE 2c: LOCAL LICENSES AND FEES</b>             |                      |
| Slaughter fees                                      | 77,000.00            |
| Bakery house fee                                    | 17,400.00            |
| Cattle dealers                                      | 84,000.00            |
| Birth and death certificate                         | 28,250.00            |
| Tender fees                                         | 4,140,105.22         |
| Sand dredging fees                                  | 6,000.00             |
| <b>TOTAL</b>                                        | <b>4,352,755.22</b>  |
| <b>NOTE 2d: COMMERCIAL UNDERTAKING</b>              |                      |
| Market                                              | 228,500.00           |
| Motor park                                          | 110,000.00           |
| Shop and shopping center                            | 65,000.00            |
| Cattle market                                       | 354,500.00           |
| Commercial received                                 | 178,000.00           |
| <b>TOTAL</b>                                        | <b>936,000.00</b>    |
| <b>NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES</b> |                      |
| Rent on Other Local Government Building             | 69,000.00            |
| <b>TOTAL</b>                                        | <b>69,000.00</b>     |
| Resignation notice                                  | 10,778.09            |
| Recovery of losses and overpayment                  | 1,189,072.87         |
| Unclaimed deposit                                   | 21,584,976.56        |
| <b>TOTAL</b>                                        | <b>22,784,827.52</b> |





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

| <b>NOTE 3a: OFFICE OF THE CHAIRMAN</b>            |                                           |                      |
|---------------------------------------------------|-------------------------------------------|----------------------|
| 2001/1                                            | Personnel Cost                            | 10,161,461.20        |
| 2001/2                                            | Traveling & Transport                     | 2,500,000.00         |
| 2001/3                                            | Utility Service                           | 0.00                 |
| 2001/4                                            | Telephone and Postal service              | 0.00                 |
| 2001/5                                            | Stationary and printing                   | 0.00                 |
| 2001/6                                            | Maintenance of furniture & equipment      | 0.00                 |
| 2001/7                                            | Maintenance of Vehicle and capital assets | 0.00                 |
| 2001/8                                            | Consultancy service & special committee   | 12,000,000.00        |
| 2001/9                                            | Grand contribution and subvention         | 0.00                 |
| 2001/10                                           | Training staff development & welfare      | 1,600,000.00         |
| 2001/11                                           | Entertainment & Hospitality               | 1,800,000.00         |
| 2001/12                                           | Miscellaneous expenses                    | 16,436,604.00        |
| 2001/13                                           | Provision of service material             | 0.00                 |
| 2001/14                                           | Contribution to pension fund              | 0.00                 |
|                                                   | <b>TOTAL</b>                              | <b>44,498,065.20</b> |
| <b>NOTE 3b: PLANNING, RESEARCH AND STATISTICS</b> |                                           |                      |
| 2002/1                                            | Personnel Cost                            | 9,986,050.00         |
| 2002/2                                            | Traveling & Transport                     | 137,441.00           |
| 2002/3                                            | Utility Service                           | 0.00                 |
| 2002/4                                            | Telephone and Postal service              | 0.00                 |
| 2002/5                                            | Stationary and printing                   | 0.00                 |
| 2002/6                                            | maintenance of furniture & equipment      | 0.00                 |
| 2002/7                                            | Maintenance of Vehicle and capital assets | 0.00                 |
| 2002/8                                            | Consultancy service & special committee   | 12,126,625.42        |
| 2002/9                                            | Grand contribution and subvention         | 0.00                 |
| 2002/10                                           | Training staff development & welfare      | 0.00                 |
| 2002/11                                           | Entertainment & Hospitality               | 0.00                 |
| 2002/12                                           | Miscellaneous expenses                    | 0.00                 |
| 2002/13                                           | Provision of service material             | 4,654,849.20         |
| 2002/14                                           | Contribution to pension fund              | 0.00                 |
|                                                   | <b>TOTAL</b>                              | <b>26,904,965.62</b> |
| <b>NOTE 3c: THE COUNCILS</b>                      |                                           |                      |
| 2003/1                                            | Personnel Cost                            | 22,338,474.00        |
| 2003/2                                            | Traveling & Transport                     | 3,000,000.00         |
| 2003/3                                            | Utility Service                           | 0.00                 |
| 2003/4                                            | Telephone and Postal service              | 0.00                 |
| 2003/5                                            | Stationary and printing                   | 0.00                 |
| 2003/6                                            | maintenance of furniture & equipment      | 0.00                 |
| 2003/7                                            | Maintenance of Vehicle and capital assets | 6,000,000.00         |
| 2003/8                                            | Consultancy service & special committee   | 0.00                 |
| 2003/9                                            | Grand contribution and subvention         | 0.00                 |
| 2003/10                                           | Training staff development & welfare      | 6,040,000.00         |
| 2003/11                                           | Entertainment & Hospitality               | 1,650,000.00         |
| 2003/12                                           | Miscellaneous expenses                    | 13,450,792.00        |
| 2003/13                                           | Provision of service material             | 0.00                 |
| 2003/14                                           | Contribution to pension fund              | 0.00                 |
|                                                   | <b>TOTAL</b>                              | <b>52,479,266.00</b> |



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

|                                     |                                           |                       |
|-------------------------------------|-------------------------------------------|-----------------------|
| <b>NOTE 3d: PERSONAL MANAGEMENT</b> |                                           |                       |
| 2004/1                              | Personnel Cost                            | 26,880,647.70         |
| 2004/2                              | Traveling & Transport                     | 219,476.00            |
| 2004/3                              | Utility Service                           | 0.00                  |
| 2004/4                              | Telephone and Postal service              | 275,000.00            |
| 2004/5                              | Stationary and printing                   | 0.00                  |
| 2004/6                              | maintenance of furniture & equipment      | 0.00                  |
| 2004/7                              | Maintenance of Vehicle and capital assets | 0.00                  |
| 2004/8                              | Consultancy service & special committee   | 78,618,626.60         |
| 2004/9                              | Grand contribution and subvention         | 0.00                  |
| 2004/10                             | Training staff development & welfare      | 18,086,957.39         |
| 2004/11                             | Entertainment & Hospitality               | 34,718,680.95         |
| 2004/12                             | Miscellaneous expenses                    | 0.00                  |
| 2004/13                             | Provision of service material             | 7,014,000.00          |
| 2004/14                             | Contribution to pension fund              | 0.00                  |
|                                     | <b>TOTAL</b>                              | <b>165,813,388.64</b> |
| <b>NOTE 3e: FINANCE AND SUPPLY</b>  |                                           |                       |
| 2005/1                              | Personnel Cost                            | 24,974,763.03         |
| 2005/2                              | Traveling & Transport                     | 360,000.00            |
| 2005/3                              | Utility Service                           | 0.00                  |
| 2005/4                              | Telephone and Postal service              | 0.00                  |
| 2005/5                              | Stationary and printing                   | 6,870,000.81          |
| 2005/6                              | maintenance of furniture & equipment      | 0.00                  |
| 2005/7                              | Maintenance of Vehicle and capital assets | 0.00                  |
| 2005/8                              | Consultancy service & special committee   | 23,792,254.90         |
| 2005/9                              | Grand contribution and subvention         | 0.00                  |
| 2005/10                             | Training staff development & welfare      | 24,419,592.78         |
| 2005/11                             | Entertainment & Hospitality               | 0.00                  |
| 2005/12                             | Miscellaneous expenses                    | 121,297,248.96        |
| 2005/13                             | Provision of service material             | 41,788,322.24         |
| 2005/14                             | Contribution to pension fund              | 0.00                  |
|                                     | <b>TOTAL</b>                              | <b>243,502,182.72</b> |
| <b>NOTE 3f: EDUCATION</b>           |                                           |                       |
| 2006/1                              | Personnel Cost                            | 508,041,504.34        |
| 2006/2                              | Traveling & Transport                     | 0.00                  |
| 2006/3                              | Utility Service                           | 0.00                  |
| 2006/4                              | Telephone and Postal service              | 0.00                  |
| 2006/5                              | Stationary and printing                   | 0.00                  |
| 2006/6                              | maintenance of furniture & equipment      | 0.00                  |
| 2006/7                              | Maintenance of Vehicle and capital assets | 0.00                  |
| 2006/8                              | Consultancy service & special committee   | 0.00                  |
| 2006/9                              | Grand contribution and subvention         | 10,357,000.00         |
| 2006/10                             | Training staff development & welfare      | 0.00                  |
| 2006/11                             | Entertainment & Hospitality               | 0.00                  |
| 2006/12                             | Miscellaneous expenses                    | 0.00                  |
| 2006/13                             | Provision of service material             | 0.00                  |
| 2006/14                             | Contribution to pension fund              | 38,754,200.84         |
|                                     | <b>TOTAL</b>                              | <b>557,152,705.18</b> |



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

|                                             |                                           |                       |
|---------------------------------------------|-------------------------------------------|-----------------------|
| <b>NOTE 3g: WASH</b>                        |                                           |                       |
| 2007/1                                      | Personnel Cost                            | 146,888,215.02        |
| 2007/2                                      | Traveling & Transport                     | 7,003,311.63          |
| 2007/3                                      | Utility Service                           | 175,252.00            |
| 2007/4                                      | Telephone and Postal Service              | 0.00                  |
| 2007/5                                      | Stationary and Printing                   | 0.00                  |
| 2007/6                                      | Maintenance of Furniture & Equipment      | 0.00                  |
| 2007/7                                      | Maintenance of Vehicle and Capital Assets | 204,307,173.17        |
| 2007/8                                      | Consultancy Service & Special Committee   | 678,700.00            |
| 2007/9                                      | Grand Contribution and Subvention         | 6,723,000.00          |
| 2007/10                                     | Training staff Development & Welfare      | 0.00                  |
| 2007/11                                     | Entertainment & Hospitality               | 0.00                  |
| 2007/12                                     | Miscellaneous Expenses                    | 1,263,000.00          |
| 2007/13                                     | Provision of service material             | 82,415,113.80         |
| 2007/14                                     | Contribution to pension fund              | 8,988,391.40          |
|                                             | <b>TOTAL</b>                              | <b>458,442,157.02</b> |
| <b>NOTE 3h: AGRIC AND NATURAL RESOURCES</b> |                                           |                       |
|                                             |                                           | 0.00                  |
| 2008/1                                      | Personnel Cost                            | 26,559,015.78         |
| 2008/2                                      | Traveling & Transport                     | 670,000.00            |
| 2008/3                                      | Utility Service                           | 0.00                  |
| 2008/4                                      | Telephone and Postal service              | 0.00                  |
| 2008/5                                      | Stationary and printing                   | 0.00                  |
| 2008/6                                      | maintenance of furniture & equipment      | 0.00                  |
| 2008/7                                      | Maintenance of Vehicle and capital assets | 1,194,836.00          |
| 2008/8                                      | Consultancy service & special committee   | 0.00                  |
| 2008/9                                      | Grand contribution and subvention         | 0.00                  |
| 2008/10                                     | Training staff development & welfare      | 0.00                  |
| 2008/11                                     | Entertainment & Hospitality               | 0.00                  |
| 2008/12                                     | Miscellaneous expenses                    | 0.00                  |
| 2008/13                                     | Provision of service material             | 20,675,592.69         |
| 2008/14                                     | Contribution to pension fund              | 0.00                  |
|                                             | <b>TOTAL</b>                              | <b>49,099,444.47</b>  |
| <b>NOTE 3i: WORKS AND HOUSING</b>           |                                           |                       |
| 2009/1                                      | Personnel Cost                            | 14,385,665.39         |
| 2009/2                                      | Traveling & Transport                     | 3,220,000.00          |
| 2009/3                                      | Utility Service                           | 800,000.00            |
| 2009/4                                      | Telephone and Postal service              | 0.00                  |
| 2009/5                                      | Stationary and printing                   | 0.00                  |
| 2009/6                                      | maintenance of furniture & equipment      | 0.00                  |
| 2009/7                                      | Maintenance of Vehicle and capital assets | 223,473,877.33        |
| 2009/8                                      | Consultancy service & special committee   | 0.00                  |
| 2009/9                                      | Grand contribution and subvention         | 0.00                  |
| 2009/10                                     | Training staff development & welfare      | 0.00                  |
| 2009/11                                     | Entertainment & Hospitality               | 0.00                  |
| 2009/12                                     | Miscellaneous expenses                    | 2,205,745.04          |
| 2009/13                                     | Provision of service material             | 1,115,460.00          |
| 2009/14                                     | Contribution to pension fund              | 0.00                  |
|                                             | <b>TOTAL</b>                              | <b>245,200,747.76</b> |



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

| <b>NOTE 3j: TRADITIONAL OFFICE HOLDERS</b>       |                                           |                       |
|--------------------------------------------------|-------------------------------------------|-----------------------|
| 2010/1                                           | Personnel Cost                            | 0.00                  |
| 2010/2                                           | Traveling & Transport                     | 0.00                  |
| 2010/3                                           | Utility Service                           | 0.00                  |
| 2010/4                                           | Telephone and Postal service              | 0.00                  |
| 2010/5                                           | Stationary and printing                   | 0.00                  |
| 2010/6                                           | maintenance of furniture & equipment      | 0.00                  |
| 2010/7                                           | Maintenance of Vehicle and capital assets | 0.00                  |
| 2010/8                                           | Consultancy service & special committee   | 0.00                  |
| 2010/9                                           | Grand contribution and subvention         | 110,160,365.33        |
| 2010/10                                          | Training staff deve lopment & welfare     | 0.00                  |
| 2010/11                                          | Entertainment & Hospitality               | 0.00                  |
| 2010/12                                          | Miscellaneous expenses                    | 0.00                  |
| 2010/13                                          | Provision of service material             | 0.00                  |
| 2010/14                                          | Contribution to pension fund              | 0.00                  |
|                                                  | <b>TOTAL</b>                              | <b>110,160,365.33</b> |
| <b>NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT</b> |                                           |                       |
| 2011/1                                           | Personnel Cost                            | 19,385,639.65         |
| 2011/2                                           | Traveling & Transport                     | 727,000.00            |
| 2011/3                                           | Utility Service                           | 0.00                  |
| 2011/4                                           | Telephone and Postal service              | 0.00                  |
| 2011/5                                           | Stationary and printing                   | 0.00                  |
| 2011/6                                           | maintenance of furniture & equipment      | 0.00                  |
| 2011/7                                           | Maintenance of Vehicle and capital assets | 0.00                  |
| 2011/8                                           | Consultancy service & special committee   | 6,066,110.66          |
| 2011/9                                           | Grand contribution and subvention         | 8,413,469.22          |
| 2011/10                                          | Training staff development & welfare      | 0.00                  |
| 2011/11                                          | Entertainment & Hospitality               | 0.00                  |
| 2011/12                                          | Miscellaneous expenses                    | 23,396,223.00         |
| 2011/13                                          | Provision of service material             | 96,812,925.41         |
| 2011/14                                          | Contribution to pension fund              | 0.00                  |
|                                                  | <b>TOTAL</b>                              | <b>154,801,367.94</b> |

| <b>NOTE 4: CAPITAL EXPENDITURE, 2022</b> |                                                                          |                      |
|------------------------------------------|--------------------------------------------------------------------------|----------------------|
| <b>HEAD</b>                              | <b>PURPOSE</b>                                                           | <b>AMOUNT</b>        |
| 4001/3                                   | Purchase of grains                                                       | 4,500,000.00         |
| 4003/1                                   | Road side tree planting                                                  | 2,000,000.00         |
| 4003/2                                   | Demarcation of grazing reserves                                          | 2,809,375.00         |
| 4006/1                                   | Electrification project                                                  | 1,329,350.00         |
|                                          | <b>SUB TOTAL</b>                                                         | <b>10,638,725.00</b> |
| 5001/1                                   | 2% contribution to Jigawa state universi ty                              | 35,346,455.04        |
| 5001/6                                   | Construction of classroom at JSS Arewa Birniwa                           | 942,549.00           |
| 5001/7                                   | Construction of islamiyya at rigar albarka                               | 1,498,824.26         |
| 5004/2                                   | Const. of jumaat mosque at kashinde, gomar,timbari,mara & matamu, isfari | 18,276,681.24        |
| 5004/5                                   | Constructions of daily prayer mosque at dagi fanni & kandawa             | 403,405.00           |
| 5004/9                                   | RENOVATION of daily prayer mosque at tsangayar kudi                      | 95,065.00            |
| 5004/12                                  | Women & youth empowerment                                                | 1,050,000.00         |
|                                          | <b>SUB TOTAL</b>                                                         | <b>57,612,979.54</b> |



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

| HEAD    | PURPOSE                                                             | AMOUNT                |
|---------|---------------------------------------------------------------------|-----------------------|
| 6001/1  | Construction of motorize solar water scheme                         | 6,943,540.00          |
| 6001/3  | Construction of 22N0 h pump                                         | 4,199,000.00          |
| 6001/4  | Purchase of new hand pump materials                                 | 23,915,187.37         |
| 6001/5  | Conversion of motorized to solar water scheme at BNW tasha, kasarwa | 3,116,604.00          |
| 6001/9  | Construction of handpump at kanta, dambori & riga dama              | 4,199,500.00          |
| 6001/12 | Drilling and installation of 22N0 handpump                          | 4,108,429.62          |
| 6001/19 | Construction of 2N0 solar water scheme with raticulation            | 20,894,453.13         |
| 6001/20 | Construction of 44N0 hand pump                                      | 1,667,633.72          |
| 6002/1  | Construction of drainage at Kupsa and Diginsa                       | 644,056.47            |
| 6002/2  | Control of erosion access cross the local government                | 25,697,713.82         |
| 6004/1  | Purchase of working materials                                       | 1,000,000.00          |
|         | <b>SUB TOTAL</b>                                                    | <b>96,386,118.13</b>  |
| 7001/1  | Contribution to state and LGA joint project                         | 138,533,448.22        |
| 7001/2  | Payment of land compensation                                        | 112,400.00            |
| 7001/3  | Settlement of outstanding liabilities                               | 30,803,428.99         |
| 7001/4  | Purchase of additional furniture to LGA office                      | 2,426,184.52          |
| 7002/9  | 3 district head housing building                                    | 4,170,245.03          |
|         | <b>SUB TOTAL</b>                                                    | <b>176,045,706.76</b> |
|         | <b>TOTAL</b>                                                        | <b>340,683,529.43</b> |

| <b>NOTE 5a : (PROCEED FROM LOAN)</b> |                  |
|--------------------------------------|------------------|
| Previous Year Advance                | 9,704,057.00     |
| Current Year Year Advance            | 9,675,057.00     |
| <b>MARGIN</b>                        | <b>29,000.00</b> |

| <b>NOTE 5b : (Other Non Current Liabilities)</b> |               |
|--------------------------------------------------|---------------|
| Current Year NCL                                 | 33,057,027.00 |
| Previous Year NCL                                | 33,057,027.00 |
| <b>MARGIN</b>                                    | <b>0.00</b>   |

| <b>NOTE 5c : (OTHER CAPITAL RECEIPTS)</b> |                     |                      |                      |
|-------------------------------------------|---------------------|----------------------|----------------------|
| MONTHS                                    | STATE IGR           | AUGMENTATION         | TOTAL                |
| JANUARY                                   | 164,625.55          | 5,800,000.00         | 5,964,625.55         |
| FEBRUARY                                  | 164,625.55          | 1,800,000.00         | 1,964,625.55         |
| MARCH                                     | 164,625.55          |                      | 164,625.55           |
| APRIL                                     | 164,625.55          | 500,000.00           | 664,625.55           |
| MAY                                       | 164,625.55          | 11,259,056.84        | 11,423,682.39        |
| JUNE                                      | 164,625.55          | 1,500,000.00         | 1,664,625.55         |
| JULY                                      | 164,625.55          | 4,000,000.00         | 4,164,625.55         |
| AUGUST                                    | 164,625.55          | 500,000.00           | 664,625.55           |
| SEPTEMBER                                 | 164,625.55          | 5,500,000.00         | 5,664,625.55         |
| OCTOBER                                   | 164,625.55          | 500,000.00           | 664,625.55           |
| NOVEMBER                                  | 164,625.55          |                      | 164,625.55           |
| DECEMBER                                  | 164,625.55          |                      | 164,625.55           |
| <b>TOTAL</b>                              | <b>1,975,506.60</b> | <b>31,359,056.84</b> | <b>33,334,563.44</b> |





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

| <b>NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022</b> |                     |
|----------------------------------------------------------|---------------------|
| UNITY BANK PLC (MAIN A/C)                                | 251,063.38          |
| UNITY BANK PLC (OVERHEAD A/C)                            | 108,445.14          |
| UNITY BANK PLC (SALARY A/C)                              | 1,139,022.67        |
| POLARIS BANK PLC (PROJECT A/C)                           | 129,091.18          |
| UBA PLC (REVENUE A/C)                                    | 1,805,642.83        |
| <b>TOTAL</b>                                             | <b>3,433,265.20</b> |

| <b>NOTE 7: ADVANCES FOR THE YEAR 2022</b> |                     |
|-------------------------------------------|---------------------|
| <b>PERSONAL ADVANCE</b>                   |                     |
| <b>OTHER ADVANCES</b>                     | <b>9,675,057.00</b> |
| <b>TOTAL</b>                              | <b>9,675,057.00</b> |

| <b>NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022</b> |                        |
|---------------------------------------------------|------------------------|
| Accumulated Fund B/F                              | (21,208,613.82)        |
| Closing Balance                                   | 1,259,909.02           |
| Accumulated Fund C/D                              | <b>(19,948,704.80)</b> |

| <b>NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022</b> |                      |
|----------------------------------------------------------|----------------------|
| STATE                                                    | 0.00                 |
| FEDERAL                                                  | 0.00                 |
| OTHER DEPOSITS                                           | <b>33,057,027.00</b> |

| <b>NOTE 10 : OTHER CAPITAL RECEIPT</b> |                     |                      |                      |
|----------------------------------------|---------------------|----------------------|----------------------|
| <b>MONTHS</b>                          | <b>STATE IGR</b>    | <b>AUGMENTATION</b>  | <b>TOTAL</b>         |
| JANUARY                                | 164,625.55          | 5,800,000.00         | 5,964,625.55         |
| FEBRUARY                               | 164,625.55          | 1,800,000.00         | 1,964,625.55         |
| MARCH                                  | 164,625.55          |                      | 164,625.55           |
| APRIL                                  | 164,625.55          | 500,000.00           | 664,625.55           |
| MAY                                    | 164,625.55          | 11,259,056.84        | 11,423,682.39        |
| JUNE                                   | 164,625.55          | 1,500,000.00         | 1,664,625.55         |
| JULY                                   | 164,625.55          | 4,000,000.00         | 4,164,625.55         |
| AUGUST                                 | 164,625.55          | 500,000.00           | 664,625.55           |
| SEPTEMBER                              | 164,625.55          | 5,500,000.00         | 5,664,625.55         |
| OCTOBER                                | 164,625.55          | 500,000.00           | 664,625.55           |
| NOVEMBER                               | 164,625.55          |                      | 164,625.55           |
| DECEMBER                               | 164,625.55          |                      | 164,625.55           |
| <b>TOTAL</b>                           | <b>1,975,506.60</b> | <b>31,359,056.84</b> | <b>33,334,563.44</b> |



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



**OFFICE OF THE AUDITOR GENERAL**

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

**AUDIT CERTIFICATION**

**FOR THE YEAR ENDED 31ST DECEMBER, 2022**

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

**SCOPE**

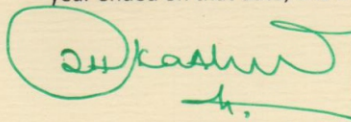
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

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

**OUR OPINION**

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

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

  
28<sup>th</sup>-06-2023

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



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

- 1. STATUTORY ALLOCATIONS:** -The sum of Two Billion Three Hundred and Eighty-Eight Million Two Hundred and Thirty-Eight Thousand Five Hundred and Ninety-Eight Naira Fifteen Kobo (N2,388,238,598.15) was received by Birniwa Local Government Council as statutory allocation from the federation account during the year 2022. This represents 98% of the approved estimated amount of N2,428,996,765.00.
- 2. CAPITAL RECEIPT:** The Sum of Thirty-Three Million Three Hundred and Thirty-Four Thousand, Five Hundred and Sixty-Three Naira, Forty-Four Kobo (N33,334,563.44) was received as capital receipt for the period of January – December 2022. The amount represents only 17% of the approved budgeted amount of N202,000,000.00.
- 3. INTERNALLY GENERATED REVENUE:** It was observed with a great concerned that, the revenue section of the Local Government was able realized only the Sum of Twenty-Eight Million Nine Hundred and Twenty Four Thousand Nine Hundred and Thirty-Two Naira Seventy-Four Kobo Only (N28,924,932.74) as internally generated revenue during the year ended 31<sup>st</sup> December 2022 which represent only 80% of the approved estimated amount of N35,990,000.00.
- 4. BANK RECONCILIATION STATEMENT:** The Local Government Council have prepared bank reconciliation statement for all five-bank account operated with Unity Bank Plc., Polaris Bank Plc. and UBA Plc. during the year under review.
- 5. BUDGET PERFORMANCE:** The budget performance for the year ended 31<sup>st</sup> December 2022 in respect of Local Government revenue and expenditure is summarized as follows.

| REVENUE AND EXPENDITURE      |                         |                         |                       |            |
|------------------------------|-------------------------|-------------------------|-----------------------|------------|
| DISCRIPTION                  | ESTIMATED               | ACTUAL                  | VARIANCE              | PERCENTAGE |
| <b>REVENUE</b>               |                         |                         |                       |            |
| STATUTORY ALLOCATION         | 2,428,996,765.00        | 2,388,238,598.15        | 407,758,166.85        | 98%        |
| CAPITAL RECEIPT              | 202,000,000.00          | 33,334,563.44           | 168,665,436.56        | 17%        |
| INTERNALLY GENERATED REVENUE | 35,990,000.00           | 28,924,932.74           | 7,065,067.26          | 80%        |
| <b>TOTAL REVENUE</b>         | <b>2,666,986,765.00</b> | <b>2,450,498,094.33</b> | <b>216,488,670.67</b> | <b>92%</b> |
| <b>EXPENDITURE</b>           |                         |                         |                       |            |
| RECURRENT EXPENDITURE        | 1,645,606,756.00        | 2,108,554,655.88        | (462,947,899.88)      | 128%       |
| CAPITAL EXPENDITURE          | 1,022,417,313           | 340,683,529.43          | 681,733,783.57        | 33%        |
| <b>TOTAL EXPENDITURE</b>     | <b>2,668,024,069.00</b> | <b>2,449,238,185.31</b> | <b>218,785,883.69</b> | <b>92%</b> |





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

1. **TOTAL REVENUE:** -The total Sum of Two Billion, Four Hundred and Fifty Million, Four Hundred and Ninety-Eight Thousand, Ninety-Four Naira, Thirty-Three Kobo (N2,450,498,094.33) only was received from the federation account as statutory allocation and internally generated revenue during the year 2022. This represents 92% of the approved budgeted amount of N2,666,986,765.00.
2. **RECURRENT EXPENDITURE:** The Sum of Two Billion One Hundred and Eight Million Five Hundred and Fifty-Four Thousand Six Hundred and Fifty-Five Naira Eighty-Eight Kobo (N2,108,554,655.88) was incurred on payment of personal cost and overhead cost for the year ended 31<sup>st</sup> December 2022 representing 128% of the approved budgeted amount of N1,645,606,756.00.
3. **CAPITAL EXPENDITURE:** The Local Government Council spent only The Sum of Three Hundred and Forty Million Six-Hundred and Eighty-Three Thousand Five Hundred and Twenty Nine-Naira Forty Three Kobo (N340,683,529.43) as capital expenditure which represent only 33% of the approved amount of N1,022,417,313.00.

**RECOMMENDATION:**

- a. The Local Government should reduce overspending on recurrent expenditure and shift same to capital project for the well-being of the community.
- b. The Local Government should be serious on local revenue collection and explore more source of internal revenue generation.

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

Queries amounting to the sum of One Hundred and Seventy Million Four Hundred and Sixty Two Thousand Three Hundred and fourteen Naira (N170,462,314.00) was issued to the Birniwa Local Government Council and the sum of One Hundred and Fifty Seven Million Seven Hundred and Eighty Thousand One Hundred and Thirty Naira (N157,780,130.00) was responded and verified, were the sum of Twelve Million Six Hundred and Eighty Two Thousand One Hundred and Eighty Four Naira ( N 12,682,184.00) remained unresolved.

| S/N | QUERY REFERENCE NO.    | VALUE                 | AMOUNT             |                      |
|-----|------------------------|-----------------------|--------------------|----------------------|
|     |                        |                       | RESOLVED           | NOT RESOLVED         |
| 1   | ALG/AUD/HZO/BNW/LQ1/22 | 38,699,352.00         | 26,017,168.00      | 12,682,184.00        |
| 2   | ALG/AUD/HZO/BNW/LQ2/22 | 63,833,368.00         | 63,833,368.00      | 0.00                 |
| 3   | ALG/AUD/HZO/BNW/LQ3/22 | 2,177,925.00          | 2,177,925.00       | 0.00                 |
| 4   | ALG/AUD/HZO/BNW/LQ4/22 | 8,213,473.00          | 8,213,473.00       | 0.00                 |
| 5   | ALG/AUD/HZO/BNW/LQ5/22 | 2,000,000.00          | 2,000,000.0        | 0.00                 |
| 6   | ALG/AUD/HZO/BNW/LQ6/22 | 55,538,196.00         | 55,538,196.00      | 0.00                 |
|     | <b>TOTAL</b>           | <b>170,462,314.00</b> | <b>157,780,130</b> | <b>12,682,184.00</b> |

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

Auditor-General (Local Governments)  
Jigawa State.



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

- I. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- II. The relevant books of account were adequately kept.
- III. Each and every department of Birniwa Local government was visited and information given therein verified.
- IV. The new policy of single treasury account is not adopted by the Local Government Council.
- V. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- VI. The Council has still has unresolved issues related to Audit reports and queries.

**AUDIT INSPECTION REPORTS AND LOCAL QUERIES**

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31<sup>st</sup> December, 2022, queries worth One Hundred and Seventy Million, Four Hundred and Sixty Two Thousand Three Hundred and Fourteen Naira (N170,462,314.00) only were raised and issued to the Local Government .

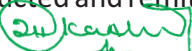
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of One Hundred and Fifty Three Million, Seven Hundred and Eighty Thousand One Hundred Thirty Naira (N153,780,130.00) only, thus leaving a balance of Twelve Million, Six Hundred and Eighty Two Thousand One Hundred and Eighty Four Naira (N12,682,184.00) only, which is yet to be cleared.

**COMPUTATION OF TERMINAL BENEFIT**

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birniwa Local Government staff and Local Education Authorities. To this effect, a sum of Forty Three (43) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Sixty Seven Million, Eight Hundred and Thirty Thousand, Three Hundred and Eighty Eight Naira (N67,830,388.00).

**DEDUCTION FROM THE TERMINAL BENEFIT**

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty Four (24) numbers of staff retired and deceased owed Birniwa Local Government Council, the sum of Three Million, Sixty Six Thousand , Four Hundred and Sixty Six Naira (N3,066,466.00) only which has to been deducted and remitted back by the pension administration.

  
28<sup>th</sup> - 06 - 2023  
**SHEHU A. KAILA**, CNA, ACMA, FCIFC  
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)  
Jigawa State.





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

Local Query No. ALG/HZO/BNW/LQ/01/2022

The, Hon Chairman  
BIRNIWA

*Local Government*

*Audit Form 1*

Station: BIRNIWA

Pv. No.: Various Date 21/10/2022

Head CC Sub Head: CC

Amount ₦: 38,699,352.00

Payee: VARIOUS

Nature of Payment: \_\_\_\_\_

**AUDIT QUERY**

**UN EXECUTED WORK PLAN JANUARY TO JUNE 2022**

During the Audit reconciliation of Work Plan and Payment Vouchers for the period of January to June 2022 we observed that, the Sum of Thirty Eight Million Six Hundred and Ninety Nine Thousand Three Hundred and Fifty two Naira only (₦38,699,352). Were observed not yet implemented by the Local government Council.

Therefore, the Local Government should implement the Work Plan and produce Payment Vouchers to this office according to Work Plan, for Audit Verification.

This is copied to the Auditor General Local Government Councils and Audit Zonal Director Hadejia Zone for further necessary action

Ibrahim Kandira  
Area Auditor  
Birniwa Local Government





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

Local Query No. ALG/AUD/HZO/BNW/LG2/22  
The, CHAIRMAN  
BIRNIWA Local Government

Audit Form 1  
Station: BIRNIWA  
Pv. No.: VARIOUS Date: VARIOUS  
Head VARIOUS Sub Head VARIOUS  
Amount ₦: 63,833,368.55  
Payee: VARIOUS  
Nature of Payment E-PAYMENT

## AUDIT QUERY

### PAYMENT WITHOUT APPROVAL OF THE CHAIRMAN

During Audit inspection into the financial records of September to December 2022, it was observed that total sum of sixty three million, eight hundred and thirty three thousand, three hundred and sixty eight Naira fifty five kobo (₦63,833,368.55) was paid to various payees on various vouches without approval of the chairman.

This action contradict the financial memorandum chapter 14.1 which stated that: no any payment will be made without the Approval of the chief accounting officer of the Local Government.

In view of the above the anomalies should be rectify and inform this office.

This is copy to the Auditor General Local Government Councils.

2. The Zonal Director Hadejia Zonal Audit Office for their information guidance and further necessary action.

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IBRAHIM KANDIRA  
23/6/23  
AREA AUDITOR





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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

ALG/AUD/HZO/BNW/LG/22

BIRNIWA

CHAIRMAN  
Local Query No. \_\_\_\_\_  
BIRNIWA  
The, \_\_\_\_\_  
Local Government

Audit Form 1  
Station: -- VARIOUS  
Pv. No.: -- Date: --  
Head 2,177,925.00 Sub Head: --  
VARIOUS  
Amount ₦: --  
Payee: E-PAYMENT  
Nature of Payment: --

## RECONCILIATION BETWEEN MANDATE AND BANK STATEMENT FOR THE PERIOD OF SEPTEMBER TO DECEMBER, 2022

During Audit inspection into the financial records of the above mentioned period, it was observed a different of two million, one hundred and seventy seven thousand, nine hundred and twenty five naira (N2,177,925.00) between the Bank statement and the mandate.

The anomalies should be rectified and be stopped to avoid further occurrence.

This is copy to the Auditor General Local Government Councils, Zonal Director Hadejia Zonal for their information and further necessary action.

IBRAHIM KANDIRA

AREA AUDITOR

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@Kandira AG 19/6/23

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



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

Local Query No. ALG/AUD/HZO/BNW/LG4  
The, CHAIRMAN  
BIRNIWA Local Government

Audit Form 1  
Station: BIRNIWA  
Pv. No. VARIOUS Date: VARIOUS  
Head VARIOUS Sub Head VARIOUS  
Amount ₦: 8,213,473.25  
Payee: VARIOUS  
Nature of Payment: E-PAYMENT

**AUDIT QUERY**

**UN-PRESENTED PAYMENT VOUCHERS SEPT-DEC, 2022**

Audit inspection into the financial records of above mentioned period reveals that, a total sum of eight million two hundred and thirteen thousand four hundred and seventy three naira twenty five kobo (N8,213,473.25) was paid to various payees without payment vouchers.

This action contradict the financial memorandum and regulations which stated that all payments must be supported with well documented vouchers.

In view of the above the anomalies should be rectified and inform this office of the action taken.

This is copy to the Auditor General Local Government Councils.

2. The Zonal Director Hadejia Zonal Audit Office for their information guidance and further necessary action.

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23/6/23  
IBRAHIM KANDIRA  
AREA AUDITOR





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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

ALG/AUD/HZO/BNW/LG5  
Local Query No. CHAIRMAN  
The, BIRNIWA Local Government

Audit Form 1  
Station: BIRNIWA  
Pv. No. 133 Date: 12/12/2022  
Head 2005A Sub Head: 12  
Amount ₦: 2,000,000.00  
Payee: MANAGER UNITY BANK  
Nature of Payment: BANK CHARGES

SEPTEMBER TO DECEMBER 2022

## AUDIT QUERY

### OVER PAYMENT OF BANK CHARGES SEPT – DEC 2022

During Audit inspection into the financial records of September to December 2022, it was observed that payment made to Manager Unity Bank of Two Million Naira ₦2,000,000.00 as Bank Charges of the above mentioned period.

The amount was paid in excess and to be rectified and returned the amount the treasury and inform this office of the action taken.

This is copy to the Auditor General Local Government Councils

2. The Zonal Director Hadejia Zone for their information and further necessary action.

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IBRAHIM KANDIRA

AREA AUDITOR





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



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

Local Query No. ALG/AUD/HZO/BNW/LG/22  
The, CHAIRMAN  
BIRNIWA Local Government

Audit Form 1  
Station: BIRNIWA  
Pv. No.: VARIOUS Date: VARIOUS  
Head VARIOUS Sub Head: VARIOUS  
Amount ₦: 55,538,195.82  
Payee: VARIOUS  
Nature of Payment: E-PAYMENT

**AUDIT QUERY**

**UNDOCUMENTED PAYMENT VOUCHERS OF SEPTEMBER TO DECEMBER**  
**2022**

During Audit inspection into the financial records of September to December 2022, it was observed that total sum of fifty five million, five hundred and thirty eight thousand, one hundred and ninety five Naira, eighty two kobo ₦55,538,195.82 was paid to various payees without proper documentation.

The action contradict the financial memorandum F.M chapter 14.10 which stated that its irregular to make a payment without proper documentation thus: receipt, store receipt Approve, claims and others.

In view of the above the anomalous should be rectified and inform the office of the action taken.

This is copy of the Auditor General Local Government Councils Zonal Director Hadejia Zone for further necessary action.

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23/6/22  
IBRAHIM KANDIRA  
AREA AUDITOR





**JIGAWA STATE OF NIGERIA**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL**

*In case of reply please quote*

*Ref. No.....*

BNWLG/ADM/FIN/TR/VOL 1/007/23

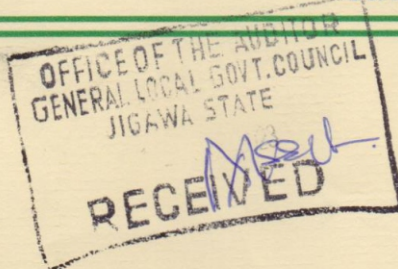
**ADDRESS:**

Secretariat Complex,  
Birniwa,  
Jigawa State

**DATE:** \_\_\_\_\_

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

Dear Sir,



**RE-UNDOCUMENTED PAYMENT VOUCHERS FOR THE MONTHS OF  
SEPTEMBER-DECEMBER 2022**

Please reference to your letter No ALG/AUD/HZO/BNW/LQ3/2022 dated 13/July/2023.

Further to the above, I wish to write and forward herewith the following details information's above your letter:-

- 1) AA. Fakko LTD and others payment vouchers No: 115,117,119,120,72,83,34,37,103,21,133,243,25,28,29,30,34,35 and 36 to the total sum of Fifty Five Million, Five Hundred And Thirty Eight Thousand One Hundred And Ninety Five Naira Eighty Two Kobo (N55,538,195,82) Only on different purpose were fully documented as you requested. All the payment vouchers have been produce and are there in the file for your verification.

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Deal Pls  
ACW  
ACA  
14/9/23

ACA  
Pls Deal  
(24/10/23) AG 12/9/23





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



**JIGAWA STATE OF NIGERIA**  
**BIRNIWA LOCAL GOVERNMENT**

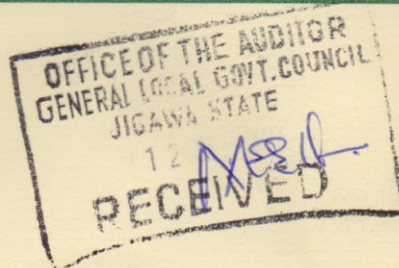
In Case of reply please  
quote Reference

ADDRESS:  
Secretary Complex,  
Birniwa,  
Jigawa State.

No.....BNWLG/ADM/FIN/TR/VOL 1/007/23

Date: 13/07/2023

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



**RE-UN EXECUTED WORK PLAN JANUARY TO JUNE 2022**

I wish to write and forward our audit respond in respect of un executed work plan January to June 2022 amounting to Thirty Eight Million Six Hundred And Ninety Nine Thousand Three Hundred And Fifty Two Naira (N 38, 699,352) Only that the work plan were executed and implement by the Local Government Council and ready for your verifications please.

Best regards

Umar Baffa  
Hon Chairman

DACA  
Pls deal  
HCU  
ACA  
14/9/23

DCA  
Pls deal

AG 12/09/23





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



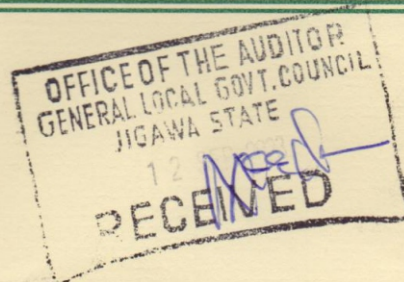
**JIGAWA STATE OF NIGERIA**  
**BIRNIWA LOCAL GOVERNMENT**

In Case of reply please  
quote Reference

ADDRESS:  
Secretary Complex,  
Birniwa,  
Jigawa State.

No. BNLG/ADM/FIN/TR/VOL 1/ 007/23

Date: 13/07/2023



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

**RE-PAYMENT WITHOUT CHAIRMAN APPROVAL SEPTEMBER-  
DECEMBER 2022**

With reference to your quarry No ALG/AUD/HZO/BNW/LQ2/22 dated 13/07/2023 in respect of the above amounting to the sum of Sixty Three Million Eight Hundred & Thirty Three Thousand Three Hundred And Sixty Eight Fifty Five Kobo (N 63,833,368.55) Only for the months of September-December 2022 respectively.

In view of the therefore, all the anomalies are rectify and corrected accordingly, for further inspection please.

This is copied to director zonal audit Hadejia and Area Auditor for their information's & records.

Best regards

Umar Baffa  
Hon Chairman

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14/9/23

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AG 12/9/23





**JIGAWA STATE OF NIGERIA**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL**

*In case of reply please quote*

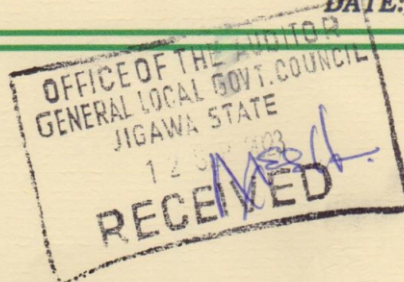
Ref. No. .... BNLG/ADM/FIN/TRAVEL/007/23

**ADDRESS:**  
Secretariat Complex,  
Birniwa,  
Jigawa state

DATE: \_\_\_\_\_

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

Dear Sir,



**RE-ANSWER TO AUDIT QUARRY OF RECONCILIATION BETWEEN  
MANDATE AND BANK STATEMENT FOR THE PERIOD OF  
SEPTEMBER-DECEMBER 2022**

I wish to write and forward for the above mention subject matter, in respect of your quarry No ALG/AUD/HZO/BNW/LQ3/2022 dated July 2023 amounting to the sum of Two Million One Hundred And Seventy Seven Thousand Nine Hundred And Twenty Five Naira (N 2,177,925) only, as your finding is the different between bank statement and mandate were trace, check and corrected accordingly for your further inspections please.

This is copied to the director zonal Audit Hadejia and Area Auditor for their information's & records purpose.

Best regards

*Umar Baffa*  
Umar Baffa

Hon. Chairman

*Decn*  
*pls treat*  
*Hear*  
*DCA*  
*14/9/23*

*DCA*  
*pls deal*  
*24/10/23*  
*AG 12/09/23*





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



**JIGAWA STATE OF NIGERIA**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL**

*In case of reply please quote*

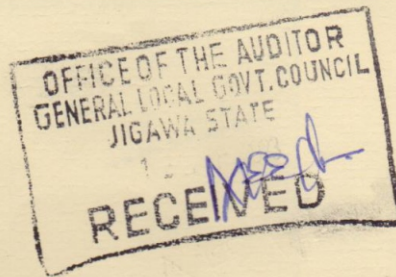
*Ref. No. ....*

BNWLG/ADM/FIN/TR/VOL 1/ 007/23

**ADDRESS:**  
Secretariat Complex,  
Birniwa,  
Jigawa state  
13/07/2023

**DATE:** \_\_\_\_\_

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



**RE-UNPRESENTED PAYMENT VOUCHERS SEPTEMBER-DECEMBER  
2022**

Reference to your quarry No ALG/AUD/HZO/BNW/LQ4 dated July 2023 in respect of the above amounting to the sum Of Eight Million Two Hundred & Thirteen Thousand Four Hundred and Seventy Three Twenty Five Kobo (N8, 213, 473.25) Only have been produce intake are there for further verification please.

This is copied to the director zonal Audit Hadejia and Area Auditor for their information's & records purpose.

Best regards

*[Signature]*

**Umar Baffa**  
**Hon. Chairman**

*ΔΔCA*  
*Deal.*

*HWW*  
*ΔCA*  
*14/9/23*

*ΔCA*

*Pls deal*

*(Signature) AG 12/09/23*





**JIGAWA STATE OF NIGERIA**  
**BIRNIWA LOCAL GOVERNMENT**

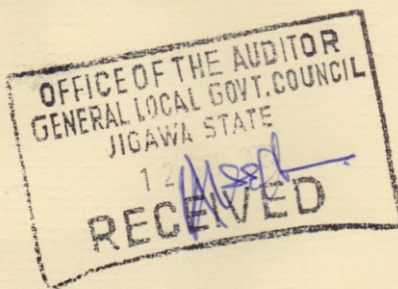
In Case of reply please  
quote Reference

No. ....

ADDRESS:  
Secretary Complex,  
Birniwa,  
Jigawa State

Date: 13/07/2023

BNWLG/ADM/FIN/TR/VOL 1/007/23



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

**RE-OVER PAYMENT OF BANK CHARGES SEPTEMBER-DECEMBER  
2022**

Please refer to your quarry letter ALG/AUD /1/20/BNW/LQ5 dated July 2023.

Further to the above, I wish to write and forward hereby with the following  
information about your quarry letter:-

- i. After going through the cash of the period PVNO133 of 12/12/2022 was  
mistakenly posted as bank charges while.
- ii. Corrections of misclassification of head & subhead also affected for your  
further inspections please.

This is copied to the zonal director Hadejia and Area Auditor for their information  
and records purpose.

Best regards

Umar Baffa  
Hon Chairman

ADCA  
Pls deal  
Hani  
ACA  
14/9/23

ACA  
Pls deal  
AG 12/9/23