

BIRNIWA

**LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**



**20
24**

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

BIRNIWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



BIRNIWA LOCAL GOVERNMENT COUNCIL

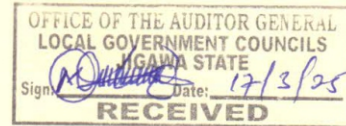
JIGAWA STATE

Local Govt. Secretariat
Birniwa Town.

In case of reply, please quote

Ref. No. **BNLG/TRE/FIN/28/V.I/119**

13/3/2025



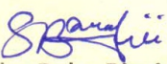
The Auditor – General,
Local Government Audit,
Dutse, Jigawa State.

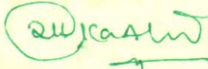
SUBMISSION OF ANNUAL ACCOUNT FOR THE YEAR 2024

With reference to your letter LG/AUD/ADM/LAA/15/S/V.II/79 dated 2/1/2025,

I wish to write and submit the above underlined subject matter for the year
2024 annual account.

Best regards.


Shehu Baba Birniwa
Hon. Chairman

DASA
Pls deal
 17/3/25



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



HON. SHEHU BABA BIRNIWA
EXECUTIVE CHAIRMAN
BIRNIWA LOCAL GOVERNMENT COUNCIL



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



BIRNIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Birniwa Town.

In case of reply, please quote

BNLG/TRE/FIN/8/VOL.II/XXX
Ref. No.

24TH March, 2025
Date

THE Auditor General,
Local Government Audit,
Jigawa State.
Sir,

RESPONSIBILITY STATEMENT.

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

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

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

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

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

ABDULLAHI YAHAYA JABO
Treasurer

SHEHU BABA BIRNIWA
Executive Chairman



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



BIRNWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

BIRNIWA LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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Birniwa Local Government Councils for the Year Ended 31st December, 2024**

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,051,237,903.52	Government Share of FAAC (Statutory Revenue)	1	2,051,125,410.19	2,650,000,000.00	0.00	1,090,276,366.00	598,874,589.81
1,097,444,600.40	Government Share of VAT	2	2,119,278,262.55	1,400,000,000.00	0.00	1,400,000,000.00	(719,278,262.55)
0.00	Tax Revenue	3		50,000.00	0.00	50,000.00	50,000.00
59,052,098.86	Non Tax Revenue	4	9,499,981.69	54,790,000.00	0.00	54,740,000.00	45,290,018.31
46,493,169.98	Transfer from Other Government Entities	5	98,722,381.60	2,000,000.00	0.00	2,000,000.00	(96,722,381.60)
3,254,227,772.76	Total Revenue (a)		4,278,626,036.03	4,106,840,000.00	0.00	2,547,066,366.00	(171,786,036.03)
							0.00
	EXPENDITURE						0.00
816,325,378.79	Salaries & Wages	6	883,918,018.66	949,498,102.00	0.00	949,498,102.00	65,580,083.34
62,898,832.26	Social Benefit	7	65,285,954.11	96,200,000.00	0.00	96,200,000.00	30,914,045.89
1,203,294,397.42	Overhead Cost	8	1,370,317,129.16	1,326,714,399.93	613,522,210.93	713,192,189.00	(43,602,729.23)
0.00							0.00
604,507,362.07	Grants & Contributions	9	927,371,868.83	359,083,316.39	35,283,316.39	324,000,000.00	(568,288,552.44)
441,432,943.24	Transfer to other Govt. Agencies	10	776,751,666.30	385,686,000.00	0.00	385,686,000.00	(391,065,666.30)
0.00	Depreciation		109,539,797.99	0.00			(109,539,797.99)
	Capital Expenditure						0.00
3,128,458,913.78	Total Expenditure (b)		4,133,184,435.05	3,117,181,818.32	648,805,527.32	2,468,576,291.00	(1,016,002,616.73)
							0.00
125,768,858.98	Surplus/ (Deficits) for the period from operating activities c = (a-b)		145,441,600.98	989,658,181.68		78,490,075.00	844,216,580.70
							0.00
	Gain/Loss on Disposal of Asset						0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures						0.00
	Total Non Operating Revenue/(Expenses) (d)		0.00				0.00
							0.00
125,768,858.98	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		145,441,600.98	989,658,181.68		78,490,075.00	844,216,580.70
							0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						0.00
125,768,858.98	Net Surplus/ (Deficits) for the period g=(e-f)		145,441,600.98	989,658,181.68		78,490,075.00	844,216,580.70

The accompanying notes form part of these statements


ABDULLAHI YAHAYA JABO

Treasurer

Birniwa Local Government, Jigawa State



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

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	11,288,087.74		18,848,786.76	
Receivables	15	9,700,879.00		9,700,879.00	
Prepayments					
Inventories					
Total Current Assets	A		20,988,966.74		28,549,665.76
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	3,541,095,410.00		3,650,635,207.99	
Intangible Assets					
Total Non Current Assets	B		3,541,095,410.00		3,650,635,207.99
Total Assets	C = A + B		3,562,084,376.74		3,679,184,873.75
LIABILITIES:-					
Current Liabilities					
Deposits	17	26,439,819.00		26,439,819.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities	D		26,439,819.00		26,439,819.00
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	6,617,208.00		6,617,208.00	
Total Non Current Liabilities			6,617,208.00		6,617,208.00
Total Liabilities	F = D + E		33,057,027.00		33,057,027.00
Net Assets:	G = C - F	0.00	3,529,027,349.74	0.00	3,646,127,846.75
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	3,388,093,110.00		3,540,307,692.57	
Accumulated Surplus/(Deficits)	20	140,934,239.74		105,820,154.18	
Minority Interest					
Total Net Assets/Equity:	H = G		3,529,027,349.74		3,646,127,846.75

The accompanying notes form part of these statements


 ABDULLAHI YAHAYA JABO

Treasurer

Birniwa Local Government, Jigawa State



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

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)	1.00	2,051,125,410.19		2,051,237,903.52	
Government Share of VAT	2.00	2,119,278,262.55		1,097,444,600.40	
Taxes Revenue	3.00			0.00	
Non Tax Revenue (Independent Revenue)	4.00	9,499,981.69		59,052,098.86	
Transfer from Other Government Entities	5.00	98,722,381.60		46,493,169.98	
Total Inflow from operating Activities (A)		4,278,626,036.03	4,278,626,036.03		3,254,227,772.76
<u>Outflows</u>					
Salaries & Wages	6.00	883,918,018.66		816,325,378.79	
Social Benefits	7.00	65,285,954.11		62,898,832.26	
Overhead Cost	8.00	1,370,317,129.16		1,203,294,397.42	
Grants & Contributions	9.00	927,371,868.83		604,507,362.07	
Other Over Head Cost				0.00	
Transfer to other government Entities	10.00	776,751,666.30		441,432,943.24	
Finance Cost					
Total Outflow from Operating Activities (B)		4,023,644,637.06	4,023,644,637.06		3,128,458,913.78
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			254,981,398.97		125,768,858.98
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11.00	(262,542,097.99)		(110,327,515.42)	
Net Cash Flow from Investing Activities		0.00	(262,542,097.99)	0.00	(110,327,515.42)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12.00	0.00		(25,822.00)	
Repayment of Borrowings (other non Current liabilities)	13.00	0.00		0.00	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			0.00		(25,822.00)
Net Cash Flow From All Activities		0.00	(7,560,699.02)	0.00	15,415,521.56
Cash & Its Equivalent as at 1st January, 2024			18,848,786.76		3,433,265.20
Cash & Its Equivalent as at 31st December, 2024			11,288,087.74		18,848,786.76
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance			145,441,600.98		125,768,858.98
Add Back Non-Cash Movement Items:					
Depreciation			109,539,797.99		0.00
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00		(25,822.00)	
Net Movement in Payables		0.00		0.00	
Net Cash Flow from Operating Activities			0.00		(25,822.00)
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(262,542,097.99)		(110,327,515.42)	
Total Items Classified as Investing Activities			(262,542,097.99)		(110,327,515.42)
Net Cash Flow From All (Operating) Activities			(7,560,699.02)		15,415,521.56
Cash & it's Equivalent as at 1 January,2024			18,848,786.76		3,433,265.20
Cash & it's Equivalent as at 31 December,2024			11,288,087.74		18,848,786.76

The accompanying notes form part of these statements

ABDULLAHI YAHAYA JABO

Treasurer

Birniwa Local Government, Jigawa State



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

BIRNIWALOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	3,650,635,207.99		(4,507,361.24)	3,646,127,846.75
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,650,635,207.99	0.00	(4,507,361.24)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	145,441,600.98	145,441,600.98
Balance at 31December 2023	3,650,635,207.99	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(262,542,097.99)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	3,388,093,110.00	0.00	140,934,239.74	3,529,027,349.74

The accompanying notes form part of these statements

ABDULLAHI YAHAYA JABO
Treasurer

ABDULLAHI YAHAYA JABO

Treasurer

Birniwa Local Government, Jigawa State



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

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024
N			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,051,237,903.52	Government Share of FAAC (Statutory Revenue)	1	2,051,125,410.19	2,650,000,000.00	0.00	1,090,276,366.00	598,874,589.81
1,097,444,600.40	Government Share of VAT	2	2,119,278,262.55	1,400,000,000.00	0.00	1,400,000,000.00	(719,278,262.55)
-	Tax Revenue	3		50,000.00	0.00	50,000.00	50,000.00
59,052,098.86	Non Tax Revenue	4	9,499,981.69	54,790,000.00	0.00	54,740,000.00	45,290,018.31
46,493,169.98	Transfer from Other Govt. Entities	5	98,722,381.60	2,000,000.00	0.00	2,000,000.00	(96,722,381.60)
3,254,227,772.76	Total Revenue (a)		4,278,626,036.03	4,106,840,000.00	0.00	2,547,066,366.00	(171,786,036.03)
							0.00
							0.00
	EXPENDITURE						0.00
816,325,378.79	Salaries & Wages	6	883,918,018.66	949,498,102.00	0.00	949,498,102.00	65,580,083.34
62,898,832.26	Social Benefit	7	65,285,954.11	96,200,000.00	0.00	96,200,000.00	30,914,045.89
1,203,294,397.42	Overhead Cost	8	1,370,317,129.16	1,326,714,399.93	613,522,210.93	713,192,189.00	(43,602,729.23)
-							0.00
604,507,362.07	Grants & Contributions	9	927,371,868.83	359,083,316.39	35,283,316.39	324,000,000.00	(568,288,552.44)
441,432,943.24	Transfer to other Govt. Agencies	10	776,751,666.30	385,686,000.00	0.00	385,686,000.00	(391,065,666.30)
-	Depreciation			0.00			0.00
	Capital Expenditure						0.00
3,128,458,913.78	Total Expenditure (b)		4,023,644,637.06	3,117,181,818.32	648,805,527.32	2,468,576,291.00	(906,462,818.74)
							0.00
110,327,515.42	CAPITAL EXPENDITURE						
	ADMINISTRATIVE SECTOR		262,542,097.99	691,393,395.00	505,000,000.00	186,393,395.00	428,851,297.01
	ECONOMIC SECTOR		0.00	235,000,000.00	0.00	235,000,000.00	235,000,000.00
	SOCIAL SECTOR		0.00	430,000,000.00	0.00	430,000,000.00	430,000,000.00
	DISPOSAL		0.00	0.00	0.00		0.00
	TOTAL CAPITAL EXPENDITURE (B)		262,542,097.99	1,356,393,395.00	505,000,000.00	851,393,395.00	1,093,851,297.01

The accompanying notes form part of these statements

ABDULLAHI YAHAYA JABO
 Treasurer

ABDULLAHI YAHAYA JABO
 Treasurer
 Birniwa Local Government, Jigawa State



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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	510,298,700.85	1,090,276,366.00	579,977,665.15	1,137,669,967.55
	SHARE OF EXCHANGE	1,191,811,227.23	350,000,000.00	(841,811,227.23)	360,194,480.28
	SHARE OF NON OIL REVENUE	59,596,587.30	250,000,000.00	190,403,412.70	89,655,227.79
	FOREX EQUALIZATION	2,830,350.90	959,723,634.00	956,893,283.10	35,257,341.05
	E-MONEY	68,293,101.08		(68,293,101.08)	90,025,544.86
	ECOLOGICAL	33,607,742.02		(33,607,742.02)	70,949,677.59
	ADD FAAC RECEIPT	184,687,700.81		(184,687,700.81)	267,485,664.39
	TOTAL	2,051,125,410.19	2,650,000,000.00	598,874,589.81	2,051,237,903.52

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	78,615,527.21	62,751,410.04			6,272,458.82			147,639,396.07
FEBRUARY	98,086,730.52	58,534,857.45			5,550,274.18			162,171,862.15
MARCH	3,326,647.42	126,009,633.12			5,233,630.60			134,569,911.14
APRIL	60,619,253.81	60,155,247.88			5,106,106.31			125,880,608.00
MAY	50,749,215.18	93,033,570.31			6,238,548.88		137,010,430.97	287,031,765.34
JUNE	27,607,980.79	105,444,160.07			5,237,726.52			138,289,867.38
JULY	22,151,390.22	101,596,692.81			5,429,981.15			129,178,064.18
AUGUST	26,492,844.89	124,944,819.85		2,830,350.90	6,499,650.44	33,607,742.02	47,677,269.84	242,052,677.94
SEPTEMBER	32,411,308.62	99,990,182.65			5,182,422.76			137,583,914.03
OCTOBER	19,475,002.42	98,881,872.81	35,757,952.38		6,375,316.96			160,490,144.57
NOVEMBER	11,259,627.74	117,448,805.56	23,838,634.92		5,940,801.77			158,487,869.99
DECEMBER	79,503,172.03	143,019,974.68			5,226,182.69			227,749,329.40
TOTAL	510,298,700.85	1,191,811,227.23	59,596,587.30	2,830,350.90	68,293,101.08	33,607,742.02	184,687,700.81	2,051,125,410.19

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	2,119,278,262.55	2,119,278,262.55



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

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		N	N	N	N	N	N
	JANUARY	155,868,471.47	0.00	155,868,471.47	84,024,896.27		84,024,896.27
	FEBRUARY	135,230,656.35	0.00	135,230,656.35	82,601,753.59		82,601,753.59
	MARCH	145,522,695.22	0.00	145,522,695.22	77,249,528.72		77,249,528.72
	APRIL	177,304,042.11	0.00	177,304,042.11	71,854,349.88		71,854,349.88
	MAY	162,859,816.87	0.00	162,859,816.87	70,622,176.11		70,622,176.11
	JUNE	162,060,065.91	0.00	162,060,065.91	90,697,558.53		90,697,558.53
	JULY	177,525,940.83	0.00	177,525,940.83	92,672,005.36		92,672,005.36
	AUGUST	201,708,799.08	0.00	201,708,799.08	94,067,855.36		94,067,855.36
	SEPTEMBER	182,669,609.02	0.00	182,669,609.02	109,374,250.96		109,374,250.96
	OCTOBER	188,350,364.55	0.00	188,350,364.55	99,569,454.91		99,569,454.91
	NOVEMBER	222,738,070.76	0.00	222,738,070.76	109,636,691.84		109,636,691.84
	DECEMBER	207,439,730.38	0.00	207,439,730.38	115,074,078.87		115,074,078.87
	TOTAL	2,119,278,262.55	0.00	2,119,278,262.55	1,097,444,600.40		1,097,444,600.40

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax		50,000,000.00	50,000,000.00	
	TOTAL	0.00	50,000,000.00	50,000,000.00	
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	1,885,800.00	5,790,000.00	3,904,200.00	30,247,868.68
	FEES	5,176,081.69	30,320,000.00	25,143,918.31	7,419,111.66
	FINES	0.00	0.00	0.00	1,600,000.00
	SALES	44,000.00	3,580,000.00	3,536,000.00	5,868,227.00
	EARNINGS	2,183,800.00	8,600,000.00	6,416,200.00	8,423,000.00
	SALES/RENT	210,300.00	1,100,000.00	889,700.00	2,900,000.00
	REPAYMENT	0.00	5,350,000.00	5,350,000.00	2,593,891.52
	TOTAL	9,499,981.69	54,740,000.00	45,240,018.31	59,052,098.86



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Hunting Permit Licenses	2,000.00	100,000.00	98,000.00	
	Cinematography/Photo Studio	55,200.00	250,000.00	194,800.00	
	Hawkers permits	53,600.00	300,000.00	246,400.00	
	licenses of Hotel/Restaurant/Houses	149,000.00	100,000.00	(49,000.00)	
	Tractor Hiring services	1,380,000.00	3,000,000.00	1,620,000.00	
	Local Hair Barbing Saloon	4,000.00	20,000.00	16,000.00	
	Barbing Saloon	2,000.00	0.00	(2,000.00)	
	Trade/Cures Permit	64,000.00	0.00	(64,000.00)	
	Welding Machine	34,000.00	100,000.00	66,000.00	
	Building Material / Block Making Licenses	86,000.00	500,000.00	414,000.00	
	Sand dredging license	0.00	0.00	0.00	
	Rice mills /cassava grinding license	0.00	0.00	0.00	
	Abattoir / Slaughter House	56,000.00	200,000.00	144,000.00	
	Panel Beaters License fees	0.00	20,000.00	20,000.00	
	Sewing / Tailoring Services	0.00	100,000.00	100,000.00	
	Cart Licenses	0.00	300,000.00	300,000.00	
	Motorcycle license fees	0.00	200,000.00	200,000.00	
	Auto Spare Parts /vehicle spare part fees	0.00	100,000.00	100,000.00	
	hackney permit license fees	0.00	500,000.00	500,000.00	
	TOTAL	1,885,800.00	5,790,000.00	3,904,200.00	
	FEES			0.00	
	Tender Fees	4,595,449.68	13,450,000.00	8,854,550.32	
	Birth / Death Registration	187,000.00	3,000,000.00	2,813,000.00	
	Business / Petty Trade Operating Fees	30,000.00	3,000,000.00	2,970,000.00	
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	99,000.00	200,000.00	101,000.00	
	Contract Registration Fees	148,132.01	0.00	(148,132.01)	
	Building Plan Approval Fees	7,000.00	500,000.00	493,000.00	
	Customary Right of Occupancy	13,000.00	1,000,000.00	987,000.00	
	Water Charges/Battery/POS	20,000.00	50,000.00	30,000.00	
	Auto Mechanic/Carwash	4,000.00	100,000.00	96,000.00	
	Slaughters stock/slaughter House	72,500.00	200,000.00	127,500.00	
	Marriage / Divorce Fees	0.00	500,000.00	500,000.00	
	Land Use / Sand Dredging Fees	0.00	3,000,000.00	3,000,000.00	
	Contractor Registration Fees	0.00	5,000,000.00	5,000,000.00	
	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	0.00	100,000.00	100,000.00	
	Workshop Fees (Blacksmiths, Furniture, Vulcanize, etc)	0.00	200,000.00	200,000.00	
	Corn grinding license fees	0.00	20,000.00	20,000.00	
	TOTAL	5,176,081.69	30,320,000.00	25,143,918.31	



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

	FINES			0.00	
	Fines	0.00		0.00	
	TOTAL	0.00		0.00	
		0001			
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	15,000.00	1,500,000.00	1,485,000.00	
	Produce from sale of farm produce	13,000.00	2,000,000.00	1,987,000.00	
	Sale of Photography/Photo Studio	14,000.00	30,000.00	16,000.00	
	Butches License Fees	2,000.00	50,000.00	48,000.00	
	TOTAL	44,000.00	3,580,000.00	3,536,000.00	
	EARNINGS				
	Earning from Cattle Market/Dealers	525,000.00	2,000,000.00	1,475,000.00	
	Earning from Market	1,185,000.00	5,000,000.00	3,815,000.00	
	Earning from Motor Park	372,800.00	500,000.00	127,200.00	
	Earning from Communication, Activities, shop & shopping centre	61,000.00	500,000.00	439,000.00	
	Hiring of Sand lorry & Other Environmental Sanitation	40,000.00	100,000.00	60,000.00	
	cattle dealer license fees	0.00	500,000.00	500,000.00	
	TOTAL	2,183,800.00	8,600,000.00	6,416,200.00	
	SALES/RENT			0.00	
	Rent on government Building	170,000.00	1,000,000.00	830,000.00	
	Rent on Government properties	40,300.00	100,000.00	59,700.00	
	TOTAL	210,300.00	1,100,000.00	889,700.00	
	REPAYMENT			0.00	
	Motor Vehicle Advances	0.00	100,000.00	100,000.00	
	Bicycle Advances (Principal)	0.00	50,000.00	50,000.00	
	Motor Vehicle Refurbishing Loan	0.00	200,000.00	200,000.00	
	Refund of Overpayment	0.00	5,000,000.00	5,000,000.00	
	TOTAL		5,350,000.00	5,350,000.00	
	GRAND TOTAL	9,499,981.69	54,740,000.00	45,240,018.31	



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

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY	1,500,000.00	0.00	(1,500,000.00)	8,388,275.74
2	FEBRUARY	13,346,875.00	0.00	(13,346,875.00)	4,585,382.11
3	MARCH	10,000,000.00	0.00	(10,000,000.00)	4,040,657.88
4	APRIL	500,000.00	0.00	(500,000.00)	5,038,687.54
5	MAY	11,400,000.00	0.00	(11,400,000.00)	5,039,669.65
6	JUNE	11,400,000.00	0.00	(11,400,000.00)	4,966,905.51
7	JULY	2,100,000.00	0.00	(2,100,000.00)	3,957,670.10
8	AUGUST		0.00	0.00	
9	SEPTEMBER	30,500,000.00	0.00	(30,500,000.00)	
10	OCTOBER	10,000,000.00	0.00	(10,000,000.00)	
11	NOVEMBER	6,000,000.00	0.00	(6,000,000.00)	8,500,414.85
12	DECEMBER		0.00	0.00	
	TOTAL	96,746,875.00	0.00	(96,746,875.00)	44,517,663.38



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

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	16,813,258.44	52,606,887.00	35,793,628.56	32,641,597.16
	Legislative Council	11,650,111.78	39,423,839.00	27,773,727.22	22,400,220.00
	Administrative and General services	26,181,870.36	28,510,294.00	2,328,423.64	23,442,714.10
	SUB-TOTAL	54,645,240.58	120,541,020.00	65,895,779.42	78,484,531.26
	ECONOMIC SECTOR			0.00	4,803,142.81
	Agriculture Section	5,130,181.87	4,600,135.00	(530,046.87)	4,814,952.96
	Forestry Section	6,463,923.05	4,536,256.00	(1,927,667.05)	15,576,141.60
	Livestock Section (Veterinary)	19,065,144.55	15,409,342.00	(3,655,802.55)	16,994,779.16
	Treasury Account Section	17,139,099.86	16,645,808.00	(493,291.86)	1,090,009.20
	Internal Audit	1,181,889.59	2,144,112.00	962,222.41	4,705,615.20
	Planning, Research & Statistics Department		7,936,296.00	7,936,296.00	7,997,745.10
	Monitoring & Evaluation	5,750,076.31	7,936,296.00	2,186,219.69	0.00
	Statistics	9,067,324.64	6,864,526.00	(2,202,798.64)	6,749,793.60
	Treasury Revenue Section	7,814,333.95	7,604,136.00	(210,197.95)	2,540,727.60
	Road & Communication Section	2,790,689.77	2,852,448.00	61,758.23	4,452,332.00
	Mechanical Section	5,044,094.17	4,764,444.00	(279,650.17)	1,072,880.40
	Electrical Section	1,183,004.42	1,601,568.00	418,563.58	2,673,414.06
	Land & Survey Section	2,053,591.93	2,256,012.00	202,420.07	2,310,007.20
	Building Section	2,547,862.15	2,560,056.00	12,193.85	0.00
	SUB-TOTAL	85,231,216.26	87,711,435.00	2,480,218.74	75,781,540.89
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	49,635,395.37
	Education (Non-Teaching Staff)	49,290,677.21	28,607,371.00	(20,683,306.21)	447,263,979.64
	Education (Teaching Staff)	489,269,549.25	433,141,759.72	(56,127,789.53)	0.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	28,968,875.00
	Preventive (Water, Sanitation and Hygiene)	29,071,437.46	31,094,202.00	2,022,764.54	113,397,781.00
	Curative	148,220,807.03	109,353,260.00	(38,867,547.03)	3,306,721.40
	Rural Water Supply	3,399,487.60	5,791,346.00	2,391,858.40	0.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	7,058,853.48
	Community Development Section	9,180,628.38	6,003,384.00	(3,177,244.38)	6,483,315.00
	Information, Youth, Sport & Culture	7,699,483.56	4,445,452.00	(3,254,031.56)	5,512,767.35
	Social Welfare Section	7,411,303.19	5,726,317.00	(1,684,986.19)	431,618.40
	Trade Section and Cooperatives	498,188.14	432,432.00	(65,756.14)	0.00
		0.00	0.00	432,432.00	0.00
	SUB TOTAL	744,041,561.82	625,027,955.72	(119,013,606.10)	662,059,306.64
	GRAND TOTAL	883,918,018.66	833,280,410.72	(50,637,607.94)	816,325,378.79



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

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	13,915,593.72	43,000,000.00	29,084,406.28	17,408,583.13
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	42,556,228.94	40,000,000.00	(2,556,228.94)	38,275,871.88
	CONTRIBUTION TO PENSION FOR PHC STAFF	8,814,131.45	13,200,000.00	4,385,868.55	7,214,377.25
	TOTAL	65,285,954.11	96,200,000.00	30,914,045.89	62,898,832.26

BIRNIWA LOCAL GOVERNMENT NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8	Office of the Chairman	59,817,735.20	46,000,000.00	(13,817,735.20)	48,200,088.00
	Legislative Council	20,275,500.00	22,000,000.00	1,724,500.00	27,935,000.00
	Administrative and General services	327,101,219.60	99,300,000.00	(227,801,219.60)	236,987,365.52
	SUB-TOTAL	407,194,454.80	167,300,000.00	(239,894,454.80)	313,122,453.52
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	7,482,000.00	8,000,000.00	518,000.00	4,355,000.00
	Forestry Section	2,270,000.00	5,300,000.00	3,030,000.00	8,145,600.00
	Livestock Section (Vetrinary)	13,965,000.00	10,500,000.00	(3,465,000.00)	7,443,300.00
	Treasury Account Section	39,333,815.09	10,500,000.00	(28,833,815.09)	318,488,869.27
	Internal Audit	1,906,662.00	5,200,000.00	3,293,338.00	200,000.00
	Planning, Research & Statistics Department	19,639,000.00	20,000,000.00	361,000.00	20,945,686.06
	Monitoring & Evaluation			-	
	Statistics			-	
	Treasury Revenue Section	11,872,000.00	15,200,000.00	3,328,000.00	1,200,000.00
	Road & Communication Section	28,933,296.00	30,000,000.00	1,066,704.00	30,033,423.08
	Mechanical Section	64,510,942.28	75,000,000.00	10,489,057.72	39,878,570.00
	Electrical Section	65,203,044.71	34,000,000.00	(31,203,044.71)	192,872,957.34
	Land & Survey Section		3,500,000.00	3,500,000.00	185,000.00
	Building Section	44,584,938.00	35,200,000.00	(9,384,938.00)	51,096,388.71
	SUB-TOTAL	299,700,698.08	252,400,000.00	(47,300,698.08)	674,844,794.46
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority			-	
	Education (Non-Teaching Staff)	-	20,000,000.00	20,000,000.00	1,685,000.00
	Education (Teaching Staff)	-	5,000,000.00	5,000,000.00	39,950,871.88
	Adult Education	-	7,156,880.00	7,156,880.00	6,533,200.00
	Other Education	-		-	
	Preventive (Water, Sanitation and Hygiene)	53,643,000.00	55,500,000.00	1,857,000.00	37,082,461.00
	Curative	52,011,642.00	68,500,000.00	16,488,358.00	42,629,146.56
	Rural Water Supply	28,874,504.46	135,500,000.00	106,625,495.54	234,653,894.92
	Traditional Officer (District Head Office)			-	
	Community Development Section	70,572,975.00	25,200,000.00	(45,372,975.00)	65,084,158.37
	Information, Youth, Sport & Culture	11,133,930.95	8,280,000.00	(2,853,930.95)	29,647,527.22
	Social Welfare Section	22,684,000.00	36,326,000.00	13,642,000.00	43,740,343.32
	Trade Section and Cooperatives	1,000,000.00	7,700,000.00	6,700,000.00	100,000.00
	SUB-TOTAL	239,920,052.41	369,162,880.00	129,242,827.59	501,106,603.27
	OTHER OVERHEAD FROM CAPITAL RECIPT	423,501,923.87	537,851,519.93	114,349,596.06	-
	GRAND TOTAL	1,370,317,129.16	1,326,714,399.93	(43,602,729.23)	1,489,073,851.25



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

OVER HEAD COST BY SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
BREAKDOWN OF OTHER OVER HEAD COST FROM CAPITAL RECEIPTS				
ADMINISTRATIVE SECTOR			-	0.00
Settlement of out standing liabilities	39,098,054.29	34,722,189.00	(4,375,865.29)	0.00
Land compansation	2,500,000.00	10,000,000.00	7,500,000.00	0.00
Purchase of 5Nos. Motorcycle Donated to JTF Security	10,346,875.00	5,000,000.00	(5,346,875.00)	0.00
Renovation of Duplex House Birniwa	9,922,872.40	30,000,000.00	20,077,127.60	0.00
Renovation of 3Nos. District Head House	6,338,597.81	20,000,000.00	13,661,402.19	0.00
Renovation of Staff Quarters at Birniwa	11,591,553.68	20,000,000.00	8,408,446.32	0.00
Renovation of External worker at Gust House Dutse	20,000,000.00	15,000,000.00	(5,000,000.00)	0.00
Tractor Loan Repayment	44,313,336.00	15,000,000.00	(29,313,336.00)	0.00
Control of Erosion	25,714,930.02	30,000,000.00	4,285,069.98	0.00
Recostruction of L.G House at Dutse.	20,000,000.00	25,000,000.00	5,000,000.00	0.00
Earthfilling Work	10,536,027.00	20,000,000.00	9,463,973.00	0.00
SUB TOTAL	200,362,246.20	224,722,189.00	24,359,942.80	0.00
ECONOMIC SECTOR			-	0.00
Purchase of Grain & Transportation for Porhaties	9,730,400.00	10,000,000.00	269,600.00	0.00
Renovation of Slaughter House at Birniwa	800,000.00	10,000,000.00	9,200,000.00	0.00
Road side trase plannting	6,402,500.00	5,000,000.00	(1,402,500.00)	0.00
Electrification project at Dolen Kwana	5,224,275.15	6,470,000.00	1,245,724.85	0.00
Extension of Electrification Project Birniwa	756,010.00	15,000,000.00	14,243,990.00	0.00
Provision of Solar Street Light at Birniwa Diginsa, Kazura	3,816,395.70	5,000,000.00	1,183,604.30	0.00
Electrification Project at Meso	1,400,000.00	5,000,000.00	3,600,000.00	0.00
Rehabilitation of Feeder road from Dole to Kupsa	16,375,952.00	10,000,000.00	(6,375,952.00)	0.00
SUB TOTAL	44,505,532.85	66,470,000.00	21,964,467.15	0.00
SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
Renovation of refencing at Juma'at Mosque Birniwa	994,668.00	10,000,000.00	9,005,332.00	0.00
Purchase of working Materials for Communal Group	4,603,701.00	7,000,000.00	2,396,299.00	0.00
Contribution to community DCVC project	15,637,255.00	16,470,000.00	832,745.00	0.00
Constribution for the Construction of Islamiyya	7,952,627.79	10,000,000.00	2,047,372.21	0.00
Educational Support to Student Tertiary	5,682,592.00	5,000,000.00	(682,592.00)	0.00
Renovation of Health Post at Kuzo Yara	1,117,500.00	1,000,000.00	(117,500.00)	0.00
Purchase of submerble Pump & Distribution	31,460,675.00	40,000,000.00	8,539,325.00	0.00
Purchase of Hand Pump Materials	101,625,126.03	147,189,330.93	45,564,204.90	0.00
Purchase of Logistics support for less previllage	9,560,000.00	10,000,000.00	440,000.00	0.00
SUB TOTAL	178,634,144.82	246,659,330.93	68,025,186.11	0.00
GRAND TOTAL	423,501,923.87	537,851,519.93	114,349,596.06	0.00



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	28,309,801.34	25,500,000.00	(2,809,801.34)	50,185,957.96
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	28,309,801.34	25,500,000.00	(2,809,801.34)	50,185,957.96
	2% Sule Lamido University Kafin Hausa	72,320,211.82	23,000,000.00	(49,320,211.82)	63,998,297.00
	Contribution to State & LG Joint Projects & Programmes	600,756,645.42	120,000,000.00	(480,756,645.42)	303,137,501.00
	5% EMIRATE	197,675,408.91	130,000,000.00	(67,675,408.91)	136,999,648.16
	TOTAL	927,371,868.83	324,000,000.00	(603,371,868.83)	604,507,362.07

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	289,665,225.00	120,000,000.00	(169,665,225.00)	189,473,757.34
	Ministry for Water Resources (Water Facilities)	165,144,758.64	120,000,000.00	(45,144,758.64)	229,057,819.92
	Directorate of Special Services (Vigilante, Hisbah & Disable)	12,280,554.44	15,686,000.00	3,405,445.56	22,901,365.98
	Ministry for Information (Masaki) & Allura da Zare	2,325,000.00		(2,325,000.00)	
	Stabilization Fund	302,246,128.22	130,000,000.00	(172,246,128.22)	
	JICHIMA	4,240,000.00		(4,240,000.00)	
	JBC Monthly Bulleting	850,000.00		(850,000.00)	
	TOTAL	776,751,666.30	385,686,000.00	(391,065,666.30)	441,432,943.24



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

11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	ADMINISTRATIVE SECTOR	₦	₦	₦
2	Purchase of One Vehicle to the Chairman & DAGS Toyota Rav4	13,212,760.00	15,000,000.00	1,787,240.00
3	Purchase of 2Nos. Toyota Hilux	40,000,000.00	25,000,000.00	(15,000,000.00)
4	Construction of Market Stall at Kumpsa, Diginsa & Birniwa	12,245,125.00	20,000,000.00	7,754,875.00
5	Construction of 2Nos. Lockup shops at Birniwa	23,104,815.00	106,393,395.00	83,288,580.00
6	Construction of Health Post at Dankorin Malam	5,774,448.72	20,000,000.00	14,225,551.28
7	Construction of PHC at Zaini & Batu	26,942,735.16	0.00	(26,942,735.16)
8	Construction of Maternity Clinic & Midwife Quarters at Birniwa Town	75,000,000.00	0.00	(75,000,000.00)
9	Construction of Hand Pump at 11 Wards	22,082,202.92	0.00	(22,082,202.92)
10	Construction of Juma'at Mosques at Kishinde	9,461,648.05	0.00	(9,461,648.05)
11	Construction of 5 daily Prayer Mosques at Kukainkiwa/Matamu	16,397,415.14	0.00	(16,397,415.14)
12	Construction of Islamiyya School of Matara Gura	8,750,150.00	0.00	(8,750,150.00)
13	Construction of Juma'at Mosques at Kishinde	9,570,798.00	0.00	(9,570,798.00)
	SUB TOTAL	262,542,097.99	186,393,395.00	(76,148,702.99)
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Construction of motorised solar submersible pump	0.00	0.00	0.00
	Construction of 66no Hand pump	0.00	0.00	0.00
	construction of Slaughter House at Birniwa & Kupsa	0.00	10,000,000.00	10,000,000.00
	Drilling of 30 Tube well and purchase of 30 water pump generator at Birniwa	0.00	10,000,000.00	10,000,000.00
	Electrification Project at sumburtu/Ngawa/Dangwaleri/Malorin Kassim/Kanyy Madugunsumi/ Kuka inkiwa To Diginsa/kakori, kachallari, Gomari and kirlla	0.00	40,000,000.00	40,000,000.00
	Purchase of Generator (30KVA) at Kubuna, Adamre & Marye 3 No & 100KVA for street light sound proof at Birniwa	0.00	25,000,000.00	25,000,000.00
	Provision of Solar street Light at 3 district Headquarters Birniwa, Diginsa & Kazura	0.00	15,000,000.00	15,000,000.00
	Electrification projects H.T from Meso-Fage-Tamsugudogo-Gomarin matrar Gura - inkilbawa-munkaw_ Bulamalum- Jajeri- Daceri-Kukawa - sumburtu, karanka kazura & kazarai	0.00	30,000,000.00	30,000,000.00
	Construction of Markets Stalls at Kupsa, Kubuna, Karanka, Birniwa and Munkawo	0.00	20,000,000.00	20,000,000.00
	Purchase of equipment for skills acquisition centre	0.00	10,000,000.00	10,000,000.00
	Construction 20No of Lockup Shops at Birniwa 5No at Diginsa and kupsa	0.00	10,000,000.00	10,000,000.00
	Construction Mini Motor Park at Kupsa	0.00	10,000,000.00	10,000,000.00
	Construction of wetting shade for water melon market Birniwa and Birniwa to, Kupsa, Buwa, Diginsa, Karanka, Gatara, Kirilla, Birniwa /malam Madori Junction, berseli & beguwa	0.00	15,000,000.00	15,000,000.00
	wall fencing of grave yard & Juma'at Mosque Birniwa Kudu, Tsangaya arewa, Birniwa Tasha, Isfari, Kubna, Diginsa, Kachallari, Nguwa and Dole, matara & kishinde	0.00	20,000,000.00	20,000,000.00
	provision of lockup shops at LG old guest House Dutse	0.00	20,000,000.00	20,000,000.00
	TOTAL	0.00	235,000,000.00	235,000,000.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Construction of LEA Office	0.00	0.00	0.00
	Construction of Boarding PS	0.00	0.00	0.00
	construction of BHC, Health Post and PHC center at Dkazura, lawandi, ingawa, walawa, matamu, malindi, machanamari, fage, madugunsumi, kandin wurya & isfari	0.00	30,000,000.00	30,000,000.00
	Construction of Primary Health center Zumburtu, Kazari, Masaiwa/Masaiwa kanbariwa, Karanka, Malorin Kasim	0.00	10,000,000.00	10,000,000.00
	Construction of manatiny clinic & midwife quarter at birniwa town	0.00	60,000,000.00	60,000,000.00
	Construction of 55N0. Hand pumps (5 unit per ward)	0.00	40,000,000.00	40,000,000.00
	Provision of solar street light at birniwa, face 2 and madungundumi, dangwalmeri, kufsa, godisa,kacallari, kilbu and kundi, gatrari, karanka, dagaceri	0.00	20,000,000.00	20,000,000.00
	Construction of solar Water scheme at Daladolen kwana, matarar mai aldunkumiwa, kazura, unguwar tsangaya birniwa fada, tsangayar yamma, gajarma & asha ruwa	0.00	35,000,000.00	35,000,000.00
	Construction of Drainage/colvert at Mataran Gura, Dolen Kwana, Kubsa Gari Tsiryar, Karanka, Kaccalari, Kundi, Kazura, isfari, Kazura Unguwar Yamma, &Matarar Gura tsangaya	0.00	30,000,000.00	30,000,000.00
	construction of hand pumps for various grave yard at Bir Karanka, Fatu, Matarangura, Lawandi, Gatara, Marye, Isfari, Birniwa Tasha, Bula malam, & Bireli	0.00	20,000,000.00	20,000,000.00
	construction of 5 Daily prayer Mosque at Barbura, Guruba, Matamu, Kukawa, Walawa, Kiba, Kundi, Kishinde, Dagilarinbatu, Laraba Mabam, Timberi and babban kwari	0.00	25,000,000.00	25,000,000.00
	construction of Islamiyya primary school at Kachallari, Gura Gura, diginsa, karanka, kazura, kubuna and Kazarai	0.00	20,000,000.00	20,000,000.00
	Construction of Juma'at Mosque at Kishinde, Gomari, Timberi, Mara, K/wuriya, Matamu, Isfari, Chilinfitari, Gajirin, Busuku, Goruba & Birniwa Town	0.00	40,000,000.00	40,000,000.00
	construction of mini Stadium for various sport activities at birniwa	0.00	20,000,000.00	20,000,000.00
	construction of feeder road from Gatara to kazura 9km	0.00	40,000,000.00	40,000,000.00
	construction of feeder road from Kupsa to Garanda/mariye 20km	0.00	40,000,000.00	40,000,000.00
	SUB TOTAL	0.00	0.00	430,000,000.00
	GRAND TOTAL	0.00	851,393,395.00	851,393,395.00



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

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	9,700,879.00
	CURRENT YEAR ADVANCE	9,700,879.00
	MARGINS	0.00
13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	33,057,027.00
	PREVIOUS YEAR NCL	33,057,027.00
	MARGINS	0.00

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	824,996.23	14,299,760.78
	OVERHEAD ACCOUNT	12,799.10	338,115.30
	SALARY ACCOUNT	9,106,184.80	630,863.11
	PROJECT ACCOUNT	9,842.47	2,575,994.18
	LOAN ACCOUNT	1,004,053.39	1,004,053.39
	OTHERS ACCOUNT	330,211.75	
	TOTAL	11,288,087.74	18,848,786.76

15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	6,263,879.00	6,263,879.00
	OTHER ADVANCE	3,437,000.00	3,437,000.00
	TOTAL	9,700,879.00	9,700,879.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	234,693,877.55	3,056,682,612.24	33,792,111.11	7,705,687.50	185,748,419.59	132,012,500.00	3,650,635,207.99
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR							
	ACCUMULATED DEPRECIATION 31/12/24	4,693,877.55	61,133,652.24	3,379,211.11	1,541,137.50	12,389,419.59	26,402,500.00	109,539,797.99
		0.00						0.00
	NET BOOK VALUE AS AT 31/12/2024	230,000,000.00	2,995,548,960.00	30,412,900.00	6,164,550.00	173,359,000.00	105,610,000.00	3,541,095,410.00

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	4,068,162.00
	RET.MONEY	4,068,162.00	14,639,315.00
	GOVT TAX	14,639,315.00	7,732,342.00
	7.5% VAT	7,732,342.00	
	TOTAL	26,439,819.00	26,439,819.00
18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	0.00	0.00
	5%WHT	0.00	0.00
	OTHERS	6,617,208.00	6,617,208.00
	TOTAL	6,617,208.00	6,617,208.00

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	3,650,635,207.99	0.00	(262,542,097.99)	3,388,093,110.00
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	3,650,635,207.99	0.00	(262,542,097.99)	3,388,093,110.00

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	(4,507,361.24)	(4,507,361.24)
	SURPLUS/DEFICIT FOR THE YEAR	145,441,600.98	15,795,448.98
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	140,934,239.74	11,288,087.74



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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BIRNIWA LOCAL GOVERNMENT COUNCIL						
SUPPLEMENTARY NOTE 1						
ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
PREVENTIVE	29,071,437.46	31,094,202.00	0.00	31,094,202.00	2,022,764.54	93.49
CURATIVE	148,220,807.03	78,811,956.00	0.00	78,811,956.00	(69,408,851.03)	188.07
RURAL WATER SUPPLY	3,399,487.60	5,791,346.00	0.00	5,791,346.00	2,391,858.40	58.70
SUB TOTAL EXPENDITURE	180,691,732.09	115,697,504.00	0.00	115,697,504.00	(64,994,228.09)	156.18
<u>OVERHEAD COST</u>						
PREVENTIVE	53,643,000.00	50,500,000.00	5,000,000.00	55,500,000.00	1,857,000.00	96.65
CURATIVE	52,011,642.00	38,500,000.00	30,000,000.00	68,500,000.00	16,488,358.00	75.93
RURAL WATER SUPPLY	28,874,504.36	135,500,000.00		135,500,000.00	106,625,495.64	21.31
SUB TOTAL EXPENDITURE	134,529,146.36	224,500,000.00	35,000,000.00	259,500,000.00	124,970,853.64	51.84
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE	0.00	20,000,000.00	50,000,000.00	70,000,000.00	(38,834,683.88)	0.00
CURATIVE	0.00	60,000,000.00	100,000,000.00	160,000,000.00	4,831,996.10	68.02
RURAL WATER SUPPLY	155,168,003.90	155,000,000.00	40,000,000.00	195,000,000.00	(69,002,687.78)	79.57
SUB TOTAL EXPENDITURE	264,002,687.78	235,000,000.00	190,000,000.00	425,000,000.00	(103,005,375.56)	62.12
GRAND TOTAL	579,223,566.23	575,197,504.00	225,000,000.00	800,197,504.00	(43,028,750.01)	72.39

BIRNIWA LOCAL GOVERNMENT COUNCIL						
SUPPLEMENTARY NOTE 2						
ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
NON-TEACHING	49,290,677.21	28,607,371.00		28,607,371.00	(20,683,306.21)	172.30
TEACHING	489,269,549.25	525,683,264.00		525,683,264.00	36,413,714.75	93.07
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	538,560,226.46	554,290,635.00		554,290,635.00	15,730,408.54	97.16
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
NON-TEACHING	0.00	20,000,000.00		20,000,000.00	20,000,000.00	0.00
TEACHING	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
ADULT EDUCATION	0.00	7,156,880.00		7,156,880.00	7,156,880.00	0.00
SUB TOTAL EXPENDITURE	0.00	27,156,880.00	5,000,000.00	32,156,880.00	32,156,880.00	0.00
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
NON-TEACHING	0.00	10,000,000.00	55,000,000.00	65,000,000.00	65,000,000.00	0.00
TEACHING	16,702,777.79	65,000,000.00	10,000,000.00	75,000,000.00	58,297,222.21	22.27
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	16,702,777.79	75,000,000.00	65,000,000.00	140,000,000.00	123,297,222.21	11.93
GRAND TOTAL	555,263,004.25	656,447,515.00	70,000,000.00	726,447,515.00	171,184,510.75	76.44



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

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

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

TREASURER'S RESPONSIBILITIES

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

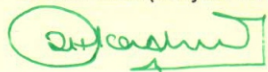
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

 20th - 6 - 2025.

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



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

BIRNIWA LOCAL GOVERNMENT COUCILE, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2024

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPT

Birniwa Local Government council received the sum of Two Billion, Fifty One Million, One Hundred and Twenty five Thousand, Four Hundred and Ten Naira, Nineteen Kobo (₦2,051,125,410.19) only as statutory allocation from the federation account for the year 2024, representing 77.40% of the estimated amount of Two Billion, Six Hundred and Fifty Million Naira (₦ 2,650,000,000.00) only.

2. VALUE ADDED TAX.

The sum of Two Billion, one hundred and Nineteen million, two Hundred and Seventy Eight Thousand, Two Hundred and Sixty Two Naira Fifty Five Kobo (₦ 2,119,278,262.55) only stood at Government share of Value added tax From FAAC. This represents 151% of the Budgeted sum of 1,400,000,000.00

3. NON TAX REVENU.

The sum of Nine Million, Four Hundred and Ninety Nine thousand, Nine Hundred and eighty One naira, Sixty Nine Kobo (₦ 9,499,981.69) which represent 17.33% of Budgeted amount of ₦54,790,000.00

4. TRANSFER FROM OTHER GOVERNEMENT ENTITIES (AUGUMENTATION AND OTHER STABLIZATION RECEIPT).

The Local Government Council received the sum of Ninety Eight Million, Seven Hundred and twenty Two Thousand, Three Hundred and Eighty One Naira sixty Kobo (₦ 98,722,381.60) only as Two Million Naira (₦ 2,000,000.00) only was budgeted.

5. BANK RECONCILIATION STATEMENTS.

All the accounts maintained by the Local Government Council have been properly reconciled.

6. BUDGET PERFORMANCE.

The budget performance for the year ended 31st December, 2024 in respect of Local Government revenue and expenditure in summarized as Follows:-

REVENUE AND EXPENDITURE				
DISCRIPTION	ESTIMAATED ₦	ACTUAL ₦	VARIANCE ₦	PERCENTAGE
STATUTORY ALLOCATION	2,650,000,000.00	2,051,125,410.19	598,874,589.81	77.40%
VALUE ADDED TAX	1,400,000,000.00	2,119,278,265.55	(719,278,262.55)	151.37%
AGUMENTATION	2,000,000.00	98,722,381.60	(96,722,381.60)	
NON TAX REVENUE	54,490,000.00	9,499,981.69	45,290,018.31	17.34%
TOTAL REVENUE	4,106,840,000.00	4,278,626,036.03	(171,786,036.03)	104.18%
EXPENDITURE	-	-	-	-
RECURRENT EXPENDITURE	3,117,181,818.32	4,023,644,637.06	(906,462,818.74)	129.07%
CAPITAL EXPENDITURE	1,356,393,395.00	262,542,097.99	1,093,851,297.01	19.36%
TOTAL EXPENDITURE	4,473,575,213.32	4,286,786,735.05	187,388,478.02	95.83%



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

1. TOTAL REVENUE

The sum of Four Billion, Two Hundred and Seventy Eight Million, Six Hundred and Twenty Six Thousand, Thirty Six Naira, Three Kobo (~~₦~~4,278,626,036.03) only was received from the federation account as statutory allocation and internally generated revenue during the period of January –December, 2024. This represents 103.54% of the approved estimated amount of ₦4,106,840,000.

2. RECURRENT EXPENDITURE

Expenditure amounting to Four Billion, Twenty Three Million, Six Hundred and Forty Four Thousand, Six Hundred and Thirty Seven Naira, Six Kobo (~~₦~~4,023,644,637.06) only was incurred on payment of personnel and overhead cost during the year 2024. The represents 129.07% of the approved budget amount of ₦3,117,181,818.32

3. CAPITAL EXPENDITURE

The total sum of Two Hundred and Sixty Two Million, Five Hundred and Forty Two Thousand, Ninety Seven Naira, Ninety Nine Kobo (~~₦~~262,542,097.99) only was also expended by the local government council which represents 19.36% of the estimated amount of ₦1,356,393,395

RECOMMENDATIONS:

- a. The local government should reduce overspending on recurrent expenditure and shift same expenditure to capital projects for the benefit of the well-being of that society as a whole.
- b. The local government should be serious on local revenue collection and explore more sources of internal revenue generation.



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

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Five Hundred and Sixty Seven Million Two Hundred and Thirteen Thousand Seven Hundred and Seventy Four Naira Ten Kobo {N567, 213,774.10} was issue to Birniwa Local Government Council and the sum of Five Hundred and Forty Four Million, Seven Hundred and One Thousand, Eight Hundred and Two Naira Sixty Kobo Only [N544,701,802.60] was responded and verified, where Twenty Two Million, Five Hundred and Eleven Thousand, Nine Hundred and Seventy One Naira Fifty Kobo Only [N22,511,971.50] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/HZO/BNWLG/ /LQ/1/24	Un Presented Payment Vouchers	123,281,980.97	123,281,980.97	0.00
2	ALG/HZO/BNWLG/ /LQ/2/24	Service yet to Rendered	51,607,958.00	51,607,958.00	0.00
3	ALG/HZO/BNWLG/ /LQ/3/24	Project not fully Executed	3,924,894.07	3,924,894.07	0.00
4	ALG/HZO/BNWLG/ /LQ/4/24	Irregular Payment Vouchers	55,085,966.72	32,573,995.22	22,511,971.50
5	ALG/HZO/BNWLG/ /LQ/5/24	Un Posted Internal Generated Revenue	9,888,057.24	9,888,057.24	0.00
6	ALG/HZO/BNWLG/ /LQ/6/24	Un Remitted Taxes	6,685,533.49	6,685,533.49	0.00
7	ALG/HZO/BNWLG/ /LQ/7/24	Un Accounted Payment	11,000,000.00	11,000,000.00	0.00
8	ALG/HZO/BNWLG/ /LQ/8/24	Un Accounted Payment Vouche rs	31,722,021.14	31,722,021.14	0.00
9	ALG/HZO/BNWLG/ /LQ/9/24	Un Presented Payment Vouchers	2,875,385.00	2,875,385.00	0.00
10	ALG/HZO/BNWLG/ /LQ/10/24	Un Accounted Payment	15,685,042.05	15,685,042.05	0.00
11	ALG/HZO/BNWLG/ /LQ/11/24	Un Approved Payment Vouchers	3,622,000.00	3,622,000.00	0.00
12	ALG/HZO/BNWLG/ /LQ/12/24	Payment for un Executed Projects	17,728,078.94	17,728,078.94	0.00
13	ALG/HZO/BNWLG/ /LQ/13/24	Services not Rendered	48,754,775.00	48,754,775.00	0.00
14	ALG/HZO/BNWLG/ /LQ/14/24	Un Presented Payment Vouchers	109,643,626051	109,643,626051	0.00
15	ALG/HZO/BNWLG/ /LQ/15/24	Irregular Payment Vouchers	20,739,705.00	20,739,705.00	0.00
16	ALG/HZO/BNWLG/ /LQ/16/24	Un Accounted Payment	6,993,000.00	6,993,000.00	0.00
17	ALG/HZO/BNWLG/ /LQ/17/24	Payment for services not yet Rendered	27,518,350.00	27,518,350.00	0.00
18	ALG/HZO/BNWLG/ /LQ/18/24	Projects not Executed	3,020,000.00	3,020,000.00	0.00
19	ALG/HZO/BNWLG/ /LQ/19/24	Payment of Capital Project from Overhead Account	17,437,400.00	17,437,400.00	0.00
	TOTAL		567,213,774.10	544,701,802.60	22,511,971.50

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 number of Fifteen [15] 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 Twenty Three Million, Four Hundred and Eighty Two Thousand, Nine Hundred and Twenty Six Naira N23,482,926.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Eleven [11] numbers of staff retired and deceased owed Birniwa Local Government Council, the sum of One Million, Six Hundred and Ninety Five Thousand, Two Hundred and Seventy Eight Naira N1,695,278.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



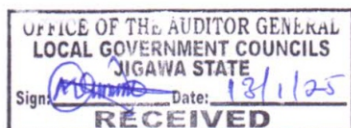
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/BNWLG/LQ/8/2024.

The, Chairman
Birniwa Local Government



Audit Form I

Station: Birniwa L.G.

Pv. No.: various Date: July-sept, 2024

Head various Sub Head: various

Amount ₦: 31,722,021.14

Payee: Sundry persons

Nature of Payment: _____

AUDIT QUERY

UN-DOCUMENTED PAYMENT VOUCHERS

The total sum of Thirty one million seven hundred thousand twenty one naira fourteen kobo (₦31,722,021.14) were paid for various services rendered to the Local Government. Refer to the attached schedule for more details.

During the examination of these payment vouchers, it was observed that, such payment vouchers were not supported with relevant documents. This action contradict the provision of financial memorandum chapter 14:4(2)

In light of the above therefore, the concerned officers should rectify the anomalies and forward the same to this Office for audit re-examination

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Dca
Dis deal
@kasim AG 13/1/25

Isah Usman Shehu
Area Auditor
Birniwa Local Government



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

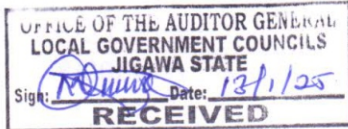


OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Query No. ALG/HZO/BNWLG/LQ/10/2024.

The, _____ Chairman _____
Birniwa _____ Local Government



Audit Form 1

Station: Birniwa L.G.
Pr. No.: various Date: July-Sept, 2024
Head various Sub Head various
Amount ₦: 15,685,042.05
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERY

UN- ACCOUNTED PAYMENT

The sum of Fifteen million six hundred and eighty five thousand fourty two naira five kobo only (₦15,685,042.05) was raised and paid as per attached schedule.

During the reconciliation between bank statement and cash book it was observed that, the above payments were not posted into the cash book and other subsidiary books of account.

In view of the above statutory provision the concerned officers should either produce properly authorized payment vouchers to cover the amount or refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Isah Usman Shehu
Area Auditor
Birniwa Local Government

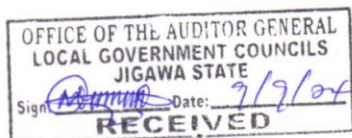


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/BNWLG/LQ/1/2024.
The, Chairman
Birniwa Local Government



Audit Form 1

Station: Birniwa L.G.
Py. No.: various Date: Jan-june, 2024
Head various Sub Head: various
Amount ₦: 123,281,980.97
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

The sum of One hundred and twenty three million two hundred and eighty one thousand nine hundred and eighty naira ninety seven kobo only (₦ 123,281,980.97) were paid for the above period. Refer to the attached details.

Our audit exercise that reveals payment vouchers worth ₦123,840,884.13 were not presented for examination. This is contrary to the provision of financial memorandum chapter 14:3 which states that -: "Each payment must be supported by a properly authorized payment vouchers"

In view of the above, therefore, the concerned officers should present the payment vouchers to this office or else refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Dea
Pls deal

Isah Usman Shehu
10/9/24

Isah Usman Shehu

Isah Usman Shehu
Area Auditor
Birniwa Local Government

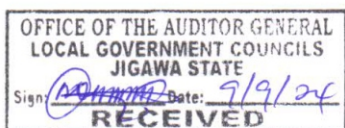


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/BNWLG/LQ/2/2024.
The, Chairman
Birniwa Local Government



Audit Form 1
Station: Birniwa L.G.
Pv. No.: various Date: Jan-june, 2024
Head various Sub Head: various
Amount ₦: 51,607,958
Payee: Sundry person
Nature of Payment:

AUDIT QUERY
SERVICE YET TO BE RENDERED

Payment vouchers to the tune of Fifty one million six hundred and seven thousand nine hundred and fifty eight naira only (₦51,607,958) were paid to the various services rendered to the Local Government as per attached details

During an audit exercise we observed that various services amounted above were not made. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above the payees should be asked to render all the services to the Local Government or the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.


Isah Usman Shehu
Area Auditor
Birniwa Local Government



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



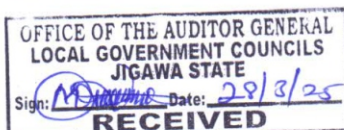
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/HZO/BNWLG/LQ/19/2024.

Local Query No. Chairman

The, Birniwa

Local Government



AUDIT QUERY

Audit Form 1

Birniwa L.G

Station: various Date: Oct-Dec, 2024

Pv. No.: various Head: various Sub Head: various

Amount N: 17,437,400

Payee: Sundry person

Nature of Payment;

Date: 28/3/25

PAYMENT OF CAPITAL PROJECT FROM OVER HEAD ACCOUNT

The sum of seventeen million four hundred and thirty seven thousand four hundred naira only (N17,437,400) were paid for various projects to the Local Government as per attached details

During an audit exercise we observed that, the payments were made from overhead account.

In view of the above therefore, the concerned officers should be explain their reason for such anomalies and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Isah Usman Shehu
Area Auditor
Birniwa Local Government



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



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

ALG/HZO/BNWLG/LQ/18/2024.

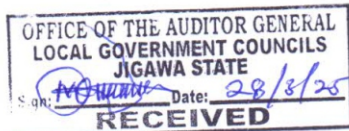
Local Query No.

Hon. Chairman

The,

Birniwa

Local Government



DCA
Pls seal
AG 3/4/25
AUDIT QUERY

Audit Form 1

Birniwa L.G.

Station:

Pv. No.: various

Date: Oct-Dec, 2024

Head various

Sub Head: various

Amount N: 3,020,000

Payee: Sundry person

Nature of Payment:

Date:

PROJECTS NOT EXECUTED

The sum of three million twenty thousand naira only (₦3,020,000) were paid for various services rendered to the Local Government as per attached details

During our audit verification it was observed that various projects amounted above were not executed. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the payees should be ask to render all the services/project to the Local Government or the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Isah Usman shehu
Area Auditor
Birniwa Local Government

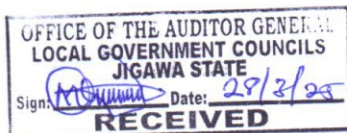


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



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

ALG/HZO/BNWLG/LQ/17/2024.
Local Query No. _____
The, _____ Chairman
Birniwa _____
Local Government



SCA
Pls deal
AG 27/4/25
AUDIT QUERY

Audit Form 1
Station: Birniwa L.G
Pv. No.: various Date: Oct-Dec, 2024
Head: various Sub Head: various
Amount N: 27,518,350
Payee: Sundry person
Nature of Payment: _____
Date: _____

PAYMENT FOR SERVICES NOT YET RENDERED

The sum of (N27,518,350) were paid for various services rendered to the Local Government as per attached details

During an audit examination of payment vouchers it was revealed that such services were not made. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the payees should be ask to render all the services in question to the Local Government or else the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.


Isah Usman Shehu
Area Auditor
Birniwa Local Government

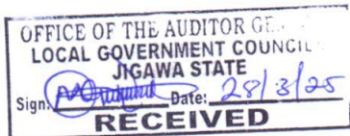


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/HZO/BNWLG/LQ/16/2024.
Local Query No. _____
The, _____ Chairman
_____ Birniwa _____
_____ Local Government



DCA
Pls deal
AG 3/4/25
AUDIT QUERY

Audit Form 1
Station: Birniwa L.G.
Pv. No.: various Date: Oct-Dec, 2024
Head: various Sub Head: various
Amount N: 6,993,000
Payee: Sundry person
Nature of Payment: _____
Date: _____

UN-ACCOUNTED PAYMENTS

Payment worth six million nine hundred and ninety three thousand naira only (N6,993,000.) was raised and paid as per attached schedule.

During the reconciliation between bank statement and cash book it was observed that, the above payments were not posted into the cash book.

In view of the above statutory provision the concerned officers should either produce properly authorized payment vouchers to cover the amount or refund the whole amount involved.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.


Isah Usman Shehu
Area Auditor
Birniwa Local Government



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



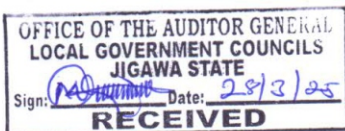
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/HZO/BNWLG/LQ/15/2024.

Local Query No. _____ Chairman _____

The, _____ Birniwa _____

_____ Local Government



DCA
Pls Deal
[Signature]
TAG 3/4/25

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

The sum of twenty million seven hundred and thirty nine thousand seven hundred and five naira only (N20,739,705) were paid for various services rendered to the Local Government. Refer to the attached schedule for details.

In the course of our examination of payment vouchers, quoted above it was observed that, such payment vouchers were not supported with relevant documents. This action contradict the provision of financial memorandum chapter 14:4(2)

In the light of the above therefore, the concerned officers should rectify the anomalies and forward the same to this Office for audit re-examination

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

[Signature]
Isah Usman Shehu
Area Auditor
Birniwa Local Government



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



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

ALG/HZO/BNWLG/LQ/14/2024.
Local Query No. _____
Chairman _____
The, _____
Birniwa _____
Local Government



AUDIT QUERY

Audit Form 1
Station: Birniwa L.G.
Pv. No.: various *Date:* Oct-Dec, 2024
Head: various *Sub Head:* various
Amount N: 109,643,626.51
Payee: Sundry person
Nature of Payment: _____

Date: 31/4/25

UNPRESENTED PAYMENT VOUCHERS

The total sum of One hundred and nine million sixty hundred and forty three thousand six hundred and twenty six naira fifty one kobo only (₦ 109,643,626.51) was paid for the above period. Refer to the schedule attached for details.

Audit examinations have revealed that payment vouchers stated above were not presented for examination. This is contrary to the provision of financial memorandum chapter 14:3 which states that -: "Each payment must be supported by a properly authorized payment vouchers"

In view of the above, therefore, the concerned officers should present the payment vouchers to this office or else refund the whole amount involved.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Isah Usman Shehu
Area Auditor
Birniwa Local Government

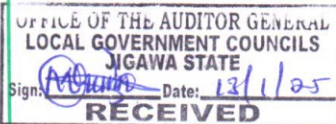


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



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

ALG/HZO/BNWLG/LQ/13/2024.
Local Query No. _____
The, _____ Chairman
Birniwa _____ Local Government



Audit Form 1
Station: Birniwa L.G
Pv. No.: various Date: July-sept, 2024
Head: various Sub Head: various
Amount ₦: 48,754,775
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERY
SERVICES NOT RENDERED

Payment vouchers to the tune Forty eight million seven hundred and fifty four thousand seven hundred and seventy five naira only (₦48,754,775) were paid for various services rendered to the Local Government as per attached details

During an audit exercise we observed that various services amounted above were not made. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the payees should be asked to render all the services to the Local Government or else the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Dea
Pls Dea
AG 181

Isah Usman Shehu
Area Auditor
Birniwa Local Government



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



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

ALG/HZO/BNWLG/LQ/12/2024.
Local Query No. _____
Hon. Chairman
The, _____
Birniwa _____ *Local Government*



Audit Form 1

Station: Birniwa L.G.
Pv. No.: various *Date:* July-Sept, 2024
Head: various *Sub Head:* various
Amount ₦: 17,728,078.94
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERY

PAYMENTS FOR UN EXECUTED PROECTS

Payment vouchers to the tune of seventeen million seven hundred and twenty eight thousand seventy eight naira ninety four kobo only (₦17,728,078.94) were paid for various services rendered to the Local Government as per attached details

During our audit exercise we observed that various projects amounted above were not executed. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the payees should be ask to render all the services/project to the Local Government or the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

Isah Usman Shehu
Area Auditor
Birniwa Local Government



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



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

ALG/HZO/BNWLG/LQ/12/2024.
Local Query No. _____
Hon. Chairman
The, _____
Birniwa _____ Local Government



Audit Form 1

Station: Birniwa L.G.
Pr. No.: various Date: July-Sept, 2024
Head various Sub Head: various
Amount ₦: 17,728,078.94
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERY

PAYMENTS FOR UN EXECUTED PROECTS

Payment vouchers to the tune of seventeen million seven hundred and twenty eight thousand seventy eight naira ninety four kobo only (₦17,728,078.94) were paid for various services rendered to the Local Government as per attached details

During our audit exercise we observed that various projects amounted above were not executed. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the payees should be ask to render all the services/project to the Local Government or the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.


Isah Usman Shehu
Area Auditor
Birniwa Local Government

Dea
Pls deal
with cash
AG 13/1/25



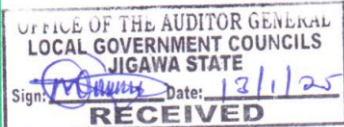
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/BNW/LG/LQ/11/2024.

The, Honorable Chairman
Birniwa Local Government



DCA
Pls deal
(24/10/24)
1 AG 12/1/25
AUDIT QUERY

Audit Form 1

Station: Birniwa L.G.

Pv. Various Date: July-sept 2024

Head various Sub Head: various

Amount ₦: 3,622,000

Payee: Sundry Persons

Nature of Payment: _____

UN-APPROVE PAYMENT VOUCHERS

Payment to the total Sum of Three Million six Hundred and twenty two Thousand Naira Only (₦3,622,000) was made to the attached payees for various services rendered to the Local Government, during the period of July to September, 2024.

Audit examination of the payment vouchers revealed that, such expenditures were not approved by the Chief Accounting Officer of the Local Government [Chairman]. This is action contravene the provision of F.M chapter 1:10.

In view of the above therefore, the concerned officers should rectify the anomalies and clearly explain why they incurred expenditure without approval or to refund the whole amount and this office be informed.

Same copied to the Auditor General Local Government Audit and Zonal Director for their information.

Isah Usman Shehu
Area Auditor
Birniwa Local Government



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNW/LG/FIN/AUD/34/V.III/45

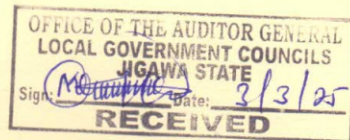
Ref. No.....

ADDRESS

Secretary Complex,
Birniwa,
Jigawa State

30/11/2024

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



DCA
Pls treat
24/11/24 AG 4/3/25

RESPONSE TO THE AUDIT QUERIES

I write to refer to the series of Audit Queries received for the period of July to September, 2024 and respond accordingly as follows:-

1. Vide the correspondent No.ALG/HZO/BNW/LG/LQ/8/2024 which regarded payment to the tune of Thirty One Million Seven Hundred and Twenty Two Thousand, Twenty One Naira, Forteen Kobo (N31,722,021.14) as undocumented payment vouchers. At this time all the concerned payment vouchers have been properly documented with all the necessary attachment.
2. Reference to the correspondent from the Audit Zonal Office Hadejia No.ALG/HZO/BNW/LG/LQ/9/2024. Which referred un-presented payment vouchers amounting to Two Million, Eight Hundred and Seventy Five Thousand, Three Hundred and Eighty Five Naira (N2,875,385.00) only. All the payment vouchers have been presented and posted in all relevant Books.
3. Refer to Audit correspondent No.ALG/HZO/BNW/LG/LQ/10/2024 in which referred the payment of Fifteen Million Naira Six Hundred and Eighty Five Thousand, Forty Two Kobo (N15,685,042.00) only as un-accounted payment. At this point in time all the payment vouchers have been posted in the Cash Book and tressend to the rest of the Books of account respectively.



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



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote Reference

Ref. No..... BNW/LG/FIN/AUD/33/V.II/26

ADDRESS

Secretariate Complex,
Birmiwa,
Jigawa State

21th October, 2024

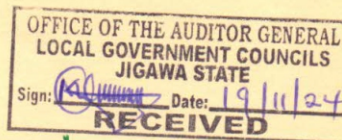
The Auditor General,
Local Government Audit,
Jigawa State.
Dutse,

DCA

Pls treat

Qukaalw

AG 19/11/24



RESPONSE TO AUDIT QUERIES

I write to refer to the series of Audit queries received which covers the period of January to June 2024 and July to September 2024 respectively and respond to the queries as follows:

1. I refer to your correspondent No ALG/H2/01/BNWLG/LG/1/2024 which refer to same of the payment made as unpresented payment vouchers amounting to One Hundred and Twenty Three Million Two Hundred and Eighty One Thousand Nine Hundred and Eight Naira Ninety Seven Kobo. (N123,281,980.97). The payment vouchers at this point in time have been presented appropriately.
2. Vide year correspondent No. ALG/H20/BNWLG/LQ/2/2024 which you consider the expenditure we made to the tune of Fifty One Million Six Hundred and Seven Thousand Nine Hundred and Fifty Eighty Naira (N 51670, 985=00). Only as service not rendered. As at the time of presenting this response all the service were rendered and appropriate procedures were observed.



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



BIRNIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

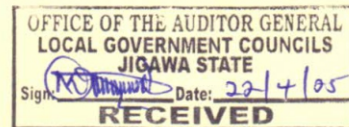
Local Govt. Secretariat
Birniwa Town.

In case of reply, please quote

Ref. No. BNLG/LG/FTN/AUD/34/V.III/63

10th April, 2025
Date

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



Pls seat [Signature] AG 25/4/25

RESPONSE TO THE SERIES OF AUDIT QUERIES

I write to refer to the series of Audit Quarries received from LQ No.14 to LQ No.19 and respond appropriate as follows:-

1. Reference to the letter of Audit Quarries No. ALG/HZO/BNW/LG/14/2024 which consider the payment we made to the tune of One Hundred and Nine Million, Six Hundred and Forty Three Thousand, Six Hundred and Twenty Six Naira, Fifty One Kobo (109,643,626.51) as un-presented. The payment voucher have been presented duly documented appropriately.
2. Vide the correspondent No.ALG/HZO/BNW/LG/LQ/15/2024 which speaks about the irregular payment of vouchers amounting to Twenty Million, Seven Hundred and Thirty Nine Thousand, Seven Hundred and Five Thousand Naira (20,739,705.00). All the concerned vouchers are properly prepared and documented attached with all related and relevant attachment.