

BIRNIWA

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023 ➤ REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF

BIRNIWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE 28/03/2024

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 28/3/24
RECEIVED

RE: FORWARDING OF IPSAS ANNUAL ACCOUNT FOR THE YEAR 2023 IN RESPECT OF BIRNIWA LOCAL GOVERNMENT JIGAWA STATE

I am pleased to forward the above subject matter in respect of Birniwa Local Government Council.

Below is the list of items:

- ❖ List of executive and principal officers
- ❖ Statement no. 1
- ❖ Statement no. 2
- ❖ Statement no. 3
- ❖ Statement no. 4
- ❖ Summary of detail note to the account for the year 2023 recurrent revenue and capital receipt
- ❖ Statement of details note 2a-2g and actual revenue
- ❖ Statement of note 3a and actual recurrent expenditure
- ❖ Statement of note 4 details and actual capital expenditure
- ❖ Opening balance
- ❖ Schedule of personnel advance
- ❖ Schedule of other advance
- ❖ Schedule of deposit
- ❖ Accumulated Fund
- ❖ Closing balance
- ❖ Bank statement of accounts

(A)
DSA
Go through & deal
28/3/24 AG 28/3/24

(B)
DSA
Please file and arrange for
text-checking exer

DSA 28/3/24

Your usual cooperation toward successful completion of this assignment is highly anticipated.

Saleh Musa
SALEH MUŠA
Ag. TREASURER
FOR CHAIRMAN



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



HON. UMAR BAFFA
The 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, 2023



Jigawa State of Nigeria
BIRNIWA LOCAL GOVERNMENT

In case of reply please
quote Reference

No _____

ADDRESS:
Secretariat Complex
Birniwa,
Jigawa State

Date _____
28/03/2024

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

SALEH MUSA *28/03/2024*

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management) Act Cap 144 of 1990 as amended.

In our opinion, these financial statements fairly reflect the financial position of Birniwa Local Government as at 31st December 2023 and its operation for the year ended on the date.

SALE MUSA *28/03/2024*

SALE MUSA
Ag. Treasurer

UMAR BAFFA *28/03/2024*

UMAR BAFFA
Executive Chairman



JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023
(IPSAS CASH)

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

Introduction

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

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

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Jigawa State.



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <p>1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Birniwa Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.</p> <p>2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p>3. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</p> <p>4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p>5. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</p> <p>6. Cash receipts are cash inflows.</p> <p>7. Cash payments are cash outflows.</p> <p>8. Cash Controlled by Birniwa Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Birniwa Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</p> <p>9. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government. <p>10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Birniwa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Birniwa Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Birniwa Local Government Council, Jigawa State: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Birniwa Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts <ol style="list-style-type: none">These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance <ol style="list-style-type: none">Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants& Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments <ol style="list-style-type: none">These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: <ol style="list-style-type: none">Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases <ol style="list-style-type: none">Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and paymentsOperating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1					
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BIRNIWA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ANNUAL BUDGET	ACCOUNT CODE	CASHFLOW FROM OPERATING ACTIVITIES:	EXPLANATORY	ACTUAL YEAR	PREVIOUS YEAR
2023	1	RECEIPT:	NOTES (REF)	2023	2022
1,830,000,000.00	110101 & 110103	Statutory Allocation: FAAC	1	2,051,237,903.52	1,593,356,481.62
800,000,000.00	110102	Value Added Tax Allocation	2	1,097,444,600.40	794,882,116.53
2,630,000,000.00	11	Sub-Total-Statutory Allocation		3,148,682,503.92	2,388,238,598.15
		INDEPENDENT REVENUE			
1,100,000.00	120101	Direct Taxes - (Personal Taxes)	3	0.00	0.00
35,385,000.00	120201	Licenses General	4	30,247,868.68	782,350.00
1,895,000.00	120204	Fees General	5	7,419,111.66	4,352,755.22
0.00	120205	Fines General	6	1,600,000.00	936,000.00
6,525,000.00	120206	Sales General	7	5,868,227.00	69,000.00
9,500,000.00	120207	Earnings General	8	8,423,000.00	0.00
3,500,000.00	120208	Sales/Rent of Government Buildings:	9	2,900,000.00	22,784,827.52
0.00	120209	Rent on land & others- General	10	0.00	0.00
5,000,000.00	120210	Repayment - General	11	2,593,891.52	0.00
0.00	120211	Investment income General	12	0.00	0.00
2,000,000.00	12021309	Re-imbursement General	13	1,975,506.60	1,975,506.60
64,905,000.00	12	Sub-Total- Independent Revenue		61,027,605.46	30,900,439.34
0.00	130201	Aid and Grants	14	0.00	0.00
0.00	140101	Transfer from CRF to CDF	15	0.00	0.00
220,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	16	44,517,663.38	31,359,056.84
220,000,000.00				44,517,663.38	31,359,056.84
2,914,005,000.00	1 = A	Total Receipts		3,254,227,772.76	2,450,498,094.33
		Payments:			
886,829,793.00	210101 & 210201	Personnel Cost	17	816,325,378.79	809,601,436.11
0.00	210202	Contribution to Pension/Social Contribution	18	0.00	0.00
1,254,022,880.00	220201-220210 & 2204	Overhead Charges:	19	1,605,734,922.07	1,298,953,219.77
0.00	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service)	20	0.00	0.00
0.00	220501 & 220502	Subvention to Parastatals:	21	0.00	0.00
0.00	-	Other Operating Activities:	22	0.00	0.00
2,140,852,673.00	B	Total Payments		2,422,060,300.86	2,108,554,655.88
773,152,327.00	C = A - B	Net Cash Flow from Operating Activities		832,167,471.90	341,943,438.45
		Cash Flow from Investment Activities:			
835,890,298.00	23	Capital Expenditure:	23	816,726,128.34	340,683,529.43
(835,890,298.00)	D	Net Cash Flow from Investment Activities		(816,726,128.34)	(340,683,529.43)
		Cash Flow from Financing Activities:			
13		Proceeds from Loan	24	(25,822.00)	29,000.00
		Other Non-Current Liabilities	25	0.00	0.00
	E	Net Cash Flow from Financing Activities		(25,822.00)	29,000.00
	F = C+D+E	Net Cash for the Year		15,415,521.56	1,288,909.02
	G	Cash & Its Equivalent as at 1st January, 2023		3,433,265.20	2,144,356.18
	H=F+G	Cash & Its Equivalent as at 31st December, 2023		18,848,786.76	3,433,265.20

The accompanying notes form part of these statements

SALE MUSA
Treasurer

Birniwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 2: ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023 BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS:-	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	26	18,848,786.76	3,433,265.20
	TOTAL LIQUID ASSETS		18,848,786.76	3,433,265.20
	Investments and Other Cash Assets:			
220301	Advances:-	27	9,700,879.00	9,675,057.00
	Impress:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		9,700,879.00	9,675,057.00
	TOTAL ASSETS		28,549,665.76	13,108,322.20
	LIABILITIES:-			
	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	(4,507,361.24)	(19,948,704.80)
460102	Trust Funds;		0.00	
460104	Other Public Funds:		0.00	
4601	TOTAL PUBLIC FUNDS		(4,507,361.24)	(19,948,704.80)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	33,057,027.00	33,057,027.00
4	TOTAL LIABILITIES		28,549,665.76	13,108,322.20

The accompanying notes form part of these statements


SALE MUSA
Treasurer
Birniwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BIRNIWA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022	RECEIPT:	1	NOTES (REF)	2023	2023
1,593,356,481.62	Statutory Allocation: FAAC	110101 & 110103	1	2,051,237,903.52	1,830,000,000.00
794,882,116.53	Value Added Tax Allocation	110102	2	1,097,444,600.40	800,000,000.00
2,388,238,598.15	Sub-Total-Statutory Allocation	11		3,148,682,503.92	2,630,000,000.00
0.00	Direct Taxes - (Personal Taxes)	120101	3	0.00	1,100,000.00
782,350.00	Licenses General	120201	4	30,247,868.68	35,385,000.00
4,352,755.22	Fees General	120204	5	7,419,111.66	1,895,000.00
936,000.00	Fines General	120205	6	1,600,000.00	0.00
69,000.00	Sales General	120206	7	5,868,227.00	6,525,000.00
0.00	Earnings General	120207	8	8,423,000.00	9,500,000.00
22,784,827.52	Sales/Rent of Government Buildings:	120208	9	2,900,000.00	3,500,000.00
0.00	Rent on land & others- General	120209	10	0.00	0.00
0.00	Repayment - General	120210	11	2,593,891.52	5,000,000.00
0.00	Investment income General	120211	12	0.00	0.00
1,975,506.60	Re-imbursement General	12021309	13	1,975,506.60	2,000,000.00
30,900,439.34	Sub-Total- Independent Revenue	12		61,027,605.46	64,905,000.00
0.00	Aid and Grants	130201	14	0.00	0.00
0.00	Transfer from CFR to CDF	140101	15	0.00	0.00
31,359,056.84	Transfer from Stabilization Fund	140102	16	44,517,663.38	220,000,000.00
31,359,056.84				44,517,663.38	220,000,000.00
					0.00
2,450,498,094.33	Total Receipts	1 = A		3,254,227,772.76	2,914,005,000.00
Payments:					
809,601,436.11	Personnel Cost	210101 & 210201	17	816,325,378.79	886,829,793.00
0.00	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
1,298,953,219.77	Overhead Charges:	220201-220210 & 2204	19	1,605,734,922.07	1,254,022,880.00
0.00	Consolidated Revenue Fund Charges (Incl. Service	220101 & 2206	20	0.00	0.00
0.00	Subvention to Parastatals:	220501 & 220502	21	0.00	0.00
0.00	Other Operating Activities:	-	22	0.00	0.00
2,108,554,655.88	Total Payments	B		2,422,060,300.86	2,140,852,673.00
					0.00
341,943,438.45	OPERATING BALANCE	C = A - B		832,167,471.90	773,152,327.00
APPROPRIATIONS/TRANSFERS:					
341,943,438.45	Transfer to Capital Development Fund			832,167,471.90	773,152,327.00

The accompanying notes form part of these statements

SALE MUSA

Treasurer

Birniwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 4: STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2023
341,943,438.45	Transfer from Consolidated Revenue Fund:	140101		832,167,471.90	832,167,471.90
0.00	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204		0.00	0.00
341,943,438.45	TOTAL REVENUE AVAILABLE:			832,167,471.90	832,167,471.90
0.00	LESS: CAPITAL EXPENDITURE				
0.00	Capital Expenditure: Administrative Sector:	23	23	523,330,976.34	272,130,494.00
0.00	Capital Expenditure: Economic Sector:	23	23	166,201,059.80	208,737,059.00
0.00	Capital Expenditure: Social Service Sector:	23	23	127,194,092.20	355,022,745.00
340,683,529.43	TOTAL CAPITAL EXPENDITURE:	23	23	816,726,128.34	835,890,298.00
1,259,909.02	Intangible Assets			15,441,343.56	(3,722,826.10)
1,259,909.02	CLOSING BALANCE			15,441,343.56	(3,722,826.10)

The accompanying notes form part of these statements

SALE MUSA
Treasurer
Birniwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

NOTE 1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023								
BIRNIWA LOCAL GOVERNMENT COUNCIL								
JIGAWA STATE GOVERNMENT OF NIGERIA								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHARE OF NON-OIL	EXCESS BANK CHARGES	E-MONEY	ECOLOGICAL	SURE-P	ADD. TOTAL
JANUARY	147,115,731.89	5,231,838.42	0.00	0.00	8,388,275.74	0.00	0.00	160,735,846.05
FEBRUARY	84,957,840.27	0.00	27,414,430.16	0.00	4,585,382.11	37,341,935.57	0.00	154,299,588.11
MARCH	80,857,540.23	0.00	0.00	24,887,534.86	4,040,657.88	0.00	0.00	109,785,732.97
APRIL	110,216,911.12	0.00	0.00	0.00	5,038,687.54	0.00	104,584,719.97	219,840,318.63
MAY	110,572,194.01	0.00	5,721,272.38	10,369,806.19	36,423,115.44	0.00	0.00	163,086,388.02
JUNE	148,787,330.62	138,779.36	0.00	0.00	4,966,905.93	0.00	0.00	153,893,015.91
JULY	66,388,750.89	70,662,907.42	0.00	0.00	3,957,670.20	0.00	0.00	141,009,328.51
AUGUST	86,199,987.12	71,825,061.96	0.00	0.00	4,443,107.41	0.00	0.00	162,468,156.49
SEPTEMBER	70,282,544.31	51,788,306.31	42,216,344.30	0.00	4,867,980.55	0.00	162,900,944.43	332,056,119.89
OCTOBER	86,362,116.92	38,756,841.22	0.00	0.00	3,795,333.06	0.00	0.00	128,914,291.20
NOVEMBER	66,779,884.23	42,230,226.99	14,303,180.95	0.00	5,376,265.27	0.00	0.00	128,689,557.44
DECEMBER	79,149,135.94	79,560,518.60	0.00	0.00	4,142,163.73	33,607,742.02	0.00	196,459,560.29
TOTAL	1,137,669,967.55	360,194,480.28	89,655,227.79	35,257,341.05	90,025,544.86	70,949,677.59	267,485,664.40	2,051,237,903.52

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 2023			
BIRNIWA LOCAL GOVERNMENT COUNCIL			
JIGAWA STATE GOVERNMENT OF NIGERIA			
MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	84,024,896.27	0.00	84,024,896.27
FEBRUARY	82,601,753.59	0.00	82,601,753.59
MARCH	77,249,528.72	0.00	77,249,528.72
APRIL	71,854,349.88	0.00	71,854,349.88
MAY	70,622,176.11	0.00	70,622,176.11
JUNE	90,697,558.53	0.00	90,697,558.53
JULY	92,672,005.36	0.00	92,672,005.36
AUGUST	94,067,855.36	0.00	94,067,855.36
SEPTEMBER	109,374,250.96	0.00	109,374,250.96
OCTOBER	99,569,454.91	0.00	99,569,454.91
NOVEMBER	109,636,691.84	0.00	109,636,691.84
DECEMBER	115,074,078.87	0.00	115,074,078.87
TOTAL	1,097,444,600.40	0.00	1,097,444,600.40

The accompanying notes form part of these statements


SALE MUSA

Treasurer

Birniwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

NOTE 3 TO 13 : INDEPENDENT REVENUE

CODE	TITLE	AMOUNT
12	INDEPENDENT REVENUE	0.00
1201	TAX REVENUE	0.00
120101	Personal Tax	0.00
	SUB-TOTAL	0.00
1202	NON TAX REVENUE	
12201	LICENCES GENERAL	
12020111	Bake/bakery House license	80,500.00
12020116	Cattle Dealers licenses	1,728,000.00
12020117	Dried Fish & Meat licenses	210,678.00
1202020	Hawkers permits	57,000.00
12020121	Hunting permits	69,390.00
12020122	produce buying licenses	1,500,000.00
12020126	Tractor Hiring services	3,030,000.00
12020130	Cinematograph / photo Studio operation license	170,200.00
12020132	Motor vehicle licenses (B.L)	2,800,000.00
12020136	Health Facilities Licenses	1,060,500.00
12020137	Trade / kiosk permit Licenses	200,200.00
12020147	Licenses of Hotels & Restaurant	48,000.00
12020148	Food & Water processing Licenses	120,000.00
12020149	Communication Equipment Inst. Permits	2,500,000.00
12020159	Welding Machine Licenses	865,000.00
12020160	Auto spare parts	516,500.00
12020161	Building Material / Block Making Licenses	837,000.00
12020162	Sewing / Tailoring Services	338,000.00
12020163	Barbing Saloon / Boutique Services Fees	237,000.00
	Sand dredging license	13,879,900.68
	SUB-TOTAL	30,247,868.68
120204	FEES - GENERAL	
12020404	Trade Union Fees	4,000.00
12020417	Contactor Registration Fees	2,185,750.00
12020427	Tender Fees	3,461,485.66
1202048	Survey /planning / Building Fees	817,320.00
12020443	Birth / Death Registration	283,256.00
12020449	Business / Petty Trade Operating Fees	37,500.00
12020451	Timber /Forest Fees (felling of trees)	
12020460	Building Plan Approval Fees	600,800.00
12020478	Workshop Fees (Blacksmith, Furniture's)	33,000.00
	SUB-TOTAL	7,423,111.66
120205	FINES GENERAL	
12020504	Penalty for Offences and Impoundment (Impounding Animals)	1,600,000.00
	SUB-TOTAL	1,600,000.00
120206	SALES GENERAL	
12020605	Sales of Stores /Scraps/ Unserviceable Items	4,219,800.00
12020609	Proceed from Sales of Farm Product	1,648,427.00
	SUB-TOTAL	5,868,227.00
120207	EARNING - GENERAL	
12020701	Earning from Cattle Market	1,111,000.00
12020702	Earning from Market	5,450,000.00
12020711	Earning from Comm. Activity, shop & shopping centre	55,000.00
12020733	Abattoir / Slaughter House	1,803,000.00
	SUB-TOTAL	8,419,000.00
120208	RENT ON GOVERNMENT BUILDING GENERAL	
12020803	Rent on government Building	2,900,000.00
	SUB-TOTAL	2,900,000.00
120210	REPAYMENT - GENERAL	
12021013	Unclaimed Deposit	2,593,891.52
	SUB-TOTAL	2,593,891.52
12213	RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	61,027,605.46



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

NOTE 16: DETAILS OF AUGMENTATION FROM STABILIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	8,388,275.74	8,388,275.74
FEBRUARY	4,585,382.11	4,585,382.11
MARCH	4,040,657.88	4,040,657.88
APRIL	5,038,687.54	5,038,687.54
MAY	5,039,669.65	5,039,669.65
JUNE	4,966,905.93	4,966,905.93
JULY	3,957,670.10	3,957,670.10
AUGUST	0.00	0.00
SEPTEMBER	0.00	0.00
OCTOBER	0.00	0.00
NOVEMBER	8,500,414.85	8,500,414.85
DECEMBER	0.00	0.00
TOTAL	44,517,663.80	44,517,663.80

NOTE 17: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT
100000000000	ADMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	32,641,597.16
11200100100	Legislative Council	22,400,220.00
12500100100	Administrative and General services	23,442,714.10
	SUB-TOTAL	78,484,531.26
200000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	4,803,142.81
021500100200	Forestry Section	4,814,952.96
021500100300	Livestock Section (Veterinary)	15,576,141.60
022000100100	Treasury Account Section	16,994,779.16
022000100300	Internal Audit	1,090,009.20
022000300000	Planning, Research & Statistics Department	4,705,615.20
22000300200	Monitoring & Evaluation	
22000300300	Statistics	7,997,745.10
022000100100	Treasury Revenue Section	6,749,793.60
023400100100	Road & Communication Section	2,540,727.60
023400100200	Mechanical Section	4,452,332.00
023400100300	Electrical Section	1,072,880.40
023400100400	Land & Survey Section	2,673,414.06
023400100500	Building Section	2,310,007.20
	SUB-TOTAL	75,781,540.89
300000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	49,635,395.37
051700100200	Education (Teaching Staff)	447,263,979.64
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	28,968,875.00
052100100200	Curative	113,397,781.00
052100100300	Rural Water Supply	3,306,721.40
055200100100	Traditional Officer (District Head Office)	0.00
055100100200	Community Development Section	7,058,853.48
055100100300	Information, Youth, Sport & Culture	6,483,315.00
055100100400	Social Welfare Section	5,512,767.35
	SUB-TOTAL	431,618.40
	GRAND TOTAL	662,059,306.64
		816,325,378.79



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

NOTE 19: DETAILS OF OVERHEAD EXPENSES		
CODE	ADMINISTRATIVE SECTOR	AMOUNT
011100100100	OFFICE OF THE CHAIRMAN SECTION	
22020102	Local Travel and Transport	4,000,000.00
22020301	office Materials and consumables	3,806,790.00
22020501	Local Training	1,101,000.00
22020604	Security Vote	12,000,000.00
22021001	Refreshment, Meals and Entertainments	809,301.00
22021076	Furniture Allowance	10,039,937.00
22021077	Surveillance Allowance	16,443,060.00
	SUB-TOTAL	48,200,088.00
011200100100	LEGISLATIVE COUNCIL SECTION	
22020102	Local Travel and Transport	150,000.00
22020301	office Materials and consumables	12,000,000.00
22020305	Printing of Non Security Documents	1,500,000.00
22020501	Local Training	3,500,000.00
22021001	Refreshment, Meals and Entertainments	10,785,000.00
	SUB-TOTAL	27,935,000.00
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
22020102	Local Travel and Transport	800,000.00
22020301	office Materials and consumables	17,381,629.63
22020501	Local Training	20,324,856.00
22020604	Security Vote including operations	146,580,063.63
22021001	Refreshment, Meals and Entertainments	51,900,816.26
	SUB-TOTAL	236,987,365.52
	ECONOMIC SECTOR	
	021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION	
22020102	Local Travel and Transport	288,000.00
22020301	office Materials and consumables	4,067,000.00
	SUB-TOTAL	4,355,000.00
021500100200	FORESTRY	
22020301	office Materials and consumables	8,145,600.00
	SUB-TOTAL	8,145,600.00
021500100300	LIVESTOCK SECTION	
22020102	Local Travel and Transport	638,000.00
22020301	office Materials and consumables	6,805,300.00
	SUB-TOTAL	7,443,300.00
022000100100	TREASURY (ACCOUNT) SECTION	
22020102	Local Travel and Transport	637,000.00
22020305	Printing of Non Security Documents	6,737,841.00
22020701	Financial Consulting	20,275,199.96
22021076	17% Contribution to L.G. Staff Pension	17,408,583.13
22040103	Contribution to state Agencies (LGSC, MLG and LGA)	100,371,915.91
22070105	Stabilization Fund	173,058,329.27
	SUB-TOTAL	318,488,869.27
014800100100	INTERNAL AUDIT SECTION	
22020301	office Materials and consumables	200,000.00
	SUB-TOTAL	200,000.00
	022000100100 REVENUE SECTION	
22020305	Printing of Non Security Documents	1,200,000.00
	SUB-TOTAL	1,200,000.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

022000300000	PLANNING SECTION	
22020102	Local Travel and Transport	100,000.00
22020301	Office Materials and consumables	5,900,000.00
22020402	Maintenance of Office Furniture	1,985,000.00
22021044	Committees and Commissions	5,634,686.06
	SUB-TOTAL	13,619,686.06
022000300300	STATISTICS SECTION	
22020301	Office Materials and consumables	4,986,400.00
22020402	Maintenance of Office Furniture	840,000.00
22021044	Committees and Commissions	1,500,000.00
	SUB-TOTAL	7,326,400.00
023400100100	ROAD AND COMMUNICATION SECTION	
22020301	Office Materials and consumables	1,441,151.25
22020402	Maintenance of Office Furniture	28,592,271.83
	SUB-TOTAL	30,033,423.08
023400100200	MECHANICAL SECTION	
22020102	Local Travel and Transport	880,000.00
22020305	Office materials and consumables	608,000.00
22020402	Maintenance of Office Furniture	38,390,570.00
	SUB-TOTAL	39,878,570.00
023400100300	ELECTRICAL SECTION	
22020201	Electrical Charges	3,399,200.00
22020410	Maintenance and Services of street light	189,473,757.34
	SUB-TOTAL	192,872,957.34
023400100400	LAND AND SURVEY	
22020305	Office materials and consumables	185,000.00
	SUB-TOTAL	185,000.00
023400100500	BUILDING SECTION	
22020305	Office materials and consumables	6,761,840.00
22020401	Maintenance of Motor vehicle and Transport Equipment	44,334,548.71
	SUB-TOTAL	51,096,388.71
	SOCIAL SECTOR	
051700100100	EDUCATION (NON-TEACHING STAFF SECTION)	
22020310	Teaching aid, Lab and instructional materials	1,685,000.00
	SUB-TOTAL	1,685,000.00
051700100200	EDUCATION (TEACHING STAFF SECTION)	
22020310	Teaching aid, Lab and instructional materials	1,675,000.00
22021080	17% Contribution to LEA Staff Pension	38,275,871.88
	SUB-TOTAL	39,950,871.88
051700100300	ADULT EDUCATION SECTION	
21020156	Professional Teaching (Tour)	6,533,200.00
	SUB-TOTAL	6,533,200.00
052100100100	PREVENTIVE SECTION	
22020102	Local Travel and Transport (Govt. approved Standing order)	20,273,000.00
22020301	Office Materials and consumables (Sanitation and Hygiene)	7,474,400.00
22020701	Financial Consulting	9,335,061.00
	SUB-TOTAL	37,082,461.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

052100100200 CURATIVE SECTION		
22020307	Drug, Vaccine and Medical Supply	18,895,769.31
22020421	Maintenance of Health Institutions Building	5,196,000.00
22020701	Financial Consulting	5,323,000.00
22021079	17% Contribution to PHC Staff Pension	7,214,377.25
22021081	Health Insurance Scheme (JICHIMA)	6,000,000.00
	SUB-TOTAL	42,629,146.56
052100100300 RURAL WATER SUPPLY SECTION		
22020205	Water Rate and Charges	590,000.00
22020301	Office Materials and consumables	5,006,075.00
22020415	Maintenance of Water Facilities	229,057,819.92
	SUB-TOTAL	234,653,894.92
055200100100 TRADITIONAL OFFICE SECTION		
22040103	Grant and Contribution (Emirate Council)	136,999,648.16
	SUB-TOTAL	136,999,648.16
055100100100 COMMUNITY DEVELOPMENT SECTION		
22020301	Office Materials and consumables	40,584,158.37
22040109	Grant Contribution to NGOs and Committees (COVID-19)	24,500,000.00
	SUB-TOTAL	65,084,158.37
055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION		
22020407	Provision of Service Materials	28,632,527.22
220401	Grant Contribution and Subvention (Allura da Zare, FM Programme)	1,015,000.00
	SUB-TOTAL	29,647,527.22
055100100300 SOCIAL WELFARE SECTION		
22020102	Local Travel and Transport	100,000.00
22020318	Disaster and relief materials	500,000.00
22020406	Other Maintenance Services	20,238,977.34
22021057	Casual Workers (Hisbah and Vigilant)	12,623,143.76
22021082	Social Security (Disable)	10,278,222.22
	SUB-TOTAL	43,740,343.32
055100100400 TRADE SECTION		
22020301	Office Materials and consumables	100,000.00
	SUB-TOTAL	100,000.00
	GRAND TOTAL	1,605,734,922.07



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

NOTE 23: CAPITAL EXPENDITURE			
CODE	ADMINISTRATIVE SECTOR	IMPLEMENTATION DEPT.	AMOUNT
70841	Construction of Health Post	BUILDING SECTION	7,502,017.40
70841	Construction of Pre Health Care	BUILDING SECTION	4,039,311.37
70841	Construction of Jumaat Mosque	BUILDING SECTION	12,278,933.22
70841	Construction of Drainage at kubuna and Digginsa	BUILDING SECTION	2,469,608.62
70841	Construction of 5daily prayer Mosque	BUILDING SECTION	1,183,221.72
70841	Construction of slaughter House	BUILDING SECTION	550,000.00
70841	Community Development Joint project	BUILDING SECTION	8,622,550.00
70661	Land Compensation	LAND AND SURVEY SECTION	1,096,416.60
70661	Control of Erosion across LGA	LAND AND SURVEY SECTION	16,692,633.93
70661	Construction of Feeder road	LAND AND SURVEY SECTION	3,486,754.45
70661	Rehabilitations of Feeder Road	LAND AND SURVEY SECTION	7,397,751.03
70451	outstanding liabilities	ADMIN. AND GENERAL SERVICES	119,279,389.00
70451	Contribution to state and LG joint projects & Programmes	ADMIN. AND GENERAL SERVICES	303,137,501.00
70451	purchase of 5no vehicle	ADMIN. AND GENERAL SERVICES	14,082,531.34
70451	General renovation of LG. Secretariat	ADMIN. AND GENERAL SERVICES	1,211,450.00
70451	Construction of 3no. District Head House	ADMIN. AND GENERAL SERVICES	8,880,906.66
70451	External works at Dutse Guest House	ADMIN. AND GENERAL SERVICES	10,000,000.00
70451	purchase of working material for census	ADMIN. AND GENERAL SERVICES	1,420,000.00
SUB TOTAL			523,330,976.34
CODE	ECONOMIC SECTOR	IMPLEMENTATION DEPT.	
70421	Purchase of grain	Agric Dept.	7,075,000.00
70421	Road side tree planting	Agric Dept.	5,944,687.00
70421	Earth felling	Agric Dept.	17,724,153.00
70421	Control of Queller Birds	Agric Dept.	3,900,000.00
70422	Road side tree-planting	forestry	6,980,000.00
70435	Solar Lightening	Electric Section	4,264,256.25
70435	Electric project	Electric Section	1,426,750.00
70435	Upgrading/Rehabilitation of solar water	Electric Section	4,554,000.00
70411	Youth empowerment	Trade Section and cooperative	10,116,500.00
70630	Purchase of Hand pump Materials	Rural water Supply	44,457,000.00
70630	Construction of motorized solar submersible pump	Rural water Supply	35,036,475.00
70630	Construction of 66no Hand pump	Rural water Supply	866,263.00
70630	upgrading to solar	Rural water Supply	5,520,000.00
70630	Complete water Scheme	Rural water Supply	1,620,975.55
70630	Conversion of motorized solar water scheme	Rural water Supply	16,715,000.00
SUB TOTAL			166,201,059.80
CODE	SOCIAL SECTOR	IMPLEMENTATION DEPT.	
70912	2% Const to SLU Kafin Hausa	Education	63,998,297.00
70912	Educational Support	Education	9,922,000.00
70912	Construction of LEA Office	Education	10,608,729.00
70912	Construction of Boarding PS	Education	9,342,763.64
70912	Repair of School Furniture	Education	2,455,880.49
70740	Purchase of Net for pregnant women	Health	4,003,453.26
70830	Purchase of Amplifier	Information, Youth, Sport & Culture	13,869,680.32
70830	Purchase of Sport equipment	Information, Youth, Sport & Culture	2,871,288.49
70810	Communal groups	Social Welfare	3,722,000.00
70810	Logistics support	Social Welfare	6,400,000.00
SUB TOTAL			127,194,092.20
GRAND TOTAL			816,726,128.34



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

NOTE 24 : DETAILS OF PROCEED FROM LOAN	
PROCEED FROM LOAN	AMOUNT
PREVIOUS YEAR ADVANCE	9,675,057.00
CURRENT YEAR ADVANCE	9,700,879.00
MARGINS	(25,822.00)
NOTE 25: OTHER NON CURRENT LIABILITIES	
OTHER NON-CURRENT LIABILITIES	AMOUNT
CURRENT YEAR NCL	33,057,027.00
PREVIOUS YEAR NCL	33,057,027.00
MARGINS	0.00
NOTE 26: CASH AND BANK BALANCE	
ACCOUNTS	AMOUNT
MAIN ACCOUNT	14,299,760.78
OVERHEAD ACCOUNT	338,115.30
SALARY ACCOUNT	630,863.11
PROJECT ACCOUNT	2,575,994.18
LOAN ACCOUNT	1,004,053.39
OTHERS ACCOUNT	0.00
TOTAL	18,848,786.76
NOTE 27: ADVANCES	
ADVANCES FOR THE YEAR 2023	AMOUNT
PERSONAL ADVANCE	6,263,897.00
OTHER ADVANCE	3,437,000.00
TOTAL	9,700,897.00
NOTE 28: ACCUMULATED FUND	
ACCUMULATED FOR THE YEAR 2023	AMOUNT
Accumulated Fund B/F	(19,948,704.80)
Closing Balance	15,441,343.56
TOTAL	(4,507,361.24)
NOTE 29: NON CURRENT LIABILITIES	
NON CURRENT LIABILITIES FOR THE YEAR 2023	AMOUNT
STATE	0.00
FEDERAL	0.00
OTHERS	33,057,027
TOTAL	33,057,027



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

SCOPE

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

We have examined the accounts for the year ended 31st December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

- (i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the council books of Accounts had been properly kept.
- (ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2023 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

24-6-2024

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



BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2023

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPT

Birniwa Local Government Council received the Sum of Three Billions, One Hundred and Forty Eight Million, Six Hundred and Eighty Two Thousand, Five Hundred and Three Naira, Ninety Two Kobo Only N3,148,682,503.92 as statutory allocation from the federation accounts for the year 2023, representing 119.72% of the estimated amount of Two Billion, Six Hundred and Thirty Million, Naira only N2,630,000,000.00.

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Forty One Million, Five Hundred and Seventeen Thousand, Six Hundred and Sixty Three Naira Thirty Eight Kobo Only N41,517,663.38 was received as augmentation from Stabilization Account Ministry for Local Government for the year 2023, which represents 18.87% only of the budgeted amount of N220,000,000.00

3. INDEPENDENT REVENUE:

The Sum of Sixty One Million, Twenty Seven Thousand, Six Hundred and Five Naira Forty Six Kobo Only (N61,027,605.46) was generated as internally generated revenue, which represent a mere 94% of the budgeted amount N64,905,000.00

4. BANK RECONCILIATION STATEMENTS:

All the accounts maintained by the local government council have been properly reconciled.

5. BUDGET PERFORMANCE:

The budget performance for the year ended 31st December 2023 in respect of local government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,630,000,000.00	3,148,682,503.92	-518,682,503.92	119.72%
AUGUMENTATION	220,000,000.00	41,517,663.38	178,482,336.62	19%
INDEPENDENT REVENUE	64,905,000.00	61,027,605.46	3,877,394.54	94%
TOTAL REVENUE	2,914,905,000.00	3,251,227,772.76	(336,322,772.76)	112%
EXPENDITURE				
RECURRENT EXPENDITURE	2,140,852,673.00	2,422,060,300.86	(281,207,627.86)	113%
CAPITAL EXPENDITURE	835,890,298.00	816,726,128.34	19,164,169.66	98%
TOTAL EXPENDITURE	2,976,742,971.00	3,238,786,429.20	-262,043,458.20	109%



1. TOTAL REVENUE:

From the table above, the Sum of Three Billion, Two Hundred and Fifty One Million, Two Hundred and Twenty Seven Thousand, Seven Hundred and Seventy Two Naira Seventy Six Kobo Only N3,251,227,772.76 was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 112% of the estimated amount of N2,914,005,000.00.

2. RECURRENT EXPENDITURE:

The sum of Two Billion, Four Hundred and Twenty Two Million, Sixty Thousand, Three Hundred Naira, Eighty Six Kobo Only N2,422,060,300.86 was expended on recurrent items, representing 113.14% of the budgeted amount of N2,140,852,673.00.

3. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Eight Hundred and Sixteen Million, Seven Hundred and Twenty Six Thousand, One Hundred and Twenty Eight Naira Thirty Four Kobo Only N816,726,128.34 indicating 97.71% of the estimated amount of N835,890,298.00.

4. RECOMMENDATIONS

- a. New avenues should be exploiting in order to improve local government council's internal revenue.
- b. More spending on recurrent items is drastically reduced.
- c. The local government should direct more resources on capital projects.

QUERIES ISSUES FOR THE PERIOD OF JANUARY TO 31ST DECEMBER 2023

Queries amounting to the sum of One Billion, Three Hundred Million, One Hundred and Forty Eight Thousand, Three Hundred and Nineteen Naira Eighty One Kobo (₦1,300,148,319.81) was issue to Birniwa Local Government Council and the sum of One Billion, Three Hundred Million, One Hundred and Forty Eight Thousand, Three Hundred and Nineteen Naira Eighty One Kobo(₦1,300,148,319.68) was responded and verified.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/HZO/BNW/LQ/1/23	Un presented Payment Vouchers	195,049,470.52	195,049,470.52	0.00
2	ALG/AUD/HZO/BNW/LQ/2/23	Irregular Payment Vouchers	64,135,319.99	64,135,319.99	0.00
3	ALG/AUD/HZO/BNW/LQ/3/23	Un-Approved Payment Vouchers	40,891,879.32	40,891,879.32	0.00
4	ALG/AUD/HZO/BNW/LQ/4/23	Un-Accounted Payment Vouchers	4,686,139.32	4,686,139.32	0.00
5	ALG/AUD/HZO/BNW/LQ/5/23	Un-Accounted Payment Vouchers	4,950,000.00	4,950,000.00	0.00
6	ALG/AUD/HZO/BNW/LQ/6/23	Un-Remitted Taxes	8,447,639.69	8,447,639.69	0.00
7	ALG/AUD/HZO/BNW/LQ/7/23	Irregular Payment Vouchers	121,291,031.53	121,291,031.53	0.00
8	ALG/AUD/HZO/BNW/LQ/8/23	Un presented Payment Vouchers	3,708,755.00	3,708,755.00	0.00
9	ALG/AUD/HZO/BNW/LQ/9/23	Un-Approved Payment Vouchers	17,076,630.30	17,076,630.00	0.00
10	ALG/AUD/HZO/BNW/LQ/10/23	Un-Accounted Payment Vouchers	191,365,717.94	191,365,717.94	0.00
11	ALG/AUD/HZO/BNW/LQ/11/23	Un-Authorized Payment Vouchers	72,728,188.92	72,728,188.92	0.00
12	ALG/AUD/HZO/BNW/LQ/12/23	Un-Fosted Payment into Daily Abtrt	78,467,200.81	78,467,200.00	0.00
13	ALG/AUD/HZO/BNW/LQ/13/23	Supply Not Made	51,477,916.00	51,477,916.00	0.00
14	ALG/AUD/HZO/BNW/LQ/14/23	Un Accounted Payment Vouchers	38,400,221.24	38,400,221.24	0.00
15	ALG/AUD/HZO/BNW/LQ/15/23	Un presented Payment Vouchers	158,302,643.02	158,302,643.00	0.00
16	ALG/AUD/HZO/BNW/LQ/16/23	Un Refunded Payment	5,700,000.00	5,700,000.00	0.00
17	ALG/AUD/HZO/BNW/LQ/17/23	Service Not Rendered	22,111,213.00	22,111,213.00	0.00
18	ALG/AUD/HZO/BNW/LQ/18/23	Un presented Payment Vouchers	129,628,334.21	129,628,334.21	0.00
19	ALG/AUD/HZO/BNW/LQ/19/23	Irregular Payment Vouchers	50,889,874.00	50,889,874.00	0.00
20	ALG/AUD/HZO/BNW/LQ/20/23	Supply Not Made	40,840,145.00	40,840,145.00	0.00
TOTAL			1,300,148,319.81	1,300,148,318.68	0.00
PERCENTAGE			100%	100%	0.00%

(Signature) 24 - 6 - 2024

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

1. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every department of Birniwa Local government was visited and information given therein verified.
4. The new policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spend much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of One Billion, Three Hundred Million, One Hundred and Forty Eight Thousand, Three Hundred and Nineteen Naira Eighty One Kobo (₦1,300,148,319.81) was issue to Birniwa Local Government Council and the sum of One Billion, Three Hundred Million, One Hundred and Forty Eight Thousand, Three Hundred and Nineteen Naira Eighty One Kobo (₦1,300,148,319.68) was responded and verified.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birniwa Local Government staff and Local Education Authorities. To this effect, a sum of Twenty Nine (45) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Eighty Million, Four Hundred and Seventy Two Thousand, Four Hundred and Thirty Five Naira N80,472,435.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty Four (35) numbers of staff retired and deceased owed Birniwa Local Government Council, the sum of Six Million, Three Hundred and Fifty Thousand Six Hundred and Forty Eight Naira N6,350,648.00 only which has to been deducted and remitted back by the pension administration.

 24-6-2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

✓ Joe.
Local Querry No. ALG/AUD/HZO/BNW/LQ/01/2023
The Hon Chairman
Birniwa Local Government

Audit Form 1

Station: Birniwa Local Government
Pv. No.: Various **Date:** Various
Head: Various **Sub Head:** Various
Amount #: 195,049,470.52
Payee: Various
Nature of Payment: E-PAYMENTS

AUDIT QUERRY

PAYMENT WITHOUT VOUCHERS (UN PRESENTED VOUCHERS)
JANUARY TO MAY 2023

During Audit Inspection into the Financial records of January to May 2023, it was Observed that Payment worth One Hundred and Ninety Five Million, Forty Nine Thousand, Four Hundred and Seventy Naira, Fifty Two Kobo. (₦195,049,470.52) were realized been Paid without Vouchers.

This action contradicts the Financial Memoranda Chapter 14:10 which Stated that, all Payment must be accompany with proper documented and approved Voucher before made.

In view of the above the management shall be ask to document all the Payments and desist from such an act.

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

DCA
Pls treat
releasur *AG 18/7/2023*

Ibrahim Kandira
Area Auditor
Birniwa Local Government

18/7/2023



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/02/2023

Local Querry Hon Chairman

The, Birniwa

Local Government

Audit Form I

Station: Birniwa Local G.

Pv. No.: Various Date: Various

Head Various Sub Head: Various

Amount N: 64,135,319.99

Payee: Various

Nature of Payment: E-PAYMENTS

Date:

AUDIT QUERRY PAYMENT WITHOUT PROPER DOCUMENTATIONS

Audit Inspection of January to May 2023 reveals that, Payment worth Sixty Four Million, One Hundred and Thirty Five Thousand, Three Hundred and Nineteen Naira and Ninety Nine Kobo. (₦64, 135,319.99) was made to various Payees on various Vouchers without proper documentations, such as Invoice, SRV, Council Extract, Agreement and Approvals.

This is contrary to F.M Chapter 10:14 which Stated that all Vouchers must be fully documented, approve and thoroughly check by internal Auditor before passes for Payment.

In view of the above the management should trace out all affected Vouchers to implement their correction.

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

SCA

Pls treat

(2nd Cash) AG 18/7/23

Ibrahim Kandira
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, 2023



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

Local Querry No. ALG/AUD/HZO/BNW/LQ/03/2023
Hon Chairman
The _____
Birniwa Local Government

Vote
Audit Form I

Station: Birniwa Local Government
Pv. No Various Date Various
Head Various Sub Head Various
Amount #: 40,891,879.32
Payee: Various
Nature of Payment: E-PAYMENTS

**AUDIT QUERRY
PAYMENT WITHOUT CHAIRMAN APPROVAL
JANUARY TO MAY 2023**

Payments to the Sum of N40,891,879.32 (Forty Million, Eight Hundred and Ninety One Thousand, Eight Hundred and Seventy Nine Naira, Thirty Two Kobo.) only was observed been made to various Payees without the approval of the Chairman.

(Refer to attached details).

This action contradict financial memorandum which stated that no payment would be made without the approval of Chairman.

As such all Payment Vouchers Involved has to be forward to the Office of the Chairman for further approval. Moreover, the Officers responsible should be warned to desist from such an act of fraud and Mismanagement of public funds.

DCA
pls treat

[Signature] AG 18/7/23 18/7/23

Ibrahim Kandira
Area Auditor
Birniwa Local Government

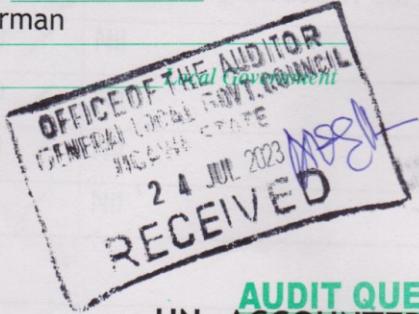


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/AUD/HZO/BNW/LQ/2023
Hon Chairman
The,
Birniwa



**AUDIT QUERRY
UN- ACCOUNTED PAYMENTS**

During Audit Inspection into the Financial records of January to March 1st Quarter 2023, it was observed that the total Sum of Four Million, Six Hundred and Eighty Six Thousand, One Hundred and Thirty Nine Naira Thirty Two Kobo ₦4,686,139.32 was paid to various Payees without accountability i.e no Payment Vouchers or no description of the expenditures.

In view of the above therefore, the Payee and the management are to ask to explain or refund the amount against their names as per details attached, and desist from such an act.

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

*BKA
pls deal
24/7/23
ACG*

*A
ACA
Dear Sir
Hau
ACA
3/8/23
24/7/23*

*Ibrahim Kandira
Area Auditor
Birniwa Local Government
31/7/2023*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/2023

Local Querry No. _____
Hon Chairman _____
The Birniwa _____



Audit Form 1
Station: Birniwa Local Government
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 4,950,000.00
Payee: Un- Accounted
Nature of Payment: PAYMENTS

Date: 21/7/23

Payment worth Four Million, Nine Hundred and Fifty Thousand Naira ₦4,950,000 were made to some Un identified Persons its no Payees, No Payment Vouchers and description or details of the expenditures made.

In view of the above therefore, the Management are required to explain to whom those Payments were made or else to refund the amount involved as per attached.

This is copied to:- The Auditor General Local Government Councils, Zonal Director Hadejia Zone for their information and Further necessary action.

DCA
Ms Deaf
@all 24/7/23 21/7/23
A
DACA
Deaf
Ibrahim Kandira
Area Auditor
Birniwa Local Government
3/8/23 21/7/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/HZO/BNW/LQ/06/2023
Hon Chairman
The
Birniwa
Local Government

Audit Form 1 Birniwa L.G
Station: Various Various
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 8,447,639.69
Payee: Various
Nature of Payment: UN REMITTED TAXES.
Date:

AUDIT QUERRY UNREMITTED TAXES FOR JUNE TO AUGUST 2023

Examination indicated that total unremitted taxes of Eight Million Four Hundred and Forty Seven Thousand Six Hundred and Thirty Nine Naira Sixty Nine Kobo (8,447,639.69) only were realized and no evidence of payments, contrary to the provision of financial memoranda 17:23 for local Governments. See the attached for more details.

In view of the above, the concerned Officer should be asked to explain or provide the evidences of payments otherwise the Sum be refunded and this Office be inform accordingly.

This is copied to the office of the Auditor General Local Government Councils, Zonal Director Hadejia Zonal Audit Office for their information, guidance and further necessary Action.

DCA
Deputy
H.M

DCA
7/12/23

Ali Musa CNA
Area Auditor
Birniwa Local Government

DCA
Pls treat
@cash JAG 4/12/2023



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

Saa
1
2
Local Querry No.

The, ALG/AUD/HZO/BNW/LQ/07/2023

*Hon Chairman Local Government
Birniwa*

Audit Form 1

Station:

Pv. No.: Birniwa D.G:

Head CC Sub Head: CC

Amount N: CC CC

Payee: 121,291,031.53

Nature of Payment: Various

Date: Various

AUDIT QUERRY

IRREGULAR PAYMENTS

The sum of One Hundred and Twenty One Million Two Hundred and Ninety One Thousand Thirty One Naira Fifty Three Kobo Only (₦121,291,031.53) were expended for Various services rendered to the Local Government. Refer to the attached Schedule for details.

During Audit Examination, we observed that the Payment were not properly made, contrary to the provision of Financial memoranda (FM) 14:4 (2) for Local Governments.

In view of the above, the concerned officers should be asked to rectify the anomalies and re-present the same to this office for Audit re-examination.

This is copied to the office of the Auditor General Local Government Councils, Zonal Director Hadejia Zonal Audit Office for their information, guidance and further necessary Action.

DD GA
Treat pts *AMM*

Ali Musa CNA
Area Auditor

Birniwa Local Government

DCA
Please treat

DCA
7/12/23

Sub Cash AG 4/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

ALG/AUD/HZO/BNW/LQ/08/2023
Local Querry No. Hon Chairman
The, Birniwa
Local Government

Audit Form 1
Station: Birniwa L.G
Pv. No.: CC *Date:* -Aug 23
Head CC *Sub Head:* CC
Amount N: 3,708,755
Payee: Sundry
Nature of Payment: Various
Date: _____

AUDIT QUERRY

UNPRESENTED PAYMENTS VOUCHERS

Posting of Payment Vouchers in to cash book indicated that the Sum of Three Million, Seven Hundred and Eight Thousand Seven Hundred and fifty five Naira only (3,708,755) were paid for Various Services rendered to the Local Government without using prepared Payment Vouchers or concealment to present the Vouchers for examination, refer to the schedule attached for details.

This is contrary to the provision of Financial Memoranda (FM) chapter 14:3 for Local Government.

In view of the above, the concerned officers should be asked to produce and present valid Payment Vouchers for Audit examination or the Sum be refunded and this office be inform.

This is copied to the office of the Auditor General Local Government Councils, Zonal Director Hadejia Zonal Audit Office for their information, guidance and further necessary Action.

DCA
Treat pls
DCA
7/12/23
AG 4/12/23
Pls treat
en/cash
Ali Musa CNA
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, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/09/2023

Local Query No: Hon Chairman
The, Birniwa
Local Government

Audit Form 1
Station: Birniwa Local Government
Pv. No.: CC *Date:* June - Aug 23
Head CC *Sub Head:* CC
Amount N: 17,076,630.30
Payee: Sundry
Nature of Payment: Various
Date: _____

AUDIT QUERRY UN APPROVED PAYMENT VOUCHERS

The Sum of Seventeen Million Seventy Six Thousand Six Hundred and Thirty Naira Thirty Kobo Only (₦17,076,630.30) were expended for various services rendered to the Local Government. See the attached schedule for details.

Audit examination indicated that the above expenditure were not certified by the chief Accounting Officer of the Local Government (Chairman) contrary to the provision of the financial memoranda (FM) Chapter 1:10 for Local Governments

In view of the above, the concerned officers should be asked to explain about the anomalies others wise the Sum be refunded and this office be inform for re-examination.

This is copied to the office of the Auditor General Local Government Councils, Zonal Director, Hadejia Zone for their information, guidance and further necessary Action.

DCA
Treat P/C
Ali Musa CNA
Area Auditor
Birniwa Local Government

DCA
Pls treat
24 CASW AG 4/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

ALG/AUD/HZO/BNW/LQ/10/2023

✓ see
Local Query No. Hon Chairman
The Birniwa
Local Government

Audit Form 1 Birniwa Local Government
Station: CC **Date:** SEP. 2023
Pv. No.: CC **Sub Head:** CC
Head CC **Sub Head:** CC
Amount N: 191,365,717.94
Payee: Sundry
Nature of Payment: Various
Date:

AUDIT QUERRY
UN ACCOUNTED PAYMENTS FOR SEPTEMBER 2023

The Sum of One Hundred Ninety One Million Three Hundred and Sixty Five Thousand Seven Hundred and Seventeen Naira Ninety Four Kobo Only (N191,365,717.94), were paid from the Local Government Over head and project accounts. See the attached for more details.

Examination of Bank Statement indicated that the above Payments were made on directives without the use of prepared valid Vouchers to support the Payments, Contrary to the provision of financial memoranda (FM) Chapter 1:10 (8) for Local Governments.

In view of the above, the concerned officers should either produce authorized Payment Vouchers or to refund the whole amount involved.

This is copied to the office of the Auditor General Local Government Councils and Zonal Director, Hadejia for their information, guidance and further necessary Action.

*DCA
Pls treat
@kashif AG 4/12/23*
*DDCA
Treat & CNA
HAD
A.CA
7/12/23*
Ali Musa CNA
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, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/11/2023
Local Querry No.
Hon Chairman
Birniwa
To:
Local Government

Audit Form I

Station: Birniwa Local Government
Pv. No: CC Date: Sept, 23
Head CC Sub Head: CC
Amount N: 72,728,188.92
Payee: Sundry
Nature of Payment: Various
Date:

AUDIT QUERRY UN AUTHORIZED PAYMENTS VOUCHERS JUNE-SEPTEMBER 2023

The Sum of Seventy Two Million Seven Hundred and Twenty Eight Thousand One Hundred and Eighty Eight Naira Ninety Five Kobo Only (₦72,728,188.95), were paid to the attached Payees.

During the examination of the Payment Vouchers it was observe that the Vouchers were not authorize by the officers controlling the Vote (COV), contrary to the Provision of Financial Memoranda (FM) Chapter 13:12 (2), Authorized each Payment Vouchers by Signing it there by accepting responsibility of its accuracy.

In light of the above therefore, the concerned officer should rectify the anomalies observed.

This is copied to the office of the Auditor General Local Government Councils, Zonal Director Hadejia Zonal Audit Office for their information, guidance and further necessary Action.

DCA
Treat. Pls
Hau
DCA
7/12/23
Ali Musa CNA
Area Auditor
Birniwa Local Government

DCA
Pls deal
24/12/23
AG 4/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

ALG/AUD/HZO/BNW/LQ/12/2023

Hon Chairman
Birniwa
Local Government

Audit Form 1
Birniwa Local Government
Station: CC CC
Pv. No.: CC Date: CC
Head Sub Head:
Amount N: 78,467,200.81
Payee: Sundry
Nature of Payment: Various
Date:

AUDIT QUERRY
UN POSTED PAYMENT VOUCHERS IN TO DAILY ABSTRACT
JUNE TO SEPTEMBER 2023

The sum of Seventy Eight Million Four Hundred and Sixty Seven Thousand Two Hundred Naira Eighty One Kobo only (N78,469,200.81). Were paid for Various services rendered to the Local Government. See the attached for details.

Sequel to posting of Payment Vouchers in to Daily Abstract of expenditure it was observed that the Vouchers were not entered in to Daily Abstract, contrary to the provision of Financial Memoranda (FM) Chapter 21.

In light of the above therefore, the concerned officers should rectify the anomalies and forward the same to this office for Audit posting and re-examination.

This is copied to the office of the Auditor General Local Government and Director, Zonal Audit, Hadejia for their information.

DDCA *Treat PLS* *Ali Musa CNA*
DCA *Han* *Area Auditor*
DCA *Birniwa Local Government*
7/12/23

DCA
PLS deal

24/12/23 JAG 4/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



028

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query N ALG/AUD/HZO/BNW/LQ/13/2023
To: Hon Chairman
Birniwa Local Government

Audit Form 1

Station: Birniwa Local Government
Pv. No.: _____ Date: _____
Head CC June to Aug,
Sub Head _____
Amount CC _____
Payee: 51,477,916
Nature of Payment Sundry
Various
Date: _____

AUDIT QUERRY SERVICES / ITEMS SUPPLIES NOT MADE JUNE TO AUGUST, 2023

The sum of Fifty One Million Four Hundred and Seventy Seven Thousand Nine Hundred and Sixteen Naira only (₦51,477,916), were expended for Various Services rendered to the Local Government see the attached for details.

Examination indicated that all above items supplied could not be traced in the store ledgers records and the services were not evidently supported.

In view of the above therefore, the concerned officers should be asked to explain about the anomalies others wise the Sum be refunded and this office be inform for re-examination.

This is copied to the office of the Auditor General Local Government and Director, Zonal Audit, Hadejia for their information.

DCA
Pls treat
24 Kasuji AG 4/12/23

DCA
Treat P/B
Hmu
DCA
7/12/23
Ali Musa CNA
Area Auditor
Birniwa Local Governe



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

✓
Local Query No. ALG/AUD/HZO/BNW/LQ/14/2023
Hon Chairman
The
Birniwa
Local Government

Audit Form 1

Station: Birniwa L.G
Pv. No.: CC **Date:** June to Sept,
Head CC **Sub Head** CC
Amount N: 38,400,221.24
Payee: Sundry
Nature of Payment: Various
Date:

AUDIT QUERRY

**UN ACCOUNTED PAYMENTS EXTRACTED FROM CASH BOOK
JUNE TO SEPTEMBER, 2023**

The sum of Thirty Eight Million Four Hundred Thousand Two Hundred and Twenty One Naira Twenty Four Kobo (₦38,400,221.24,) were paid from the Local Government. See the attached for more details.

Examination indicated that, the above Payments were made in the cash book without Fully prepared Vouchers to support the payments and posted in to cash book contrary to the provision of Financial memoranda (FM) Chapter 1:10 (8) for Local Governments.

I view of the above concerned officers should either produce authorized payment vouchers and posted in to Cash Book or to refund the whole amount involved.

This is copied to the office of the Auditor General Local Government and Director, Zonal Audit, Hadejia for their information.

DCA
Treat P.O
Ali
DCA
7/12/23
Ali Musa CNA
Area Auditor
Birniwa Local Government

DCA
pls treat
2023 AG 4/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

ALG/AUD/HZO/BNW/LQ/15/2023

✓ ne
Local Query No.
Hon Chairman
Birniwa
Local Government

Audit Form 1
Birniwa Local Government
Station:

Pv. No.: CC Date: June to Sept,

Head CC Sub Head: CC

Amount N: 158,302,643.02

Payee: Sundry

Nature of Payment: Various

Date:

**AUDIT QUERRY
UN PRESENTED RECEIPT VOUCHERS FOR THE PERIOD
OF JUNE TO SEPTEMBER, 2023**

Posting of Receipt Vouchers for the above period as per schedule and Fifty Eight Million Three Hundred and Two Thousand Six Hundred and Forty Three Naira Two Kobo only (₦158,302,643.02), were receipt from various sources to the Vouchers for Government. This is concealment to present the Vouchers for examination.

This is contrary to the provision of financial memoranda (FM) Chapter 14:3 for Local Governments.

In view of the above, the concerned officer should be asked to produce and present valid receipts vouchers for Audit examination.

This is copied to the office of the Auditor General Local Government and Director, Zonal Audit, Hadejia for their information.

DACA
Treat. Dc *Ali Musa*
Hon *CNA*

Ali Musa CNA
Area Auditor

A ACA Birniwa Local Government

7/12/23

DCA
pls dear
AG 4/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

ALG/AUD/HZO/BNWLG/LQ 16/23
Local Querry No.
The Chairman,
The,
Birniwa Local Government

Audit Form 1
Station: Birniwa LGA
Pv. No.: CC Date: Oct, 23
Head CC Sub Head: CC
Amount N: 5,700,000.00
Payee:
Nature of Payment: Travelling & DTA
Trip to Rwanda
Date:

AUDIT QUERRY

UN-REFUNDED PAYMENTS

Payments extracted from the Overhead Local Government Account to the tune of Five Million, Seven Hundred Thousand Naira (N5,700,000:00) only, were made for the purpose of trip to Rwanda in respect of the Chairman, Birniwa Local Government Council. See the attached for more details.

Following the cancellation of the trip before it was made by the Jigawa State House, Audit Examination realized that the money were not been refunded yet, contrary to the Provision of Financial Memoranda Chapter 1.10(3) for Local Government.

In view of the above, therefore, the money paid for the purpose of the trip should be refund immediately and this office be inform accordingly.

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

DCA
Pls deal & Compile
at least by AG 1/2/24
DD CA
report above dated - 2/2/24

Ali Musa, CNA
External Auditor
Birniwa Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/17/2023

Local Querry No. _____
The, Hon Chairman
Birniwa Local Government

Audit Form I
Station: Birniwa L.G
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: N22,111,213
Payee: Sundry People
Nature of Payment: Various Services
Date: _____

AUDIT QUERRY

SERVICES NOT RENDERED FOR THE PERIOD OF OCTOBER TO DECEMBER, 2023

The Sum of Twenty Two Million One Hundred and Eleven Thousand Two Hundred and Thirteen Naira (₦22,111,213) only, were paid for various Services rendered to the Local Government. See the schedule attached for details.

During physical inspection, we realised that the above services were not executed, contrary to the provision of financial memoranda chapter 17:23.

In view of the above, the payees should be asked to execute the works otherwise the total amount be refunded and this office be inform accordingly.

This is copied to the Auditor general, Local Governments Councils Jigawa State and the Zonal Director, Hadejia for their information and further necessary action.

Ali Musa, CNA
Area Auditor, Birniwa LGA

DCA
pls dear
@cash AG 11/3/24
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Chal
DCA 11/3/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



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

ALG/AUD/HZO/BNW/LQ/18/2023

✓ Date

Local Querry No. Hon Chairman
The, Birniwa
Local Government

Audit Form 1
Birniwa Local Government
Station: _____
Pv. No.: CC Date Oct-Dec23
Head _____ Sub Head: CC
Amount N: ₦129,628,334.21
Payee: Sundry
Nature of Payment: Various
Date: _____

**AUDIT QUERRY
UN PRESENTED PAYMENT VOUCHERS**

Posting of Payment Vouchers in to the Cash Book revealed that the Sum Of One Hundred and Twenty Nine Million Six Hundred and Twenty Eight Thousand Three Hundred and Forty Four Naira Twenty One Kobo (₦129,628,344.21) only, were paid for Various services rendered to the Local Government without Payment Vouchers. Refer to the schedule attached for guidance.

This is contrary to the provision of Financial Memoranda (FM) chapter 14:3.

In view of the above, the concerned officers should be asked to produce and present Valid Payment Vouchers for Audit Examination or the sum quoted be Refunded and this office be inform for action.

This is copied to the Auditor general, Local Governments Councils Jigawa State and the Zonal Director, Hadejia for their information and further necessary action.

Ali Musa, CNA
Area Auditor, Birniwa LGA

*DCA
Pls deal
all cash v AG 11/3/24
DMS
not & account
AG 11/3/24*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/19/2023
Note
Local Querry No. Hon Chairman
The Birniwa
Local Government

Audit Form 1
Station: Birniwa Local Government
Pv. No.: CC **Date:** Oct-Dec23
Head: CC **Sub Head:** CC
Amount N: ₦50,889,874
Payee: Sundry
Nature of Payment: Various
Date: _____

AUDIT QUERRY IRREGULAR PAYMENTS

The Sum of Fifty Million Eight Hundred and Eighty Nine Thousand Eight Hundred and Seventy Four Naira only (₦50,889,874), were expended for Various expenditures made to the Local Government. Refer to the attached schedule for details.

During Audit Examination we observed that the Payment were made without the attachment of relevant supporting document. This is contrary to the provision of Financial Memoranda (FM) 14:4 (2).

In view of the above the concerned officer should be asked to rectify the anomalies and re-present the same to this office for Audit re-examination

This is copied to the Auditor general, Local Government Councils Jigawa State and the Zonal Director, Hadejia for their information and further necessary action.

Ali Musa, CNA
Area Auditor, Birniwa LGA

DCA
pls deal

released AG 11/3/24

DCA & act
payer not DCA info sent



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



1 ✓ 1
58

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/HZO/BNW/LQ/29/2023
Local Querry No. Hon Chairman
The, Birniwa Local Government

Audit Form 1
Station: Birniwa Local Government
Py. No.: CC Date: Oct-Dec23
Head CC Sub Head: CC
Amount N: N40,840,145
Payee: Sundry
Nature of Payment: Various
Date:

AUDIT QUERRY

PAYMENT FOR SERVICE / ITEMS SUPPLIES NOT MADE OCT TO DEC, 2023

The Sum of Forty Million Eight Hundred and Forty Thousand One Hundred and Forty Five Naira (₦40,840,145) only, were expended for various expenditures to the Local Government. Refer to the attached schedule for details.

Examinations indicate that all above items stated to have supplied could not be traced in the store ledgers records and the services were not evidently supported.

In view of the above therefore the concerned officers should be asked to explain the anomalies otherwise the Sum be refunded and this office be inform for re-examination.

This is copied to the Auditor general, Local Government Councils Jigawa State and the Zonal Director, Hadejia for their information and further necessary action.

Ali Musa, CNA
Area Auditor, Birniwa LGA

DCA
pls. Jeer
@kashu AG 11/3/24
DD CA
repa and act
not up to spec



**RESPONSE
TO
QUERIES**



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

BNWLG/ADM/PIN/TR/VA/0084/23e

Ref. No.....

ADDRESS

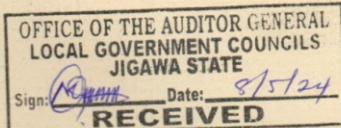
Secretary Complex,
Birniwa,
Jigawa State

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

Dear Sir,

RE- PAYMENT WITHOUT VOUCHER(UNPRESENTED VOUCHERS

JANUARY – MAY, 2023)



Reference to your query letter No. AGL/AUD/HZO/BNW/LQ 1/ 2023 dated 18/7/ 2023 Amounting to the sum of One hundred and ninety five million fourty nine thousand four hundred and seventy naira fifty two kobo (195,049,470.52) only.

In view of the above, all the payment vouchers are produce intake for your further action and are there in the batch for your verification and re inspection

This is copied to the Director Zonal Audit Hadejia and Area Auditor for their information and record purpose.

Best regards.

Umar Baffa

Hon. Chairman.

*DCA - above & below
more than 100k
ab/pne*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

BNW/LG/ADM/FIN/TRV/L/1008/23/e

Ref. No.....

ADDRESS

Secretary Complex,
Birniwa,
Jigawa State

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

Dear Sir,

RE- PAYMENT WITHOUT PROPER DOCUMENTATIONS

Reference to your query letter No. AGL/AUD/HZO/BNW/LQ 2/ 2023 dated 18/7/ 2023 Amounting to the sum of Sixty four million one hundred and thirty five thousand three hundred and nineteen naira ninety nine kobo (64,135,319.99) only.

The documentation are made such as invoice, SRV, council extract, aggrement and approval are there in the batch for your verification and re inspection

This is copied to the Director Zonal Audit Hadejia and Area Auditor for their information and record purpose.

Best regards.

Umar Baffa
Hon. Chairman.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/24
RECEIVED

DCA
Pls dear
[initials] AG 9/5/24

Do as per above seef
accordingly
Notified
Kew
9/5/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q3



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

BNW/LG/ADM/MIN/TR/VA/008/23

Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

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

Dear Sir,

RE- PAYMENT WITHOUT CHAIRMAN APPROVAL JANUARY TO
MAY 2023

Reference to your query letter No. AGL/AUD/HZO/BNW/LQ 3/ 2023 dated 18/7/ 2023 Amounting to the sum of fourty million eight hundred and ninety one thousand eight hundred and seventy nine naira thrity two kobo (40,891,879.32) only.

All the abnormalities are corrected accordingly and the Chairman approval are granted to your observation ,are there in the batch for your verification and re inspection

This is copied to the Director Zonal Audit Hadejia and Area Auditor for their information and record purpose.

Best regards.

Umar Baffa
Hon. Chairman.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 31/5/24
RECEIVED

DCA
Pls deal
RECEIVED AG 31/5/24

RECEIVED
Date above is off
for
21/5/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q4

JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

BNW/LQ/ADM/PIN/HZO/9008/23

Ref. No.....

ADDRESS

Secretary Complex,
Birniwa,
Jigawa State

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

Dear Sir,

RE-UN ACCOUNTED PAYMENT

Reference to your query letter No. AGL/AUD/HZO/BNW/LQ 4/ 2023 dated 18/7/ 2023 Amounting to the sum of four million nine hundred and Fifty thousand (4,950,000.00) only.

In view of the above there fore, all the abnormalities are accounted and corrected accordingly and the payment vouchers are produce with details, are there in the batch for your verification and re inspection

This is copied to the Director Zonal Audit Hadejia and Area Auditor for their information and record purpose.

Best regards.

Umar Baffa

Hon. Chairman.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/24
RECEIVED

DCA
Pls deal
Quarantine AG 8/5/24

Dates
Replies above self
referred accordingly
notified
as required



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q5


JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

BNWLGA/ADN/FAN/YR/LE/1008/2023

Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

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

Dear Sir,

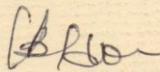
RE-UN ACCOUNTED PAYMENT

Reference to your query letter No. AGL/AUD/HZO/BNW/LQ 5/ 2023 dated 18/7/ 2023 Amounting to the sum of four million six hundred and eighty six thousand One hundred and thirty nine naira thirty two kobo (4,686,139.32) only.

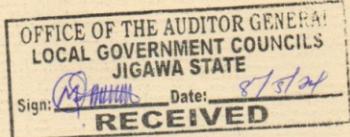
In view of the above there fore, all the abnormalities are accounted and corrected accordingly and are there in the batch for your verification and re inspection

This is copied to the Director Zonal Audit Hadejia and Area Auditor for their information and record purpose.

Best regards.


Umar Baffa

Hon. Chairman.



DCA
Pls Dele
20/08/2024 AG 915124

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also



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

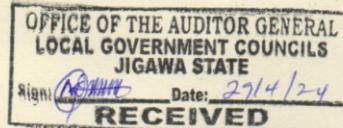
In case of reply please quote
BNWLGAADMINTN/NOV/2023

Ref. No.....

ADDRESS
Secretary Complex,
Birniwa L.G.C.,
Jigawa State

DATE _____

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



Dear sir,

**RE: UN ACCOUNTED PAYMENT VOUCHERS IN RESPECT OF
SURE-P GRANT BALANCE (₦61,743,886.17) 2023**

With reference to your query/inspection report, letter No: LG/AUD/BNW/R.I/5/2023 dated 11th March, 2023 amounting to the sum of Sixty One Million Seven Hundred and Forty Three Thousand Eight Hundred and Eighty Six Naira Seventeen Kobo (₦61,743,886.17) Only.

In view of the above therefore, all the stated Sure-P Grant Balance of (₦61,743,886.17) as un accounted during your inspections are therefore forwarded to January, 2024 for verification and re-inspections please.

This is copies to the Director Zonal Audit Hadejia and Area Auditor for their information and records purpose.

Best regards.

Umar Baffa
Hon. Chairman

Dea

Dea

(w kasu) AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

PS



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNWLGADM/FIN/TR/VOL 1/ 007/23
Ref. No.....
BNWLGADM/FIN/TR/VOL 1/ 007/23

ADDRESS
13/07/2023
Secretary Complex,
Birniwa,
Jigawa State

DATE 13/07/2023

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 27/4/24
RECEIVED

Dear Sir,

RE-UN REMITTED TAX FOR JUNE-AUGUST 2023

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/Q6/11/2023 in respect of the above name subject matter amounting to the sum of eight million four hundred & Fourty seven thousand six hundred and thirty nine sixty nine sixty nine kobo (N8,447,639.69) only were observed during your verification and inspection respectively.

But after going through, all your observations/inspection are hereby corrected accordingly and are there in the batch for further inspections.

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

Best regards

Bello Wakili
Hon. Acting Chairman

Dec
pls treat
(Signature) AG 20/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q7 ✓



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote

Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE _____

BNWLGADM/FIN/TR/VOL 1/ 007/23

13/07/2023

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *29/4/24*
RECEIVED

Dear Sir,

ANSWER TO RE-IRREGULAR PAYMENTS

With reference to the letter No ALG/AUD/HZO/BNW/LQ/Q7/2023 amounting to one hundred & twenty one million two hundred and ninety one thousand thirty one naira fifty three kobo (N121, 291,031.53) only was expended for various services rendered to the local government.

This is to inform you that, all the observation/examination/inspection made with regard to the above mention subject and attached scheduled are rectify and corrected accordingly please. Further verification and inspection please.

this is copies to the director Audit zonal Office Hadejia and Area Auditor for their information and records purpose.

Best regard,

Bello Wakili
Hon. Acting Chairman

DCA

pls treat

(Attn: [redacted]) AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA

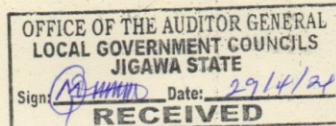
BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
Ref. No..... BNWLGIADM/FIN/TR/VOL 1/ 007/23

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE 13/07/2023

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



Dear Sir,

RE-UPRESENTED PAYMENT VOUCHERS

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/8/2023 dated on September, 2023 in respect of the above name subject matter amounting to the sum of three million seven hundred & eight thousand seven hundred and fifty five naira (N3,708,755) only were observed during your verification and inspection respectively.

But after going through, all your observations/inspection are hereby corrected according are there in the batch for further inspections.

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

Best regards

Bello Wakili
Hon. Acting Chairman

DCA
Pls treat

DCA AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

BNW/LG/ADM/FIN/H/R/PA/008/23

Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

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

Dear Sir,

DCA

pls dear

@kashif AG 9/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *9/5/24*
RECEIVED

RE-UN APPROVED PAYMENT VOUCHERS

Reference to your query letter No. AGL/AUD/HZO/BNW/LQ 9/ 2023 dated June – August, 2023 Amounting to the sum of seventeen million seventy six thousand six hundred and thirty naira thirty kobo (17,076,630.30) only.

In view of your inspection/examination during the exercise, the Chairman has certified and approved all the afore mention document stated during your observation and are there in the batch for re inspection and verification please.

This is copied to the Director Zonal Audit Hadejia and Area Auditor for their information and record purpose.

Best regards.

Umar Baffa

Umar Baffa
Hon. Chairman.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

P10 ✓



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNWLGIADM/FIN/TR/VOL 1/ 007/23
Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE 13/07/2023

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: DR HMM Date: 29/4/24
RECEIVED

Dear Sir,

RE-ACCOUNTED PAYMENT FOR THE MONTH OF SEMTEMBER, 2023

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/10/2023 dated on September, 2023 in respect of the above name subject matter amounting to the sum of one hundred and ninety one million three hundred and sixty five thousand seven hundred and seventeen naira ninety four kobo (**N191, 365,717.94**) only have been produce intake and accounted accordingly are there in the batch & books of account you're your further verification please.

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

Best regards

Bello Wakili
Hon. Acting Chairman

DCA
Pls treat
(Signature) AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote

Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE _____

BNWLGADM/FIN/TR/VOL 1/ 007/23

13/07/2023

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *29/4/24*
RECEIVED

Dear Sir,

**RE-ANSWER UN AUTHORITIZE PAYMENT VOUCHERS FROM JUNE-
SEPTEMBER, 2023**

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/11/2022 in respect of the above name subject matter amounting to the sum of seventy two million seven hundred and twenty eight thousand one hundred and eighty eight naira ninety five kobo (N72,728,188.95) only were observed during your verification and inspection respectively.

But after going through, all your observations/inspection are hereby corrected according are there in the batch for further inspections.

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

Best regards

Bello Wakili
Hon. Acting Chairman

*Dea
P/s treat
Auditor JAG 29/4/24*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q12 ✓



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNWLGIADM/FIN/TR/VOL 1/ 007/23
Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE 13/07/2023

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 29/4/24
RECEIVED

Dear Sir,

RE- UNPOSTED PAYMENT VOUCHER'S IN TO THE DAILY ABSTRACT JUNE –SEPTEMBER 2023

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/12/2023 dated on August, 2023 in respect of the above name subject matter amounting to the sum of seventy eight million four hundred & sixty nine thousand two hundred naira eighty one kobo (N78,469,260.95) only were observed during your verification and inspection respectively.

But after going through, all your observations/inspection are hereby corrected according are there in the batch for further inspections.

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

Best regards

Bello Wakili
Hon. Acting Chairman

DCA
Deal
29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q13



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote

Ref No: BNW/LADM/FIN/TR/VOL.1/007/23

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State, 2023

DATE _____

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 27/4/24
RECEIVED

Dear Sir,

RE- SERVICE/ITEMS SUPPLIES NOT MADE JUNE – AUGUST 2023

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/13/2023 dated on September, 2023 in respect of the above name subject matter amounting to the sum of fifty one million four hundred and seventy seven thousand nine hundred and sixteen naira (N51,477,916) only were observed during your verification and inspection respectively.

This is to inform the Audit, that all the abnormalities are corrected for your next round of verification/inspection please.

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

Best regards

[Signature]
Bello Wakili
Hon. Acting Chairman

DCA
Pls treat
[Signature] AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNWLGIADM/FIN/TR/VOL 1/ 007/23
Ref. No.....

ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE 13/07/2023

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: B. Wakili Date: 29/4/24
RECEIVED

Dear Sir,

**RE-ACCOUNTED PAYMENT, EXTRACTED FOM CASH BOOK June-
SEPT., 2023**

With reference to your query No ALG/AUD/HZO/BNW/I.Q/10/2023 amounting to the sum of Thirty Eight Million Four Hundred Thousand Two Hundred And Twenty One Naira Twenty Four Kobo (**N38, 400,221.24**) only have been accounted into a cash book accordingly/intake and are there for your further verification please.

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

Best regards

Bello Wakili
Hon. Acting Chairman

DCA
Pls treat
all concerned AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote

Ref. No.....

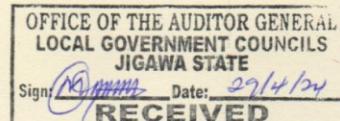
ADDRESS
Secretary Complex,
Birniwa,
Jigawa State

DATE _____

BNWLGADM/FIN/TR/VOL 1/ 007/23

13/07/2023

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



RE-UNPRESENTED RECEIPT VOUCHERS FOR THE PERIOD OF JUNE- SEPTEMBER 2023

With reference to your quarry No ALG/AUD/HZO/BNW/LQ/15/2023 dated September, 2023 in respect of the above amounting to the sum of One Hundred And Fifty Eight Million Three Hundred And Two Thousand Six Hundred And Forty Three Naira Two Kobo (N 158,302,643.02) Only But after your verification, we discover the (RV'S) file intake accordingly and are there at treasury department in batch for your inspections again please.

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

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

Best regards

Bello Wakili

Hon. Acting Chairman

DCA
Pls treat

21/08/24 JAG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q17 ✓

JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

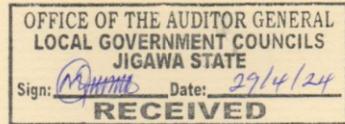
In case of reply please quote

Ref. No.....
BNWLGIADM/FIN/TR/VOL 1/ 007/23

ADDRESS:
Secretariat Complex,
Birniwa,
Jigawa state

DATE: 13/07/202

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



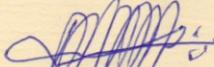
Dear Sir,

**RE-SERVICE NOT RENDERED FOR THE PERIOD OF OCTOBER-
DECEMBER 2023** Q17

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/10/2023 dated on September, 2023 in respect of the above name subject matter amounting to the sum of twenty Two Million One Hundred And Eleven Thousand Two Hundred And Thirteen Naira (**N22, 111,213.00**) only have been produce intake and accounted accordingly are there in the batch & books of account you're your further verification please.

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

Best regards


Bello Wakili
Hon. Acting Chairman

Dea
Pls treat
Q17 cash AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



18
JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNWLG/ADM/FIN/TR/VOE 1/007/23
Ref. No.....

ADDRESS:
Secretariat Complex,
Birniwa,
Jigawa state 18/07/202

DATE: _____

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 27/4/24
RECEIVED

Dear Sir,

RE-UNPRESENTED PAYMENT VOUCHERS Q18

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/10/2023 dated on December, 2023 in respect of the above name subject matter amounting to the sum of One Hundred And Twenty Nine Million Six Hundred & Twenty Eight Thousand Three Hundred And Fourty Four Naira Twenty One Kobo (**N129, 628,344.21**) only have been produce intake and accounted accordingly are there in the batch & books of account for your further verification please.

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

Best regards

[Signature]
Bello Wakili
Hon. Acting Chairman

DCA
Pls treat
Q18 Kasim AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

Q19 ✓



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote
BNWLGADM/TIN/TR/VOL 1/007/23
Ref. No.....

ADDRESS:
Secretariat Complex,
Birniwa,
Jigawa state
Date: 13/07/2022

DATE: _____

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 29/4/24
RECEIVED

Dear Sir,

ANSWER TO RE-IRREGULAR PAYMENTS Q19

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/10/2023 dated on September, 2023 in respect of the above name subject matter amounting to the sum of Fifty Million Eight Hundred and Eighty Nine Thousand Eight Hundred and Seventy Four Naira Only (**N50,889,874.00**) only have been produced and documented accordingly are there in the batch & books of account you're your further verification please.

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

Best regards

[Signature]
Bello Wakili
Hon. Acting Chairman

Dea
Pls treat
@ cashing AA 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023



JIGAWA STATE OF NIGERIA
BIRNIWA LOCAL GOVERNMENT COUNCIL

In case of reply please quote **BNW-LGADM/FIN/TR/VOL1/007/23**
Ref. No.....

ADDRESS:
Secretariat Complex,
Birniwa, 13/07/202
Jigawa state

DATE: _____

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

Dear Sir,

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 29/4/24
RECEIVED

RE-PAYMENT FOR SERVICE/ITEMS SUPPLIERS NOT MADE
OCTOBER-DECEMBER 2023

Reference to your query letter No ALG/AUD/HZO/BNW/LQ/10/2023 dated on September, 2023 in respect of the above name subject matter amounting to the sum of Fourty Million Eight Hundred and Fourty Thousand One Hundred and Fourty Five Naira (**N40, 840,145.00**) only were expended for various service to the Local Government.

The above mention items are actually suppliers but, are not recorded in the store ledger during your inspection/verification exercise, now all the traced supplied items are recorded accordingly in the store ledgers for your re-inspection please

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

Best regards

[Signature]
Bello Wakili
Hon. Acting Chairman

DCA
Pls treat
[Signature] AG 29/4/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2023

