BIRNIWA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
BIRNIWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

BIRNIWA

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2025

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BIRNIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. BNLG/PRE/FIN/28/V.1/120

24th March, 2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

The Auditor General
Local Government Audit
Dutse,
Jigawa State.

DSA
Pls deal
24/3/26

FORWARDING FOR THE FINANCIAL STATEMENT FOR THE YEAR ENDING 2025 IPSAS ACCRUAL BASIS

With regard, I am directed to write and forward the financial statement for our ended year 2025 IPSAS Accrual Basis softcopy and hard copy as per attached.

Best regards,

BUKAR SHU'AIBU
Treasurer
For: Hon. Chairman

HON. SHEHU BABA BIRNIWA
EXECUTIVE CHAIRMAN
BIRNIWA LOCAL GOVT.

JIGAWA STATE OF NIGERIA

BIRNIWA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

Address: Secretariat Complex, Birniwa Local Govt., Jigawa State

BNW/TR/AUD/VOL.XXX

RESPONSIBILITY FINANCIAL STATEMENT

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

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

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

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

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

24-3-2026	24/3/26
BUKAR SHUAIBU	**SHEHU BABA**
TREASURER	EXERCUTIVE CHAIRMAN

03BNW

BIRNWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________ *Date:*______________________

BIRNIWA LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:

1. **General information**

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

2.1 **Statement of compliance with IPSAS and explanations**

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

The Financial Statements presented include:
Statement 1: Consolidated Statement of Financial Performance
Statement 2: Consolidated Statement of Financial Position
Statement 3: Consolidated Statement of Cash Flows
Statement 4: Consolidated Statement of Changes in Equity
Statement 5: Comparisons of Budgeted and Actual
Notes to the Accounts

2.2 **The Accounting Policies**

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

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

C. Other Accounting Policies

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

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

3. **Reporting Currency**
The GPFS shall be prepared in the Nigerian Naira.

4. **Consolidation Policy (applicable to controlling entities)**

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

1. **General information**

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

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

5. **Comparative Information**

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

6. **Completeness**

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

7. **Prudence**

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

8. **Neutrality**

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

9. **Verifiability**

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

10. **Understandability**

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

11. **Budget Figures**

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

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

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

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

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

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

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

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

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

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Birniwa Local Government Councils for the Year Ended 31st December, 2025

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,051,125,410.19	Government Share of FAAC (Statutory Revenue)	1	3,757,060,101.22	4,282,890,143.00		4,282,890,143.00	525,830,041.78
2,119,278,262.55	Government Share of VAT	2	2,717,863,237.57	2,646,000,000.00		2,646,000,000.00	(71,863,237.57)
0.00	Tax Revenue	3	0.00	50,000.00		50,000.00	50,000.00
9,499,981.69	Non Tax Revenue	4	96,085,202.34	37,840,000.00		37,840,000.00	(58,245,202.34)
98,722,381.60	Transfer from Other Government Entities	5	134,940,985.12	2,000,000.00		2,000,000.00	(132,940,985.12)
4,278,626,036.03	**Total Revenue (a)**		**6,705,949,526.25**	**6,968,780,143.00**		**6,968,780,143.00**	**262,830,616.75**
	EXPENDITURE						
883,918,018.66	Salaries & Wages	6	1,440,773,163.27	1,611,295,890.45		1,611,295,890.45	170,522,727.18
65,285,954.11	Social Benefit	7	216,818,128.06	128,000,000.00		128,000,000.00	(88,818,128.06)
1,370,317,129.16	Overhead Cost	8	2,620,404,905.79	2,905,947,677.00	176,787,797.00	2,729,159,880.00	285,542,771.21
	Other over head cost		0.00	0.00			0.00
927,371,868.83	Grants & Contributions	9	1,410,983,691.17	754,700,000.00	20,000,000.00	734,700,000.00	(656,283,691.17)
776,751,666.30	Transfer to other Govt . Agencies	10	233,082,591.41	452,706,000.00	25,000,000.00	427,706,000.00	219,623,408.59
109,539,797.99	Depreciation		162,118,092.35	0.00			(162,118,092.35)
	Capital Expenditure						
4,133,184,435.05	**Total Expenditure (B)**		**6,084,180,572.05**	**5,852,649,567.45**	**221,787,797.00**	**5,630,861,770.45**	**(231,531,004.60)**
							0.00
145,441,600.98	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		**621,768,954.20**				
							0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/(Expenses) (D)		0.00	0.00	0.00	0.00	0.00
							0.00
145,441,600.98	**Net Surplus/ (Deficits) from Ordinary Activities e = (C+D)**		**621,768,954.20**	**0.00**	**0.00**	**0.00**	**0.00**
							0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						0.00
145,441,600.98	**Net Surplus/ (Deficits) for the period G=(E-F)**		**621,768,954.20**	**0.00**	**0.00**	**0.00**	**0.00**

The accompanying notes form part of these statements

24-3-2026

BUKAR SHUAIBU
Treasurer
Birniwa Local Government, Jigawa State

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	NOTES	2025	2025	2024	2024
ASSETS		₦	₦	₦	₦
Current Assets					
Cash and Cash Equivalents	14	62,885,329.66	0.00	11,288,087.74	0.00
Receivables	15	9,700,879.00	0.00	9,700,879.00	0.00
Prepayments					
Inventories					
Total Current Assets : A		0.00	**72,586,208.66**	0.00	**20,988,966.74**
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	4,111,267,122.28	0.00	3,541,095,410.00	0.00
Intangible Assets		0.00	4,111,267,122.28	0.00	0.00
Total Non Current Assets : B		0.00	0.00	0.00	**3,541,095,410.00**
Total Assets : C = A + B			**4,183,853,330.94**		**3,562,084,376.74**
LIABILITIES:-					
Current Liabilities					
Deposits	17	26,439,819.00		26,439,819.00	
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities : D			**26,439,819.00**		**26,439,819.00**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	6,617,208.00		6,617,208.00	
Total Non Current Liabilities : E			**6,617,208.00**		**6,617,208.00**
Total Liabilities : F = D + E			**33,057,027.00**		**33,057,027.00**
Net Assets: G = C - F			**4,150,796,303.94**	**0.00**	**3,529,027,349.74**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	3,388,093,110.00	0.00	3,388,093,110.00	0.00
Accumulated Surplus/(Deficits)	20	762,703,193.94	0.00	140,934,239.74	0.00
Minority Interest		0.00	0.00		0.00
Total Net Assets/Equity: H = G			**4,150,796,303.94**		**3,529,027,349.74**

The accompanying notes form part of these statements

24-3-2026

BUKAR SHUAIBU
Treasurer
Birniwa Local Government, Jigawa State

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	**NOTES**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	**1**	3,757,060,101.22	0.00	2,051,125,410.19	0.00
Government Share of VAT	**2**	2,717,863,237.57	0.00	2,119,278,262.55	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	96,085,202.34	0.00	9,499,981.69	0.00
Transfer from Other Government Entities	**5**	134,940,985.12	0.00	98,722,381.60	0.00
Total Inflow from operating Activities (A)		**6,705,949,526.25**	**6,705,949,526.25**	**4,278,626,036.03**	**4,278,626,036.03**
Outflows					
Salaries & Wages	**6**	1,440,773,163.27	0.00	883,918,018.66	0.00
Social Benefits	**7**	216,818,128.06	0.00	65,285,954.11	0.00
Overhead Cost	**8**	2,620,404,905.79	0.00	1,370,317,129.16	0.00
Grants & Contributions	**9**	1,410,983,691.17	0.00	927,371,868.83	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	**10**	233,082,591.41	0.00	776,751,666.30	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		**5,922,062,479.70**	**5,922,062,479.70**	**4,023,644,637.06**	**4,023,644,637.06**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		**0.00**	**783,887,046.55**	**0.00**	**254,981,398.97**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE					
CONSTRUCTION AND PURCHASES OF PPE	**11**	(732,289,804.63)	0.00	(262,542,097.99)	0.00
Net Cash Flow from Investing Activities		0.00	**(732,289,804.63)**	**0.00**	**(262,542,097.99)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	**12**	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	**0.00**	**0.00**
Net Cash Flow From All Activities			51,597,241.92	0.00	(7,560,699.02)
Cash & Its Equivalent as at 1st January, 2025			11,288,087.74	0.00	18,848,786.76
Cash & Its Equivalent as at 31st December, 2025			**62,885,329.66**	0.00	**11,288,087.74**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			621,768,954.20	0.00	145,441,600.98
Add Back Non-Cash Movement Items:			0.00	0.00	0.00
Depreciation			162,118,092.35	0.00	109,539,797.99
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	0.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(732,289,804.63)	0.00	0.00	0.00
Total Items Classified as Investing Activities			**(732,289,804.63)**		**0.00**
Net Cash Flow From All (Operating) Activities		**0.00**	51,597,241.92	0.00	254,981,398.97
Cash & it's Equivalent as at 1 January,205		0.00	11,288,087.74	0.00	18,848,786.76
Cash & it's Equivalent as at 31 December,2025		**0.00**	**62,885,329.66**	**0.00**	**273,830,185.73**

The accompanying notes form part of these statements

24-3-2026

BUKAR SHUAIBU
Treasurer
Birniwa Local Government, Jigawa State

BIRNIWALOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	.	₦	₦	₦
Balance at 1st Jan.2025	3,388,093,110.00		140,934,239.74	3,529,027,349.74
Change in Accounting Policies				0.00
Restated balance	3,388,093,110.00		140,934,239.74	
Surplus on Revaluation on Property				
Deficit on Revaluation of Investment				
Net Gains and Losses not Recognized in the Financial Performance				
Net Surplus for the period			621,768,954.20	621,768,954.20
Balance at 31December 2025				
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)				
Surplus on Revaluation of Investment				
Net gains and Losses not Recognized in the Statement of Financial Performance				
Net Surplus for the Period				
Closing Balance as at 31st 12 2025	**3,388,093,110.00**		**762,703,193.94**	**4,150,796,303.94**

The accompanying notes form part of these statements

24-3-2026

BUKAR SHUAIBU
Treasurer
Birniwa Local Government, Jigawa State

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	STATUTORY ALLOCATION	2,601,711,398.71	1,200,000,000.00	(1,401,711,398.71)	510,298,700.85
	SHARE OF EXCHANGE	196,525,719.84	800,000,000.00	603,474,280.16	1,191,811,227.23
	SHARE OF NON OIL REVENUE	23,838,634.92	0.00	(23,838,634.92)	59,596,587.30
	FOREX EQUALIZATION	42,075,413.02	1,400,000,000.00	1,357,924,586.98	2,830,350.90
	E-MONEY	141,441,861.00	200,000,000.00	58,558,139.00	68,293,101.08
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	33,607,742.02
	ADD FAAC RECEIPT	708,577,563.18	482,890,143.00	(225,687,420.18)	184,687,700.81
	SOLID	5,852,473.55	200,000,000.00	194,147,526.45	0.00
	TOTAL	**3,757,060,101.22**	**4,282,890,143.00**	**525,830,041.78**	**2,051,125,410.19**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	FARIS CLUB	E-MONEY	ECOLOGICAL	ADD FAAC RECEIPT	SOLID	TOTAL
JANUARY	75,882,626.13	85,114,243.55	0.00	0.00	10,710,341.93	0.00	279,206,331.48	0.00	450,913,543.09
FEBRUARY	155,490,506.10	44,382,770.49	0.00	0.00	7,033,339.38	0.00	314,384,151.60	0.00	521,290,767.57
MARCH	165,740,442.50	0.00	0.00	0.00	11,914,905.85	0.00	0.00	5,852,473.55	183,507,821.90
APRIL	191,181,942.03	6,604,702.52	0.00	0.00	8,509,433.03	0.00	0.00	0.00	206,296,077.58
MAY	195,174,343.84	17,403,546.14	0.00	21,037,446.51	13,245,921.75	0.00	0.00	0.00	246,861,258.24
JUNE	178,073,857.69	16,552,477.57	0.00	0.00	9,423,201.93	37,037,037.00	0.00	0.00	241,086,574.19
JULY	214,699,384.48	8,664,440.79	23,838,634.92	21,037,966.51	9,935,543.79	0.00	0.00	0.00	278,175,970.49
AUGUST	277,757,672.27	8,844,164.35	0.00	0.00	12,786,744.92	0.00	114,987,080.10	0.00	414,375,661.64
SEPTEMBER	287,615,851.20	8,959,374.43	0.00	0.00	10,947,561.30	0.00	0.00	0.00	307,522,786.93
OCTOBER	263,216,919.25	0.00	0.00	0.00	17,373,859.60	0.00	0.00	0.00	280,590,778.85
NOVEMBER	294,444,160.95	0.00	0.00	0.00	16,162,899.23	0.00	0.00	0.00	310,607,060.18
DECEMBER	302,433,692.27	0.00	0.00	0.00	13,398,108.29	0.00	0.00	0.00	315,831,800.56
TOTAL	**2,601,711,398.71**	**196,525,719.84**	**23,838,634.92**	**42,075,413.02**	**141,441,861.00**	**37,037,037.00**	**708,577,563.18**	**5,852,473.55**	**3,757,060,101.22**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,717,863,237.57**	**2,646,000,000.00**	**(71,863,237.57)**	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	JANUARY	210,815,929.08	0.00	210,815,929.08	155,868,471.47	0.00	155,868,471.47
	FEBRUARY	251,031,297.29	0.00	251,031,297.29	135,230,656.35	0.00	135,230,656.35
	MARCH	214,427,959.62	0.00	214,427,959.62	145,522,695.22	0.00	145,522,695.22
	APRIL	210,111,121.36	0.00	210,111,121.36	177,304,042.11	0.00	177,304,042.11
	MAY	207,421,009.11	0.00	207,421,009.11	162,859,816.87	0.00	162,859,816.87
	JUNE	239,091,246.46	0.00	239,091,246.46	162,060,065.91	0.00	162,060,065.91
	JULY	226,984,370.24	0.00	226,984,370.24	177,525,940.83	0.00	177,525,940.83
	AUGUST	225,739,695.30	0.00	225,739,695.30	201,708,799.08	0.00	201,708,799.08
	SEPTEMBER	240,603,667.94	0.00	240,603,667.94	182,669,609.02	0.00	182,669,609.02
	OCTOBER	289,679,511.40	0.00	289,679,511.40	188,350,364.55	0.00	188,350,364.55
	NOVEMBER	233,206,424.64	0.00	233,206,424.64	222,738,070.76	0.00	222,738,070.76
	DECEMBER	168,751,005.13	0.00	168,751,005.13	207,439,730.38	0.00	207,439,730.38
	TOTAL	**2,717,863,237.57**	0.00	**2,717,863,237.57**	**2,119,278,262.55**	0.00	**2,119,278,262.55**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	2,085,202.34	50,000.00	(2,035,202.34)	0.00
	TOTAL	**2,085,202.34**	**50,000.00**	(2,035,202.34)	0.00
4	**NON TAX REVENUE**				
	Non tax Revenue	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	LICENCES	17,530,590.00	4,740,000.00	(12,790,590.00)	1,885,800.00
	FEES	13,020,650.00	23,670,000.00	10,649,350.00	5,176,081.69
	FINE	**8,390,420.00**	0.00	0.00	0.00
	EARNINGS	25,190,600.00	5,000,000.00	(20,190,600.00)	2,183,800.00
	SALES	0.00	2,130,000.00	0.00	0.00
	RENT	10,600,700.00	2,300,000.00	(8,300,700.00)	210,300.00
	INVESMENT INCOME	9,087,040.00	0.00	0.00	0.00
	INTEREST EARNED	10,180,000.00	0.00	(10,180,000.00)	0.00
	REPAYMENT	0.00	6,350,000.00	0.00	0.00
	REIMBUSTMENT	0.00	2,000,000.00	0.00	0.00
	TOTAL	**94,000,000.00**	**46,190,000.00**	0.00	0.00
	TOTAL OF INCOME TAX	2,085,202.34	0.00	0.00	0.00
	GRAND TOTALTOTAL	**96,085,202.34**	**37,840,000.00**	**(58,245,202.34)**	**9,455,981.69**
4a	**NON TAX REVENUE**				
	Break Down of Non tax Revenue				
	LICENCES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Hawkers permits	78,000.00	200,000.00	122,000.00	53,600.00
	Tractor Hiring services	2,202,000.00	2,000,000.00	(202,000.00)	1,380,000.00
	Cart Licenses	0.00	200,000.00	0.00	0.00
	Radio/Television station	0.00	50,000.00	0.00	0.00
	Hackney Permit Licenses fees	0.00	300,000.00	0.00	0.00
	Motorcycle Licenses fees	0.00	150,000.00	0.00	0.00
	Hunting Permit	0.00	50,000.00	0.00	0.00
	Cinematograph/photo	0.00	200,000.00	0.00	0.00
	licenses Hotel and restaurant	0.00	500,000.00	0.00	0.00
	Trade/Cures Permit	23,000.00	50,000.00	27,000.00	64,000.00
	Abattoir / Slaughter House	191,000.00	300,000.00	109,000.00	56,000.00
	Welding Machine licenses	0.00	100,000.00	0.00	0.00
	Auto Spare Parts	0.00	100,000.00	0.00	0.00
	Building Material/Block	0.00	300,000.00	0.00	0.00
	Sewing/tailoring	0.00	100,000.00	0.00	0.00
	Barbing saloon	0.00	50,000.00	0.00	0.00
	Local Hair Barbing salon	0.00	50,000.00	0.00	0.00
	vulcanize licenses	0.00	20,000.00	0.00	0.00
	panel Beaters licenses	0.00	20,000.00	0.00	0.00
	TOTAL	**2,494,000.00**	**4,740,000.00**	**2,246,000.00**	1,553,600.00

	FEES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Tender Fees	12,900,078.00	10,000,000.00	(2,900,078.00)	4,595,449.68
	Business / Petty Trade Operating Fees	25,000.00	100,000.00	75,000.00	30,000.00
		20,000.00	0.00	(20,000.00)	148,132.01
	Auto Mechanic/Carwash	8,000.00	100,000.00	92,000.00	4,000.00
	Slaughters stock/slaughter House	50,000.00	200,000.00	150,000.00	72,500.00
	Contractor Registration Fees	2,799,039.00	4,000,000.00	1,200,961.00	0.00
	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	70,000.00	1,000,000.00	930,000.00	0.00
	Indigene	40,000.00	3,000,000.00	2,960,000.00	0.00
	Survey/Paining/Building	0.00	200,000.00	0.00	0.00
	Birth and Death Registration	0.00	100,000.00	0.00	0.00
	land use/sand dredging fees	0.00	3,000,000.00	0.00	0.00
	Timber forest fees	0.00	50,000.00	0.00	0.00
	customary	0.00	500,000.00	0.00	0.00
	Building Plan approval fees	0.00	300,000.00	0.00	0.00
	Title /plot Transfer	0.00	100,000.00	0.00	0.00
	corn grinding licenses	0.00	20,000.00	0.00	0.00
	Workshop fees	0.00	50,000.00	0.00	0.00
	motor vehicle	0.00	300,000.00	0.00	0.00
	water charges	0.00	50,000.00	0.00	0.00
	Business Center operation	0.00	500,000.00	0.00	0.00
	Environmental impact	0.00	100,000.00	0.00	0.00
	Loan	13,500.00	0.00	(13,500.00)	0.00
	TOTAL	**15,925,617.00**	**23,670,000.00**	**7,744,383.00**	**0.00**
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Produce from sale of farm produce	931,500.00	1,000,000.00	68,500.00	13,000.00
	Sales of store/scarps	0.00	1,000,000.00	0.00	0.00
	sales of photography/photo	0.00	30,000.00	0.00	0.00
	Butches licenses	0.00	50,000.00	0.00	0.00
	Cold room	0.00	50,000.00	0.00	0.00
	TOTAL	**931,500.00**	**2,130,000.00**	**1,198,500.00**	**13,000.00**
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Cattle Market/Dealers	670,000.00	1,500,000.00	830,000.00	525,000.00
	Earning from Market	2,074,000.00	3,000,000.00	926,000.00	1,185,000.00
	Earning from Motor Park	478,400.00	0.00	(478,400.00)	372,800.00
	Earning from Comm., Activities, shop & shopping centre	962,000.00	0.00	(962,000.00)	61,000.00
	Cattles dealer	0.00	400,000.00	0.00	0.00
	Hire of sump lorry and others	0.00	100,000.00	0.00	0.00
	TOTAL	**4,184,400.00**	**5,000,000.00**	815,600.00	**2,143,800.00**
	SALES/RENT				
	Rent on government Building	55,000.00	2,000,000.00	1,945,000.00	170,000.00
	Rent on Govt. Property	0.00	300,000.00	0.00	0.00
	TOTAL	**55,000.00**	**2,300,000.00**	2,245,000.00	**170,000.00**

	REPAYMENT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Refund of Overpayment	743,690.00	5,000,000.00	4,256,310.00	0.00
	motor vehicle	0.00	100,000.00	0.00	0.00
	Bicycle Advanced	0.00	50,000.00	0.00	0.00
	motor vehicle refurbishing loan	0.00	200,000.00	0.00	0.00
	unclaimed Deposit	0.00	1,000,000.00	0.00	0.00
	TOTAL	0.00	**6,350,000.00**	6,350,000.00	0.00
	REIMBUSTMENT	0.00	2,000,000.00	0.00	0.00
	Grand and Reimbursement	0.00	**2,000,000.00**	0.00	0.00
	GRAND TOTAL	**24,334,207.00**	**46,190,000.00**	21,855,793.00	0.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	12,500,000.00	0.00	(12,500,000.00)	95,261,875.00
	40% PHC STAFF SALARY	120,465,478.52	0.00	0.00	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Government Entities	**134,940,985.12**	2,000,000.00	(132,940,985.12)	**97,237,381.60**
	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	JANUARY	0.00	0.00	164,625.55	15,000.00
	FEBRUARY	0.00	0.00	164,625.55	13,346,875.00
	MARCH	0.00	11,993,858.85	164,625.55	10,000,000.00
	APRIL	500,000.00	12,045,325.08	164,625.55	500,000.00
	MAY	0.00	12,008,458.72	164,625.55	11,400,000.00
	JUNE	10,000,000.00	12,067,516.26	164,625.55	11,400,000.00
	JULY	2,000,000.00	12,071,822.57	164,625.55	2,100,000.00
	AUGUST	0.00	12,051,462.93	164,625.55	0.00
	SEPTEMBER	0.00	12,083,037.06	164,625.55	30,500,000.00
	OCTOBER	0.00	12,077,734.73	164,625.55	10,000,000.00
	NOVEMBER	0.00	12,015,434.43	164,625.55	6,000,000.00
	DECEMBER	0.00	12,050,827.89	164,625.55	0.00
	TOTAL	**12,500,000.00**	**120,465,478.52**	**1,975,506.60**	**95,261,875.00**

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	**6PERSONNEL COST**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	6,674,440.40	52,606,887.00	45,932,446.60	16,813,258.44
	Legislative Council	22,097,505.13	51,923,839.00	29,826,333.87	11,650,111.78
	Administrative and General services	42,224,836.10	41,168,894.00	(1,055,942.10)	26,181,870.36
	SUB-TOTAL	**70,996,781.63**	**145,699,620.00**	**74,702,838.37**	**54,645,240.58**
	ECONOMIC SECTOR				
	Agriculture Section	5,688,390.01	8,730,835.00	3,042,444.99	5,130,181.87
	Forestry Section	7,078,443.56	10,349,151.00	3,270,707.44	6,463,923.05
	Livestock Section (Veterinary)	28,969,649.24	24,028,455.00	(4,941,194.24)	19,065,144.55
	Treasury Account Section	26,401,936.35	21,566,713.00	(4,835,223.35)	17,139,099.86
	Internal Audit	1,969,395.55	4,054,275.00	2,084,879.45	1,181,889.59
	Planning, Research & Statistics Department	8,396,406.09	5,919,918.00	(2,476,488.09)	
	Monitoring & Evaluation		0.00	0.00	5,750,076.31
	Statistics	17,293,478.07	8,751,276.00	(8,542,202.07)	9,067,324.64
	Treasury Revenue Section	14,283,614.76	12,390,973.00	(1,892,641.76)	7,814,333.95
	Road & Communication Section	2,764,887.05	9,271,851.00	6,506,963.95	2,790,689.77
	Mechanical Section	8,674,187.87	11,308,196.00	2,634,008.13	5,044,094.17
	Electrical Section	1,829,710.33	2,435,492.00	605,781.67	1,183,004.42
	Land & Survey Section	2,921,142.64	5,217,881.00	2,296,738.36	2,053,591.93
	Building Section	3,818,077.62	4,277,928.00	459,850.38	2,547,862.15
	SUB-TOTAL	**130,089,319.14**	**128,302,944.00**	**(1,786,375.14)**	**85,231,216.26**
	SOCIAL SECTOR				
	Local Education Authority		0.00		
	Education (Non-Teaching Staff)	92,648,367.76	70,261,756.00	(22,386,611.76)	49,290,677.21
	Education (Teaching Staff)	841,257,897.56	946,982,416.15	105,724,518.59	489,269,549.25
	Adult Education		24,650,116.00	24,650,116.00	
	Other Education		261,695,093.30	261,695,093.30	
	Preventive (Water, Sanitation and Hygiene)	45,913,979.16	5,545,136.00	(40,368,843.16)	29,071,437.46
	Curative	215,284,493.66		(215,284,493.66)	148,220,807.03
	Rural Water Supply	7,046,415.60		(7,046,415.60)	3,399,487.60
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	11,168,885.30	9,177,532.00	(1,991,353.30)	9,180,628.38
	Information, Youth, Sport & Culture	12,868,532.13	9,589,106.00	(3,279,426.13)	7,699,483.56
	Social Welfare Section	12,507,949.91	8,376,179.00	(4,131,770.91)	7,411,303.19
	Trade Section and Cooperatives	990,541.42	1,015,992.00	25,450.58	498,188.14
	SUB TOTAL	**1,239,687,062.50**	**1,337,293,326.45**	**97,606,263.95**	**744,041,561.82**
	GRAND TOTAL	**1,440,773,163.27**	**1,611,295,890.45**	**170,522,727.18**	**883,918,018.66**

NOTE	DETAILS OF OVER-HEAD CHARGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	67,860,000.00	62,000,000.00	(5,860,000.00)	59,817,735.20
	Legislative Council	41,500,000.00	36,000,000.00	(5,500,000.00)	20,275,500.00
	Administrative and General services	538,449,788.00	220,500,000.00	(317,949,788.00)	327,101,219.60
	SUB-TOTAL	**647,809,788.00**	**318,500,000.00**	(329,309,788.00)	**407,194,454.80**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	33,416,467.00	11,000,000.00	(22,416,467.00)	7,482,000.00
	Forestry Section	4,410,000.00	6,000,000.00	1,590,000.00	2,270,000.00
	Livestock Section (Veterinary)	12,542,000.00	21,000,000.00	8,458,000.00	13,965,000.00
	Treasury Account Section	56,230,000.00	560,126,000.00	503,896,000.00	39,333,815.09
	Internal Audit	4,390,000.00	5,500,000.00	1,110,000.00	1,906,662.00
	Planning, Research & Statistics Department	93,497,200.00	20,500,000.00	(72,997,200.00)	19,639,000.00
	Monitoring & Evaluation			0.00	
	Statistics	3,000,000.00	32,000,000.00	29,000,000.00	
	Treasury Revenue Section	26,618,125.00	7,000,000.00	(19,618,125.00)	11,872,000.00
	Road & Communication Section	24,416,252.25	36,000,000.00	11,583,747.75	28,933,296.00
	Mechanical Section	133,259,630.00	95,000,000.00	(38,259,630.00)	64,510,942.28
	Electrical Section	78,202,032.00	246,000,000.00	167,797,968.00	65,203,044.71
	Land & Survey Section		5,500,000.00	5,500,000.00	
	Building Section	27,293,650.00	50,500,000.00	23,206,350.00	44,584,938.00
	SUB-TOTAL	**497,275,356.25**	**1,096,126,000.00**	598,850,643.75	**0.00**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			-	
	Education (Non-Teaching Staff)	7,525,120.21	30,000,000.00	22,474,879.79	0.00
	Education (Teaching Staff)	66,345,000.00	0.00	(66,345,000.00)	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education			0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	79,814,500.00	71,000,000.00	(8,814,500.00)	53,643,000.00
	Curative	71,075,000.00	57,000,000.00	(14,075,000.00)	52,011,642.00
	Rural Water Supply	98,181,603.00	177,000,000.00	78,818,397.00	28,874,504.46
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	154,108,750.00	26,000,000.00	(128,108,750.00)	70,572,975.00
	Information, Youth, Sport & Culture	26,065,000.00	16,580,000.00	(9,485,000.00)	11,133,930.95
	Social Welfare Section	32,977.00	44,126,000.00	44,093,023.00	22,684,000.00
	Trade Section and Cooperatives	15,050,000.00	5,500,000.00	(9,550,000.00)	1,000,000.00
	SUB-TOTAL	**518,197,950.21**	**434,363,880.00**	**(83,834,070.21)**	**239,920,052.41**
	TOTAL	**1,663,283,094.46**	**1,848,989,880.00**	**185,706,785.54**	0.00
	TOTAL OVER HEAD COST BY SECTOR	**957,121,811.33**	**880,170,000.00**	**(76,951,811.33)**	0.00
	GRAND TOTAL	**2,620,404,905.79**	**2,729,159,880.00**	**(108,754,974.21)**	0.00

	OTHER OVER HEAD COST FROM CAPITAL, RECURRENTS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMIN SECTOR				
	Settlement of Outstanding Liability	49,651,521.19	40,000,000.00	(9,651,521.19)	0.00
	Land Compensation	26,695,000.00	30,000,000.00	3,305,000.00	0.00
	General Renovation of Local Government Secretariat	29,724,866.83	30,000,000.00	275,133.17	0.00
	General Renovation of District Head at Birniwa	35,405,948.98	30,000,000.00	(5,405,948.98)	0.00
	General Renovation Senior & Junior Staff Quarters	18,088,720.00	0.00	(18,088,720.00)	0.00
	Purchase of Working Materials for Census Exercises	4,000,000.00	10,000,000.00	6,000,000.00	0.00
	Renovation of Juma'at Mosques at Birniwa	5,056,046.50	25,000,000.00	19,943,953.50	0.00
	CONTRIBUTION Purchase of 2Nos Hilux Toyota	23,562,500.00		(23,562,500.00)	0.00
	Renovation of Five Daily Prayer Mosques at 11 Wards	3,980,211.67	21,000,000.00	17,019,788.33	0.00
	TOTAL	**196,164,815.17**	**186,000,000.00**	**(10,164,815.17)**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Grains/Transportation Palling	55,331,500.00	30,000,000.00	(25,331,500.00)	0.00
	Road Side Tree Planting	5,950,000.00	10,000,000.00	4,050,000.00	0.00
	Demarcation of Grazing Reserves Cattle Route	8,640,000.00	10,000,000.00	1,360,000.00	0.00
	Danmodi Rice Millionaire Initiative (Matamu Birniwa)	62,232,000.00	50,000,000.00	(12,232,000.00)	0.00
	Women Empowering (Goat)Breading	10,850,000.00	20,000,000.00	9,150,000.00	0.00
	Control of Queller Bird & Other Insets	2,600,000.00	10,000,000.00	7,400,000.00	0.00
	Purchase of Agro Chemical & Vet Drugs	5,450,000.00	20,000,000.00	14,550,000.00	0.00
	Purchase of Work Bull Initiation	30,930,000.00	40,000,000.00	9,070,000.00	0.00
	Control of Erosion	4,696,300.00	40,000,000.00	35,303,700.00	0.00
	Contribution to community Dev. Project Programme	27,009,960.50	20,000,000.00	(7,009,960.50)	0.00
	Earth Filling Across Birniwa Local Government	37,221,687.00	30,000,000.00	(7,221,687.00)	0.00
	SUB TOTAL	**250,911,447.50**	**280,000,000.00**	**29,088,552.50**	0.00

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	54,251,925.72	43,000,000.00	(11,251,925.72)	13,915,593.72
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	54,999,330.35	60,000,000.00	5,000,669.65	42,556,228.94
	CONTRIBUTION TO PENSION FOR PHC STAFF	18,677,983.11	25,000,000.00	6,322,016.89	8,814,131.45
	CPS 17% Outstanding Payment to CPS	88,888,888.88	0.00	0.00	0.00
	TOTAL	**216,818,128.06**	**128,000,000.00**	**(88,818,128.06)**	**65,285,954.11**

NOTE	SOCIAL SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
8	Purchase of Working Materials for Communal group	11,450,000.00	20,000,000.00	8,550,000.00	0.00
	Educational Support for Student in tertiary Institution	31,600,500.00	15,000,000.00	(16,600,500.00)	0.00
	Delivery Support for Birth Mama Kits	2,500,000.00	20,000,000.00	17,500,000.00	0.00
	Support for the General Renovation of Birniwa Special Primary School	61,296,547.19	20,000,000.00	(41,296,547.19)	0.00
	Purchase of Hand Pump Materials	133,827,303.97	84,470,000.00	(49,357,303.97)	0.00
	Purchase of Materials/Equipment for Solar Repairs	11,392,664.50	40,000,000.00	28,607,335.50	0.00
	Youth Empowerment Programme Sewing Machine Etc	32,139,750.00	30,000,000.00	(2,139,750.00)	0.00
	Logistics Support to Less Privilege	14,000,000.00	27,700,000.00	13,700,000.00	0.00
	Purchase of Support Equipment Ball, Jersey Net	7,670,000.00	15,000,000.00	7,330,000.00	0.00
	Employment to Mini Women Business (Maidanwake, Kosai, Awara)	6,000,000.00	12,000,000.00	6,000,000.00	0.00
	Construction of 5 daily Prayer Mosques (2no per each ward)	29,699,294.95	40,000,000.00	10,300,705.05	0.00
	Construction of 5 daily Prayer Mosques at Barburam, Goruba, Matamu & Others	25,633,434.53	40,000,000.00	14,366,565.47	0.00
	Construction of Juma'at Mosques at Kishinde, Goruba, Timberi, Mara & Others	84,208,439.14	40,000,000.00	(44,208,439.14)	0.00
	Construction of 5 daily prayer mosques	29,390,838.91	0.00	(29,390,838.91)	0.00
	Construction of 5 daily Prayers Mosques at D/Fulani, Kandawa Birniwa & Others	21,566,775.47	0.00	(21,566,775.47)	0.00
	Purchase support equipment Jersey and Ball	7,670,000.00	10,000,000.00	2,330,000.00	0.00
	SUB TOTAL	**510,045,548.66**	**414,170,000.00**	(95,875,548.66)	0.00
	GRAND TOTAL	**957,121,811.33**	**880,170,000.00**	(76,951,811.33)	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	58,694,395.48	70,000,000.00	11,305,604.52	28,309,801.34
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	58,694,395.48	70,000,000.00	11,305,604.52	28,309,801.34
	2% Sule Lamido University Kafin Hausa	105,069,366.10	45,000,000.00	(60,069,366.10)	72,320,211.82
	Contribution to State & LG Joint Projects & Programmes	603,273,631.58	200,000,000.00	(403,273,631.58)	600,756,645.42
	5% EMIRATE	281,134,362.22	150,000,000.00	(131,134,362.22)	197,675,408.91
	Stablization Fund	304,117,540.31	199,700,000.00	(104,417,540.31)	197,675,408.91
	TOTAL	**1,410,983,691.17**	**734,700,000.00**	**(676,283,691.17)**	**1,125,047,277.74**

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	46,911,800.00	220,000,000.00	173,088,200.00	289,665,225.00
	Ministry for Water Resources (Water Facilities)	30,710,954.40	150,000,000.00	119,289,045.60	165,144,758.64
	Directorate of Special Services (Vigilante, Hisbah & Disable)	12,628,666.64	23,126,000.00	10,497,333.36	12,280,554.44
	Ministry for Information (Masaki) & Allura Da Zare	7,751,000.00	15,000,000.00	7,249,000.00	2,325,000.00
	Directorate Of Salary Administration	31,250,700.00	18,500,000.00	(12,750,700.00)	4,240,000.00
	EQITY JICHMA	9,250,000.00	0.00	0.00	0.00
	JBC Monthly Bulleting	600,000.00	1,080,000.00	480,000.00	850,000.00
	SEMA(RAMADAN FEEDING)	93,979,470.37	0.00	0.00	0.00
	TOTAL	**233,082,591.41**	**427,706,000.00**	**194,623,408.59**	**474,505,538.08**

NOTE	PURCHASE, CONSTRUCTION/REHABILITALION OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11a	**ADMINISTRATIVE SECTOR**				
1	Purchase of 4Nos Utility Vehicle (CM, VCM, Sec & Speaker)	141,724,500.00	150,000,000.00	8,275,500.00	0.00
2	Purchase Security Agent Vehicle to Vigilante Group	1,400,000.00	30,000,000.00	28,600,000.00	0.00
3	Construction of House for Bulamai Across LGA	44,832,208.44	40,000,000.00	(4,832,208.44)	0.00
4	Purchase of 11 no. motor cycle to councilors	18,100,000.00		#VALUE!	0.00
		206,056,708.44	**220,000,000.00**	**13,943,291.56**	0.00
					0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	Construction of Slaughter House at Birniwa	16,958,033.67	3,000,000.00	(13,958,033.67)	0.00
3	Provision of Solar Streetlight at 3 District Headquarters	12,047,200.00	25,500,000.00	13,452,800.00	0.00
4	Construction of Market Stall at Kumpsa, Diginsa & Birniwa	12,614,575.85	3,000,000.00	(9,614,575.85)	0.00
5	Construction of 2Nos. Lockup shops at Birniwa	42,694,315.88	30,000,000.00	(12,694,315.88)	0.00
	Construction of Concrete Drainage at Birniwa	126,092,435.82	80,000,000.00	(46,092,435.82)	0.00
	Construction of Drainage at Kubuna, Diginsa, Kupsa Layin D/Fulani Birniwa	9,957,729.00	30,000,000.00	20,042,271.00	0.00
	TOTAL	**220,364,290.22**	**171,500,000.00**	**(48,864,290.22)**	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	Construction of Primary Health Centre at Sumburtu, Kazarai, Masaru	19,178,081.26	20,000,000.00	821,918.74	0.00
2	Construction of Midwife Quarters at Birniwa Town	60,000,000.00		(60,000,000.00)	0.00
3	Provision Solar Streetlight at Birniwa	9,627,000.00		(9,627,000.00)	0.00
4	Construction of Mini Stadium for various support activities at Birniwa	3,200,000.00	35,000,000.00	31,800,000.00	0.00
5	Construction of 2 No Public Convenience	30,000,000.00	55,000,000.00	25,000,000.00	0.00
6	Construction of 55 No. Hand pumps (10 Unit per ward)	25,595,600.00	40,000,000.00	14,404,400.00	0.00
7	Construction of PHC 2no. Per each 11 wards	8,000,000.00	3,000,000.00	(5,000,000.00)	0.00
8	Construction of Health Post	6,700,917.00		(6,700,917.00)	0.00
9	Constr. of 25Nos Motorized to Solar Submersible Pump	119,783,098.60	30,000,000.00	(89,783,098.60)	0.00
10	Constr. of Motorize scheme to Solar Power	14,157,109.11	40,000,000.00	25,842,890.89	0.00
11	Provision of Solar streetlight at Birniwa & Others	9,627,000.00	25,000,000.00	15,373,000.00	0.00
	SUB TOTAL	**305,868,805.97**	**248,000,000.00**	**(57,868,805.97)**	0.00
	GRAND TOTAL	**732,289,804.63**	**639,500,000.00**	(92,789,804.63)	0.00

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	9,700,879.00
	CURRENT YEAR ADVANCE	9,700,879.00
	MARGINS	**0.00**

NOTE	PROCEED FROM REPAYMENT	2025 (₦)	2024 (₦)
13	CURRENT YEAR NCL		33,057,027.00
	PREVIOUS YEAR NCL		33,057,027.00
	MARGINS		**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	13,627,203.41	824,996.23
	OVERHEAD ACCOUNT	20,115,654.27	12,799.10
	SALARY ACCOUNT	6,120,423.51	9,106,184.80
	PROJECT ACCOUNT	16,226,393.12	9,842.47
	LOAN ACCOUNT	6,795,655.35	1,004,053.39
	OTHERS ACCOUNT	0.00	330,211.75
	TOTAL	**62,885,329.66**	**11,288,087.74**

NOTE	RECEIVABLES	2025 (₦)	2024 (₦)
15	PERSONAL ADVANCE	6,263,879.00	6,263,879.00
	OTHER ADVANCE	3,437,000.00	3,437,000.00
	TOTAL	**9,700,879.00**	**9,700,879.00**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	BALANCE B/FORWARD (1/1/2025)	234,693,877.55	3,056,682,612.24	33,792,111.11	7,705,687.50	185,748,419.59	132,012,500.00	3,650,635,207.99
	ADDITION DURING THE YEAR		380,228,296.92			190,837,007.71	161,224,500.00	**732,289,804.63**
	TOTAL ASSET	**234,693,877.55**	**3,436,910,909.16**	**33,792,111.11**	**7,705,687.50**	**376,585,427.30**	**293,237,000.00**	**4,382,925,012.62**
	Depreciation B/F	4,693,877.55	61,133,652.24	3,379,211.11	1,541,137.50	12,389,419.59	26,402,500.00	**109,539,797.99**
	DEPRECIATION CHARGE FOR THE YEAR	4,693,877.55	68,738,218.18	3,379,211.11	1,541,137.50	25,118,248.00	58,647,400.00	162,118,092.35
	ACCUMULATED DEPRECIATION 31/12/25	**9,387,755.10**	**129,871,870.43**	**6,758,422.22**	**3,082,275.00**	**37,507,667.59**	**85,049,900.00**	**271,657,890.34**
	NET BOOK VALUE AS AT 31/12/2025	**225,306,122.45**	**3,307,039,038.73**	**27,033,688.89**	**4,623,412.50**	**339,077,759.71**	**208,187,100.00**	**4,111,267,122.28**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	4,068,162.00	4,068,162.00
	GOVT TAX	14,639,315.00	14,639,315.00
	7.5% VAT	7,732,342.00	7,732,342.00
	TOTAL	**26,439,819.00**	**26,439,819.00**

NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE	0.00	0.00
	5%WHT	0.00	0.00
	OTHERS	6,617,208.00	6,617,208.00
	TOTAL	**6,617,208.00**	6,617,208.00

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	3,388,093,110.00	0.00		3,388,093,110.00
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	3,388,093,110.00	0.00	0.00	**3,388,093,110.00**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	140,934,239.74	(4,507,361.24)
	SURPLUS/DEFICIT FOR THE YEAR	621,768,954.20	145,441,600.98
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**762,703,193.94**	**140,934,239.74**

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

AUDIT CERTIFICATION

The Financial Statements of Birniwa Local Government Council Jigawa State for the year ended 31 December, 2025 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

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

TREASURER'S RESPONSIBILITIES

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

AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

5th – 6 – 2026

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

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31[ST] DECEMBER, 2025

1. **STATUTORY ALLOCATION AND OTHER FAAC RECEIPT.**
Birniwa Local Government council received the sum of Three Billion, Seven Hundred and Fifty Seven Million, Sixty Thousand, One Hundred and One Naira, Twenty Two Kobo (₦ 3,757,060,101.22) only as statutory allocation from the federation account for the year 2025, representing 87.720% of the estimated amount of Four Billion, Two Hundred and Eighty Two Million, Eight Hundred and Ninety Thousand, One Hundred and Forty Three Naira (₦ 4,282,890,143.00) only.

2. **VALUE ADDED TAX.**
The sum of Two Billion, Seven Hundred and Seventeen million, Eight Hundred and Sixty Three Thousand, Two Hundred and Thirty Seven Naira, Fifty Seven Kobo (₦ 2,717,863,237.57) only stood at Government share of Value added tax From FAAC. This represents102.72% of the Budgeted sum of (₦2,646,000,000.00)

3. **NON TAX REVENUE**
The sum of Ninety Six Million, Eighty Five thousand, Two Hundred and Two Naira, Thirty Four Kobo (₦ 96,085,202.34) which represent 253.92% of Budgeted amount of ₦37,840,000.00

4. **TRANSFER FROM OTHER GOVERNEMENT ENTITIES (AUGUMENTATION AND OTHER STABLIZATION RECEIPT).**
The Local Government Council received the sum of One Hundred and Thirty Four Million, Nine Hundred and Forty Thousand, Nine Hundred and Eighty Five Naira, Twelve Kobo (₦ 134,940,985.12) only which is the 6,747.05%of the budgeted sum of Two Million Naira (₦ 2,000,000.00) only was budgeted.

5. **BANK RECONCILIATION STATEMENTS.**
All the accounts maintained by the Local Government Council have been properly reconciled.

6. **BUDGET PERFORMANCE.**
The budget performance for the year ended 31[st] December, 2025 in respect of Local Government revenue and expenditure in summarized as Follows:-

REVENUE AND EXPENDITURE				
DISCRIPTION	**ACTUAL ₦**	**ESTIMATED ₦**	**VARIANCE ₦**	**PERCENTAGE**
STATUTORY ALLOCATION	3,757,060,101.22	4,282,890,143.00	525,830,041.78	87.72
VALUE ADDED TAX	2,717,863,237.57	2,646,000,000.00	(71,863,237.57)	102.72
AGUMENTATION	134,940,985.12	2,000,000.00	(132,940,985.12)	6,747.05
NON TAX REVENUE	96,085,202.34	37,840,000.00	(58,245,202.34)	253.92
TOTAL REVENUE	6,705,949,526.25	6,968,730,143.00	262,780,616.75	96.23
EXPENDITURE	-	-	-	
RECURRENT EXPENDITURE	6,084,180,572.05	5,852,649,567.45	(55,072,330.76)	100.94
CAPITAL EXPENDITURE	732,289,804.63	1,144,500,000.00	412,210,195.37	63.98
TOTAL EXPENDITURE	7,536,301,507.47	6,997,149,567.45	357,137,864.61	94.90

1. TOTAL REVENUE

The sum of Six Billion, Seven Hundred and Five Million, Nine Hundred and Forty Nine Thousand, Five Hundred and Twenty Six Naira, Twenty Five Kobo (₦6,705,949,526.25) only was received from the federation account as statutory allocation and internally generated revenue during the period of January –December, 2025. This represents 96.23 % of the approved estimated amount of (₦6,968,730,143.00)

2. RECURRENT EXPENDITURE

Expenditure amounting to Six Billion, Eighty Four Million, One Hundred and Eighty Thousand, Five Hundred and Seventy Two Naira, Five Kobo (₦6,084,180,572.05) only was incurred on payment of personnel and overhead cost during the year 2025. This represents 100.94% of the approved budget amount of (₦5,852,649,567.45)

3. CAPITAL EXPENDITURE

The total sum of Seven Hundred and Thirty Two Million, Two Hundred and Eighty Nine Thousand, Eight Hundred and Four Naira, Sixty Three Kobo (₦ 732,289,804.63) only was also expended by the local government council which represents 63.98% of the estimated amount of (₦1,144,500,000.00)

RECOMMENDATIONS:

a. The local government should reduce overspending on recurrent expenditure and shift same expenditure to capital projects for the benefit of the well-being of that society as a whole.

b. The local government council and revenue collection team have made a very good effort for generating higher revenue.

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

1. The Local Government kept books of account with exceptionof FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of 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 spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of One Billion Four Hundred and Seventy Million Five Hundred and Sixty-Two Thousand Two Hundred and Seventy-Five Naira Thirty-Nine Kobo Only (N1,470,562,275.39) was issued to Birniwa Local Government Council and the same amount was Resolved and verified no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/HZO/BNW/LQ1/25	Un-Presented Payments	77,034,663.40	77,034,663.40	0.00
2	ALG/AUD/HZO/BNW/LQ2/25	Irregular Payments	201,438,977.00	201,438,977.00	0.00
3	ALG/AUD/HZO/BNW/LQ3/25	Un-Accounted	1,344,000.00	1,344,000.00	0.00
4	ALG/AUD/HZO/BNW/LQ4/25	Fictitious Payments	15,161,000.00	15,161,000.00	0.00
5	ALG/AUD/HZO/BNW/LQ5/25	Un-Remitted Taxes	39,260,788.00	39,260,788.00	0.00
6	ALG/AUD/HZO/BNW/LQ6/25	Un-Accounted Payments	123,146,537.63	123,146,537.63	0.00
7	ALG/AUD/HZO/BNW/LQ7/25	Un-Presented Payments	140,105,542.00	140,105,542.00	0.00
8	ALG/AUD/HZO/BNW/LQ8/25	Irregular Payments	194,142,063.37	194,142,063.37	0.00
9	ALG/AUD/HZO/BNW/LQ9/25	Un-Accounted Security Impress	29,200,100.00	29,200,100.00	0.00
10	ALG/AUD/HZO/BNW/LQ10/25	Services not Rendered	78,061,240.00	78,061,240.00	0.00
11	ALG/AUD/HZO/BNW/LQ11/25	Un-Remitted Taxes	5,948,718.67	5,948,718.67	0.00
12	ALG/AUD/HZO/BNW/LQ12/25	Un-Presented Payments	406,362,701.46	406,362,701.46	0.00
13	ALG/AUD/HZO/BNW/LQ13/25	Un-Accounted Payments	20,337,500.00	20,337,500.00	0.00
14	ALG/AUD/HZO/BNW/LQ14/25	Irregular Payments	139,018,443.86	139,018,443.86	0.00
		TOTAL	1,470,562,275.39	1,470,562,275.39	0.00
		PERCENTAGE	100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Birniwa Local Government staff and local Education Authorities. To this effect, a number of Thirty Four (34) 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 toSeventy Four Million, Two Hundred and Eighty Thousand, Ninety One Naira only (N74,280,091.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Eleven (11) numbers of staff retired and deceased owed Birniwa Local Government Council, the sum of Two Million, Nine Hundred and TwentySix Thousand, Three Hundred and SeventyNaira (N2,926,370.00) only which has been deducted and remitted back by the pension administration.

QUERIES

NIL Bon. 1

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/HZO/BNW/LQ1/25

The, CHAIRMAN

BIRNIWA **Local Government**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/10/25
RECEIVED

DCA
Pls deal
AG 21/10/25

Station: BIRNIWA L.G.A

Pv. No.: Various **Date:** JAN – JUNE 2025

Head CC **Sub Head:** CC

Amount N: 77,034,663.40

Payee: SUNDRY PEOPLE

Nature of Payment; UN-PRESENTED PAYMENT VOUCHERS

Date: 13/10/2025

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS JANUARY – JUNE, 2025

The sum of Seventy Seven Million, Thirty Four Thousand, Six Hundred and Sixty Three Naira Forty Kobo (₦ 77,034,663.40) only, were paid for various services by the Local Government. Refer to the attached scheduled for details.

Posting of payments vouchers into cashbook revealed that the above payments were made without presenting the vouchers. This is contrary to the provision of financial memoranda (FM) chapter 14:3

In view of the above therefore, the concerned officer should be ask to produce and present the valid payment vouchers for Audit examination or else the whole amount involved refunded.

This is copied to the Auditor General, Local Governments, Jigawa State and Zonal Director, Hadejia for information and further verification.

Muhammad Haruna
Area Auditor
Birniwa L.G.A

Ok, noted and filed as appropriately, please.
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/BNW/LQ2/25

The, CHAIRMAN

BIRNIWA *Local Government*

Station: BIRNIWA L.G.A

Pv. No.: Various *Date* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 201,438,977

Payee: SUNDRY PEOPLE

Nature of Payment; IRREGULAR PAYMENT VOUCHERS

Date: 13/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/10/25
RECEIVED

DCA
Pls deal
AG 21/10/25

AUDIT QUERRY

IRREGULAR PAYMENTS VOUCHERS JAN – JUNE, 2025

During Audit examination for the period of January to June, 2025, an Irregular payment amounting to Two Hundred and One Million, Four Hundred and Thirty Eight Thousand Naira, Nine Hundred and Seventy Seven Naira (₦ 201,438,977) only, were made without supporting documents. Refer to the attached schedule for details.

This action contradicts the provision of financial memorandum chapter 14:4, which states that; all payments must be supported with fully documents before effecting payments.

In view of the above therefore, the officers concerned should be ask to produce valid documents related to the above transactions or else refund the amount involved.

This is copied to the Auditor General Local Governments and Zonal Director Hadejia Zone for information and necessary action.

Ok, noted and filed as appropriately, please.
DCA
22/10/25

Muhammad Haruna
Area Auditor
Birniwa L.G.A

Bom 16

NIL

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/BNW/LQ3/25

The, CHAIRMAN

BIRNIWA *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/10/25
RECEIVED

DCA
Pls deal
AG 21/10/25

Station: BIRNIWA L.G.A

Pv. No.: Various *Date* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 1,344,000

Payee: SUNDRY PEOPLE

Nature of Payment: UN-ACCOUNTED EXPENDITURE/PAYMENTS

Date: 13/10/2025

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS FOR JANUARY – JUNE, 2025

Expenditures amounting to Thirty Six Million, Four Hundred and Forty Nine thousand Naira (₦ 36,449,000) only were incurred on 31/01/2025 from the overhead account. Refer to the scheduled attached for details.

Reconciliation between bank statement and cashbook revealed that, expenditure worth One Million, Three hundred and Forty Four Thousand Naira (₦ 1,344,000) only outside the total amount transferred (i.e ₦ 36,449,000) were not accounted for in the main cashbook. This is contrary to the provision of financial memorandum (FM) chapter 18(2).

In view of the above Therefore, the concerned officials should be ask to account for what they expended or else recover and remit the total amount to the treasury and forward evidence of remittance to this office for further examination.

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

Noted and filed as appropriately please.
DCA
22/10/25

Muhammad Haruna
Area Auditor
Birniwa L.G.A

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HZO/BNW/LQ4/25

The, CHAIRMAN

BIRNIWA *Local Government*

Station: BIRNIWA L.G.A

Pv. No.: Various *Date* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 15,161,000

Payee: SUNDRY PEOPLE

Nature of Payment: FICTITIOUS PAYMENTS

Date: 13/10/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 20/10/25
RECEIVED

DCA
Pls deal
AO 21/10/25

AUDIT QUERRY

FICTITIOUS PAYMENTS JANUARY – JUNE 2025

The sum of Fifteen Million, One Hundred and Sixty One Thousand Naira (₦ 15,161,000) only, were expended for the supply of sporting materials to the Local Government. Refer to the attached schedule for more details.

Physical stocks taking revealed that, the above expenditures were not reflected in store ~~matters~~ records. This is contrary to the provision of financial memoranda chapter 1:10(3).

In view of the above therefore, the concerned officers should be ask to explain otherwise the whole amount be refunded and same be copied to this office for further action.

This is copied to the Auditor-General, Local Government, Jigawa State and Zonal Director, Hadejia for information and necessary action.

OK, and noted. Filed as appropriately please.
DCA
20/10/25

Muhammad Haruna
Area Auditor
Birniwa L.G.A

previous balance [illegible]

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No: LGA/AUD/HJA/ZO/BNW/LQ5/2025 6

The, CHAIRMAN

BIRNIWA Local Government

Station: BIRNIWA L.G.A

Pv. No.: C-C Date: JULY-NOV, 2025

Head C-C Sub Head: C-C

Amount N: ₦123,146,537.63

Payee: SUNDRY PERSONS

Nature of Payment: UN-ACCOUNTED PAYMENTS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
[illegible]
AG 25/2/26

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS FOR JULY – NOVEMBER, 2025

The sum of One Hundred and Twenty Three Million, One Hundred and Forty Six Thousand, Five Hundred and Thirty Seven Naira, Sixty Three Kobo (₦123,146,537.63) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Audit examination revealed that, the above payments were made without valid prepared payment vouchers to support the payments, this is contrary to the provision of Financial Memoranda chapter 1:10(3-5).

In view of the above, the concerned officers should either produce the authorized payment vouchers and post them into cashbook or otherwise to refund the whole amount involved and this office be furnish with recovery details for further verification.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

NLL Bom
utc 8,380,272

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: BIRNIWA L.G.A

Local Querry No. LGA/AUD/HJA/ZO/BNW/LQ7/2025

Pv. No.: C-C *Date:* JULY-NOV, 2025

The, CHAIRMAN

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

BIRNIWA *Local Government*

Amount N: ₦140,105,542.00

Payee: SUNDRY PERSONS

Nature of Payment: UN-PRESENTED PAYMENT VOUCHERS.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
(withdrawal)
AG 26/2/26

Date:

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS FOR JULY – NOVEMBER, 2025

During the posting of payment vouchers in to the cashbook revealed that, the sum of One Hundred and Forty Million, One Hundred and Five Thousand, Five Hundred and Forty Two Naira (₦140,105,542.00) only, were paid for various services to the Local Government without prepared payment vouchers. Refer to the schedule for details.

This is contrary to the provisions of Financial memoranda chapter 14:3, in view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

there is balance
of ₦22,943,900.00

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LGA/AUD/HJA/ZO/BNW/LQ7/2025

The, CHAIRMAN

BIRNIWA *Local Government*

Station: BIRNIWA L.G.A

Pv. No.: C-C *Date:* JULY-NOV, 2025

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

Amount N: ₦194,142,063.37

Payee: SUNDRY PERSONS

Nature of Payment: IRREGULAR PAYMENT VOUCHERS.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
AG 26/2/26

AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS FOR JULY – NOVEMBER, 2025

The sum of One Hundred and Ninety Four Million, One Hundred and Forty Two Thousand, Sixty Three Naira, Thirty Seven Kobo (₦194,142,063.37) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

During an examination, the payment vouchers were observed not properly documented and made contrary to the provision of financial memoranda 14:4(2).

In-view of the above, therefore, the concerned officers should be ask to correct this serious anomalies and present the same to this office for Audit re-examination otherwise, an appropriate sanction would be enforce on them.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LGA/AUD/HJA/ZO/BNW/LQ9/2025

The, CHAIRMAN

BIRNIWA Local Government

Station: BIRNIWA L.G.A

Pv. No.: C-C Date: JULY-NOV, 2025

Head C-C Sub Head: C-C

Amount N: ₦29,200,100.00

Payee: SUNDRY PERSONS

Nature of Payment: UN-ACCOUNTED SECURITY VOTES/ IMPREST.

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
P/s deal
AAG 25/2/26

AUDIT QUERRY

UN-ACCOUNTED SECURITY VOTES/IMPREST FOR JULY – NOVEMBER, 2025

The sum of Twenty Nine Million, Two Hundred Thousand, One Hundred Naira (₦29,200,100.00) only, were paid as Security Votes and Imprest by the Local Government. Refer to the schedule attached for more details.

Audit examination revealed that the above payments were not fully accounted this is contrary to the provision of financial memoranda chapter 14.24, 14.27 and 28 and guidelines for L.G that the amount received it is by no means a personal money, it should therefore be accounted for.

In-view of the above, therefore, the concerned payees should be ask to account for what they received accordingly and the same be presented to this office for re-examination.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

TJ, RR | No balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LGA/AUD/HJA/ZO/BNW/LQ9/2025 10

The, CHAIRMAN

BIRNIWA *Local Government*

Station: BIRNIWA L.G.A

Pv. No.: C-C *Date:* JULY-NOV, 2025

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

Amount N: ₦78,061,240.00

Payee: SUNDRY PERSONS

Nature of Payment: PAYMENTS FOR SERVICES/ SUPPLIES NOT YET RENDERED.

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
25/2/26

AUDIT QUERRY

PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED
FOR JULY – NOVEMBER, 2025

The sum of Seventy Eight Million, Sixty One Thousand, Two Hundred and Forty Naira (₦78,061,240.00) only, were expended on various services/supplies to the Local Government. See the details attached.

Examination revealed that the above services/supplies said to have been done were not yet rendered, this is contradicts the provision of financial memoranda chapter 14.9(2) refer.

In-view of the above, the payees involved should be ask to execute the services paid for or refund the whole amount immediately and this office be inform for re-examination accordingly.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

B...
₦5,948,718:67

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LGA/AUD/HJA/ZO/BNW/LQ10/2025 11

The, CHAIRMAN

BIRNIWA *Local Government*

Station: BIRNIWA L.G.A

Pv. No.: C-C *Date:* JULY-NOV, 2025

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

Amount N: ₦5,948,718.67

Payee: SUNDRY PERSONS

Nature of Payment: UN-REMITTED TAXES

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/2/26
RECEIVED

DCA
Pls deal
26/2/26

AUDIT QUERRY

UN-REMITTED TAXES FOR THE PERIOD OF JULY TO NOVEMBER, 2025

Examination revealed that total unremitted taxes of Five Million, Nine Hundred and Forty Eight Thousand, Seven Hundred and Eighteen Naira, Sixty Seven Kobo (₦5,948,718.67) only, were realized and no evidence of payments attached. This is contrary to the provision of financial memoranda chapter 17:23 refer.

In view of the above therefore, the concerned officers should be ask to explain or provide the evidence of payments made to the relevant tax authorities or otherwise the sum be refunded and this office be inform accordingly.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

N.L Bnn..CC
ACC 2,080,168.26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/HJA/ZO/BNW/LQ11/2025 12

The, Chairman

Birniwa *Local Government*

Station: Birniwa L.G.A

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

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

Amount N: 406,362,701.46

Payee: Sundry persons

Nature of Payment: Un-Presented Payment Vouchers.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

DCA
Pls deal
ACAW
AG 13/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

During the posting of payment vouchers in to the cashbook revealed that, the sum of Four Hundred and Six Million, Three Hundred and Sixty-two Thousand, Seven Hundred and One Naira, Forty Six Kobo (₦406,362,701.46) only, were paid for various services to the Local Government without prepared payment vouchers. Refer to the schedule for the details.

This is contrary to the provisions of Financial memoranda chapter 14:3, in view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly or else an appropriate action be enforce against them.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

previous payment remain ⇒ 11,700,000

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HJA/ZO/BNW/LQ12/2025 B

The, Chairman

Birniwa *Local Government*

Station: Birniwa L.G.A

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

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

Amount N: 20,337,500.00

Payee: Sundry persons

Nature of Payment; Un-Accounted Payments.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

DCA
Pls deal
h AG 13/3/26

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS FOR THE MONTH OF DECEMBER, 2025

The sum of Twenty Million, Three Hundred and Thirty Seven Thousand, Five Hundred Naira (₦20,337,500.00) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Audit examination revealed that, the above payments were made without valid prepared payment vouchers to support the payments, this is contrary to the provision of Financial Memoranda chapter 1:10(3-5).

In view of the above, the concerned officers should either produce the authorized payment vouchers and post them into cashbook or otherwise to refund the whole amount involved and this office be furnish with recovery details for further verification or else be surcharge against their action.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/HJA/ZO/BNW/LQ13/25 14

The, Chairman

Birniwa **Local Government**

Station: Birniwa L.G.A

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

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

Amount N: 139,018,443.86

Payee: Sundry persons

Nature of Payment: Irregular/Un-documented Payment Vouchers.

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

DCA
Pls deal
hAG 13/3/26

AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS

FOR THE MONTH OF DECEMBER, 2025

The sum of One Hundred and Thirty Nine Million, Eighteen Hundred Thousand, Four Hundred and Forty Three Naira, Eighty Six Kobo (₦139,018,443.86) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

During an examination, the payment vouchers were observed not properly documented and made contrary to the provision of financial memoranda 14:4(3).

In-view of the above, therefore, the concerned officers should be ask to correct this serious anomalies and present the same to this office for Audit re-examination otherwise, an appropriate sanction would be enforce on them.

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

Ahmad Shehu Kaila
Area Auditor
Birniwa LGA.

INSPECTION REPORT
AND
RESPONSE
TO
QUERIES

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

Our Ref: LG/AUD/BNW/R.1/1/2025 Your Ref: DCA Date: 8th Jumada Auwal,1447 30th /10/2025

The Chairman,
Birniwa Local Government,
Jigawa State.

Kindly treat.
2i/c Kashim AG 3/12/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE,2025.

The books of account maintained by the Treasury Department of your Local Government have been examined and the following were the issues observed and forwarded to you for information, action and early reply:-This is copied to the Auditor General, Local Governments, Jigawa state for information and necessary action.

INTERNAL CONTROL: The internal control system was not so effective because of the level of irregularities that appears in the operation system.

CASH BOOK: The cash book maintaining by the Local Government cashier has been posted, examined and the following points were observed:-

1. **UN ACCOUNTED PAYMENTS:-** During the posting of Bank statements into cash book, some payments were traced not accounted, contrary to the FM chapter 1:10(8)& 18(2) provision and query was issued to that effect:

LG/AUD/HZO/BNW/LQ3/2025 **N1,344,000**

Acknowledged and acted on as usual when appropriately filed please.
DCA
3/11/25

2. **BANK RECONCILIATION:-** There were monthly reconciliation between cash book and Bank statements balances during the period under review and presented to us but the figures does not agree.
3. **UN PRESENTED PAYMENTS:-** Some payment vouchers were observed not presented during the period under review. This violate the provision of FM chapter 14:3, query was issued to that regard:

   LG/AUD/HZO/BNW/LQ1/2025 ₦ 77,034,663.40
4. **IRREGULAR PAYMENTS:-** Contrary to the provision of FM chapter 14:4(2), various payment vouchers were observed paid without relevant documents that evidently supported them, typical example of such as store receipt vouchers, cash receipts, invoices, bill of quantities (B.Q), agreements etc as a result of that, the following audit query was issued:-

   LG/AUD/HZO/BNW/LQ2/2025 ₦ 201,438,977
5. **FICTITIOUS PAYMENTS:-** In appropriate payments were observed made that contradict the provision of FM chapter 1:(12)(B), query was issued to that effect:

   LG/AUD/HZO/BNW/LQ4/2024 ₦ 15,161,000
6. **UN REMITTED TAXES:-** Examination of payment vouchers reveals that various deducted taxes were not proved paid. This is contrary to FM chapter 17:23,therefore, query was issued in that effect:-

   LG/AUD/HZO/BRW/LQ5/2025 ₦ 39,260,788
7. **INTERNALLY GENERATED REVENUE:** - The internally generated revenue for the period reviewed was N 13,152,009.only. Effort should be re double to improve internally generated revenue.

8. **PROJECT INSPECTION**:- This was made accordingly, no query was issued.

CONCLUSION:-In view of the above, you are required to respond to this Audit report immediately.

RECOMMENDATION:- We are advising the local government management to maintain/adhere to the following for a better governance, please:-

a. Monthly Bank Reconciliation
b. Asset Register Maintenance.
c. Policy File to be provided.
d. Proper use of stores and placement of old parts when renovations or repairs occur.
e. No payment should be made without valid voucher
f. Proper documentation for receipt and payment vouchers
g. All payments must be fully accounted
h. Effort should be intensified to improve the internally generated revenue to meet the budgeted target.

Esteem regards.

Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia.

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

Our Ref: LG/AUD/BNW/R.1/2/2025 Your Ref: Date: 21 Sha'aban, 1447AH 09/02/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

The Chairman,

Birniwa Local Government,

Jigawa State.

DCA
Pls deal
AG 6/3/26

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

The books of account maintained by treasury department of the local government have been examined and the following were the issues observed and forwarded to you for information, action and immediate reply:- this is copied to the Auditor General, Local Government councils, Jigawa State, for information and necessary action.

INTERNAL CONTROL:- The Internal control system was weak because of the level of irregularities observed in the system of operation.

CASH BOOK:- The cash book maintained by the local Government cashier has been posted and examined, the following were observed:-

1. UN ACCOUNTED PAYMENTS:- During posting of Bank Statements into Cash book, some payment were traced unaccounted and not posted into cash book, therefore, queries were issued to that regard, FM Chapter 1:10(3-5) 18:1&2(1-3) and 19:1, refer:

LG/AUD/HJA/ZO/BNW/LQ5/2025	₦123,146,537.63

2. BANK RECONCILIATION:- Contrary to the provision of FM chapter 19:23, monthly reconciliations were not prepared between cash book and Bank Statements during the period under review.
3. IRREGULAR PAYMENTS:- Various payment vouchers were observed paid without proper documentations to support them, this is contrary to FM chapter 14:4(3), some of these are: store receipt vouchers, cash receipts invoices, bill of quantities (BQ), Agreements etc. as a result of that, audit query was issued:

LG/AUD/HJA/ZO/BNW/LQ7/2025 ₦194,142,063.37

4 .UNREMITTED TAXES:- Examination indicated that many taxes were not evidently proved paid, contrary to the FM chapter 17:23 (b), refer, in view of this, therefore, query was issued in that regard:

LG/AUD/HJA/ZO/BNW/LQ10/2025 ₦5,948,718.67

5 .UN PRESENTED PAYMENTS: Some payment vouchers were observed not presented to us for examination, query was issued to that, FM Chapter 14:3,:

LG/AUD/HJA/ZO/BNW/LQ6/2025 ₦140,105,542.00

6. PAYMENTS FOR SERVICES/SUPPLIES NOT YET RENDERED:- Some payments were observed made but the services not yet rendered. Contrary to the provision of FM chapter 14:9(2). Query was issued for that:

LG/HJA/ZO/BNW/LQ9/2025 ₦78,061,240.00

8.PROJECT INSPECTION:- We have conducted this successfully and corrections were given at some areas noted, except where we were unable to assess because of poor documentation. No Query issued in this regard.

CONCLUSIONS:- In view of the above, you are required to respond to this Audit report immediately.

RECOMMENDATION:- We are advising management of the local government to have and maintain the following for a better governance, please:

a. Monthly Bank Reconciliation
b. Asset Register
c. Policy File.
d. Proper use of stores and placement of old parts when renovations or repairs occur.
e. No payment without valid voucher.
f. Internally Generated Revenue Record should be updated in order to determine your actual performance compare with budget.
g. Proper documentations should be made on receipt and payment vouchers.

02/03/2026

Bashir Ibrahim Hassan, CNA
Zonal Director, Hadejia.

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BIRNIWA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Local Govt. Secretariat
Birniwa Town.

In case of reply, please quote
Ref. BNW/LG/TREA/AUD/T.III/P-24.

22nd October,2025
Date
(01st Rabi'ul-Thani, 1446 AH)

DCA
kindly study the response dear (?)
AG 28/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 28/10/25
RECEIVED

The Auditor General,
Office of the Local Government Audit,
State Head-Quater's , Dutse, Jigawa State.
Sir,

FORWARDING OF AUDIT QUERRY RESPONSE JANUARY -JUNE 2025.

Following Your Audit Verification exercises conducted Last Month, to ensure possible Service delivery in related to Financial Management and Administration herein Birniwa Local Government, Area Council with Observations made as Follows:-

1- LG/AUD/HZO/BNW/LQ-1/25

SUNDRY PERSON

UNPRESENTED PAYMENT VOUCHER 's

13th October,2025

AMOUNT:- ₦77,034,663=40

Response:-

Payment Vouchers are hereby Forwarded to You for Possible Examination, Please.

2-LG/AUD/HZO/BNW/LQ2/25

IRREGULAR PAYMENT VOUCHER's

SUNDRY Person

13th October 2025

AMOUNT;-₦201,438,977=

OK, noted and would be treated as endorsed and directed pls.
DCA 28/10

25-

Response:-

Payment Vouchers where Duly, Documented for Re-examination.

3-LG/AUD/HZO/BNW/LQ3/25

13th October,2025

UN-ACCOUNTED EXPENDITURE/PAYMENTS

Amount:-₦1,344,000

SUNDRY PERSON

Response:-

The Amounts was-Accounted as Appropriately Since, balances reserved at Overhead Account, accordingly for further details.

4-LG/AUD/HZO/BNW/LQ4/25

13th October,2025

FICTITIOUS PAYMENT

Amount:-₦15,161,000

SUNDRY PAYMENT

5- LG/AUD/HZO/BNW/LQ5/25

13th October 2025

UN- REMITTED TAXES

Amount:- ₦39,260,788=00

SUNDRY PERSON

Response:- Contract Payments Deduction affected for,nextline of Action, please.

Forwarded For Your further Examination, Physical verification and or directed as otherwise, please.

HON. SHEHU BABA BIRNIWA
Executive Chairman

BIRNIWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. N ~~BNLG/FIN/AUD/VOL:1~~ 15/04/2026

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

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

DCA
Pls treat as usual
AG 5/5/26

RE-RESPONSE OF AUDIT REPORT FOR THE PERIOD OF JULY TO DECEMBER, 2025

With regard to the audit observation and inspection result for the period of july 2025 to December, 2025 as follows:

1. UN-ACCOUNTED PAYMENT LGA/AUD/HJA/ZO/BNWL~~Q5/~~2025: Q6 Amounting to one hundred and twenty three million, one hundred and fourty six thousand, five hundred and thirty seven naira sixty three kobo (N 123,146,537.63) only has accounted and is ready for verification please.
2. UN-PRESENTED PAYMENT VOUCHERS: LG/AUD/ZO/BNWL~~Q6~~/2025: Q7 Amounting to one hundred and fourty million, one hundred and five thousand, five hundred and fourty two naira (N

and five thousand, five hundred and fourty two naira (N 140, 105, 542.00) only has been presented and is ready for verification please.

3. INREGULAR/UNDECUMENTED PAYMENT VOUCHER LQ8 LG/AUD/HJA/ZO/BNW/~~LQ7~~/2025: Amounting to one hundred and ninety four million, one hundred and fourty two thousand and sixty three naira thirty seven kobo (N 194, 142, 063.37) only has been documented and is ready for verification please.

4. PAYMENTS FOR SERVICE/SUPPLIES NOT YET RENDERED: LQ10 LG/AUD/HJA/ZO/BNW/LQ9/2025: Amounting to seventy eight million, and sixty one thousand two hundred and fourty naira (N 78,061,240.00) only. Has done and ready for verification please. LQ11

5. UN-REMITED TAXES: LG/AUD/HJA/ZO/BNW/~~LQ10/~~2025: Amounting to five million nine hundred and fourty eight thousand seven hundred and eighteen naira sixty seven kobo (N 5,948,718,.67) only were remitted and is ready for verification please.

6. UN-PRESENTED PAYMENT VOUCHER FOR THE MONTH OF DECEMBER, 2025: LQ12 LG/AUD/HJA/ZO/BNW/~~LQ11~~/2025: Amounting to four hundred and sixty million three hundred and sixty two thousand seven hundred and one naira fourty

six kobo (N 406,362,701.46) only has been presented and forward for verification please.

7. UN-ACCOUNTED PAYMENT FOR THE MONTH OF DECEMBER,2025-LG/AUD/HJA/ZO/BNW/~~LQ12~~ LQ13/2025: Amounting to twenty million three hundred and thirty seven thousand five hundred naira (N 20,337,500.00) only has been accounted and is ready for verification please.

8. INREGULAR /UNDECUMENTED PAYMENT VOUCHERS FOR THE MONTH OF DECEMBER,2025: LG/AUD/HJA/ZO/BNW/~~LQ13~~ LQ14/2025: Amounting to one hundred and thirty nine million, and eighteen thousand four hundred and fourty three naira eighty six kobo (N 139,018,443.86) only has been documented and forward for verification please.

Finally all the quarries given has been cleared and is ready for verification please.

Best regard.

Shehu Baba Birniwa
Chairman Birniwa Local Government