

BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL
on the**

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



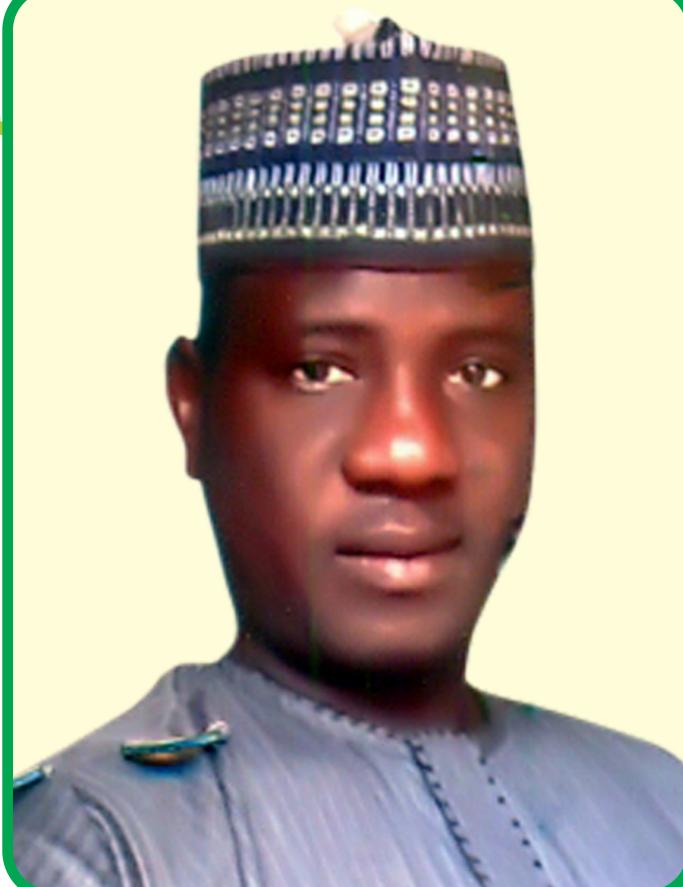
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Babura Local Government Council for the Year Ended 31st December, 2022

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



HON. LAWAN ISMAILA
The Executive Chairman
Babura Local Government Council



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



BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

28-March-2023

Local Govt. Secretariat
Babura-Town

In case of reply please quote
Ref. No. BBR/FIN/50/VOLIII

Date:

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

28/03/2023

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

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

28/03/2023

ISYAKU ADAMU
Treasurer

28/03/2023

HON.LAWAN ISMA'ILA
Executive Chairman



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

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

Introduction

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

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

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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



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



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

2.	<p>General Purpose Financial Statements (GPFS)</p> <p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Babura Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Babura Local Government Council, Jigawa State the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes.
3.	<p>Basis of Preparation and Legal Provisions</p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p>
4.	<p>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Babura Local Government Council, Jigawa State:</p> <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	<p>Accounting Period</p> <p>The accounting year (fiscal year) is from 1st January to 31st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6.	<p>Reporting Currency</p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7.	<p>Department for Consolidation</p> <p>The Consolidation of the GPFS are based on the Cash transactions of all Department of Babura Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).</p>



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



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

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



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

STATE MENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022 BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
RECEIPTS:				
2,650,000,000.00	Statutory Allocation	1	2,600,094,055.29	2,046,771,138.53
Independent Revenue				
200,000.00	Taxes	2a	0.00	0.00
1,000,000.00	Rate	2b	250,000.00	250,000.00
10,860,000.00	Local Licenses and Fees	2c	8,123,569.00	4,726,849.00
5,800,000.00	Commercial Undertaking	2d	6,130,400.00	4,469,715.00
650,000.00	Rent of LGA Properties	2e	0.00	202,000.00
40,000.00	Interest and dividend	2f	0.00	0.00
2,200,000.00	Miscellaneous	2g	557,000.00	493,236.00
20,750,000.00	Total Independent Revenue		15,060,969.00	10,141,800.00
2,670,750,000.00	Total Receipt from Operating Activities		2,615,155,024.29	2,056,912,938.53
PAYMENTS				
61,655,462.00	Office Of The Chairman	3a	77,665,505.32	51,820,790.00
165,920,128.00	Planning, Research and Statistics	3b	180,880,108.66	148,904,306.00
39,002,795.00	The Council	3c	55,106,631.82	35,568,558.00
78,968,643.00	Personal Management	3d	125,071,493.65	84,466,592.00
314,597,490.00	Finance And Supply	3e	327,341,911.77	212,915,583.00
729,333,413.00	Education	3f	731,613,536.63	744,663,503.00
392,766,409.00	Medical And Health	3g	335,792,390.91	420,300,217.00
72,468,626.00	Agriculture &Natural Resources	3h	75,298,859.27	66,023,813.00
102,950,534.00	Works And Housing	3i	213,832,802.44	111,190,823.00
70,000,000.00	Traditional Office Holders	3j	129,521,851.00	102,320,557.00
74,666,578.00	Social And Community Dev.	3k	80,815,125.44	69,312,535.00
2,102,330,078.00	Total Payment		2,332,940,216.91	2,047,487,277.00
568,419,922.00	Net Cash Flow From Operating Activities		282,214,807.38	9,425,661.53
CASHFLOWS FROM INVESTING ACTIVITIES:				
788,946,502.00	Capital Expenditure	4	321,059,176.25	(143,913,430.00)
	Net Cash Flow From Investing Activities		321,059,176.25	(143,913,430.00)
CASHFLOWS FROM FINANCING ACTIVITIES:				
	Proceed From Loan	5a	1,482,432.00	1,302,333.00
	Other Non current liabilities	5b	0.00	1,700,458.00
202,000,000.00	Other Capital Receipt	5c	36,480,354.45	104,517,012.47
	Net Cash Flow From Financing Activities		37,962,786.45	107,519,803.47
MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS				
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		(881,582.42)	(26,967,965.00)
	Cash & Cash Equivalent as at 1st January, 2020		2,821,024.00	29,788,989.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		1,939,441.58	2,821,024.00

The accompanying notes form part of these statements

ISYAKU ADAMU

Treasurer

Babura Local Government, Jigawa State



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

STATEMENT NO. 2			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022			
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTE	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	1,939,441.58	2,821,024.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		1,939,441.58	2,821,024.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	8,036,361.00	9,518,793.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		8,036,361.00	9,518,793.00
TOTAL ASSETS		9,975,802.58	12,339,817.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(63,909,835.42)	(61,545,821.00)
Non- Current Liabilities	9	73,885,638.00	73,885,638.00
Other Public Fund		0.00	
TOTAL LIABILITIES		9,975,802.58	12,339,817.00

The accompanying notes form part of these statements

ISYAKU ADAMU
Treasurer
Babura Local Government, Jigawa State



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

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
2,046,771,138.53	STATUTORY ALLOCATIONS:	1	2,600,094,055.29	2,650,000,000.00
	Independent Revenue			
	Taxes	2a	0.00	200,000.00
250,000.00	Rate	2b	250,000.00	1,000,000.00
4,726,849.00	Local Licenses and Fees	2c	8,123,569.00	10,860,000.00
4,469,715.00	Commercial Undertaking	2d	6,130,400.00	5,800,000.00
202,000.00	Rent of LGA Properties	2e	0.00	650,000.00
0	Interest and dividend	2f	0.00	40,000.00
493,236.00	Miscellaneous	2g	557,000.00	2,200,000.00
10,141,800.00	SUB TOTAL INDEPENDENT REVENUE		15,060,969.00	20,750,000.00
2,056,912,938.53	TOTAL REVENUE		2,615,155,024.29	2,670,750,000.00
	LESS:EXPENDITURE			
51,820,790.00	Office Of The Chairman	3a	77,665,505.32	61,655,462.00
148,904,306.00	Planning, Research and Statistics	3b	180,880,108.66	165,920,128.00
35,568,558.00	The Council	3c	55,106,631.82	39,002,795.00
84,466,592.00	Personal Management	3d	125,071,493.65	78,968,643.00
212,915,583.00	Finance And Supply	3e	327,341,911.77	314,597,490.00
744,663,503.00	Education	3f	731,613,536.63	729,333,413.00
420,300,217.00	Medical And Health	3g	335,792,390.91	392,766,409.00
66,023,813.00	Agriculture &Natural Resources	3h	75,298,859.27	72,468,626.00
111,190,823.00	Works And Housing	3i	213,832,802.44	102,950,534.00
102,320,557.00	Traditional Office Holders	3j	129,521,851.00	70,000,000.00
69,312,535.00	Social And Community Dev.	3k	80,815,125.44	74,666,578.00
2,047,487,277.00	TOTAL EXPENDITURE		2,332,940,216.91	2,102,233,078.00
	Operating Balance		282,214,807.38	568,516,922.00
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		282,214,807.38	568,516,922.00

The accompanying notes form part of these statements

ISYAKU ADAMU

Treasurer

Babura Local Government, Jigawa State



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

STATEMENT NO. 4				
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		282,214,807.38	
104,517,012.47	AID AND GRANTS	10	36,480,354.45	202,000,000.00
	TOTAL REVENUE AVAILABLE		318,695,161.83	
	LESS: CAPITAL EXPENDITURE			
(143,913,430.00)	Capital Expenditure	11	321,059,176.25	788,946,502.00
	TOTAL CAPITAL EXPENDITURE		321,059,176.25	
	INTANGIBLE ASSETS		(2,364,014.42)	
(29,970,756.00)	CLOSING BALANCE		(2,364,014.42)	

The accompanying notes form part of these statements

ISYAKU ADAMU
Treasurer
Babura Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022 BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,600,094,055.29	2,046,771,138.53
2a	Taxes	0.00	0.00
2b	Rate	250,000.00	250,000.00
2c	Local Licenses and Fees	8,123,569.00	4,726,849.00
2d	Commercial Undertaking	6,130,400.00	4,469,715.00
2e	Rent of LGA Properties	0.00	202,000.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	557,000.00	493,236.00
3a	Office Of The Chairman	77,665,505.32	51,820,790.00
3b	Planning, Research and Statistics	180,880,108.66	148,904,306.00
3c	The Council	55,106,631.82	35,568,558.00
3d	Personal Management	125,071,493.65	84,466,592.00
3e	Finance And Supply	327,341,911.77	212,915,583.00
3f	Education	731,613,536.63	744,663,503.00
3g	Medical And Health	335,792,390.91	420,300,217.00
3h	Agriculture &Natural Resources	75,298,859.27	66,023,813.00
3i	Works And Housing	213,832,802.44	111,190,823.00
3j	Traditional Office Holders	129,521,851.00	102,320,557.00
3k	Social And Community Dev.	80,815,125.44	69,312,535.00
4	Capital Expenditure	321,059,176.25	143,913,430.00
5a	Proceed From Loan	1,482,432.00	1,302,333.00
5b	Other Non current liabilities		1,700,458.00
5c	Other Capital Receipt	36,480,354.45	104,517,012.47
6	CASH AND BANK BALANCES	1,939,441.58	2,821,024.00
7	ADVANCES	8,036,361.00	9,518,793.00
8	ACCUMULATED FUND	(63,909,835.42)	(61,545,821.00)
9	NON CURRENT LIABILITIES	73,885,638.00	73,885,638.00
10	AID AND GRANTS	36,480,354.45	104,517,012.47
11	Capital Expenditure	321,059,176.25	143,913,430.00

The accompanying notes form part of these statements

ISYAKU ADAMU

Treasurer

Babura Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE AND OTHER MISCELLANOUS RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	119,980,453.11	75,856,670.01	1,186,372.30		197,023,495.42
FEBRUARY	59,174,183.37	70,865,686.75	26,572,313.91		156,612,184.03
MARCH	79,661,315.74	65,120,784.56	22,215,904.47		166,998,004.77
APRIL	117,474,784.03	80,483,646.76	0.00		197,958,430.79
MAY	104,808,380.52	66,163,870.23	7,337,120.19		178,309,370.94
JUNE	89,278,097.14	78,441,151.49	38,434,679.25	43,758,897.08	249,912,824.96
JULY	141,143,983.15	75,652,771.21	0.00		216,796,754.36
AUGUST	183,204,375.76	69,945,164.78	0.00		253,149,540.54
SEPTEMBER	104,520,410.49	84,425,361.07	0.00		188,945,771.56
OCTOBER	112,284,974.33	74,672,759.28	22,341,214.50	130,730,899.96	340,029,848.07
NOVEMBER	99,584,553.13	85,060,066.02	17,776,910.24		202,421,529.39
DECEMBER	155,754,719.94	81,319,915.22	14,861,665.30		251,936,300.46
TOTAL	1,366,870,230.71	908,007,847.38	150,726,180.16	174,489,797.04	2,600,094,055.29

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	250,000.00
TOTAL	250,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
MOTOR CYCLE LICENSE	3,500.00
SLAUGHTER FEES	126,950.00
KIOS LICENSE FEES	10,000.00
BAKERY HOUSE LICENSE	193,000.00
CATTLE DEALERS	208,650.00
REGISTRATION OF SIOL NIGHT FEES	20,000.00
BIRTH AND DEATH REGISTRATION FEES	710,000.00
DISPENSING AND MATERNITY FEES	40,000.00
TENDER FEES	1,643,385.00
SAND DREDGING LICENSE FEES	3,289,834.00
PETTY TRADERS FEES	30,000.00
RICE MILLING	8,500.00
CORN GRINDING	55,000.00
WOOD MAKING	6,950.00
VEHICLE SPARE PART	8,300.00
MOTOR MECHANICS	8,500.00
SALES OF UNSERVICEABLE	1,520,000.00
APPROVAL OF BUILDING PLAN	221,000.00
CUSTOMARI RIGHT OF OCCUPANCY	20,000.00
TOTAL	8,123,569.00
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	2,248,480.00
Motor park	818,725.00
	3,063,195.00
TOTAL	6,130,400.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	
TOTAL	0.00
NOTE 2g: MISCELLANEOUS	
Recovery of losses and overpayment	557,000.00
Payment in lieu of resignations notice	
TOTAL	557,000.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN

2001/1	Personnel Cost	26,635,575.32
2001/2	Traveling & Transport	1,280,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	10,760,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	600,000.00
2001/11	Entertainment & Hospitality	400,000.00
2001/12	Miscellaneous expenses	37,869,930.00
2001/13	Provision of service material	120,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	77,665,505.32

NOTE 3b: PLANNING, RESEARCH AND STATISTICS

2002/1	Personnel Cost	176,956,172.66
2002/2	Traveling & Transport	200,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	550,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	2,255,936.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	918,000.00
2002/13	Provision of service material	0.00
2002/14	Contribution to pension fund	0.00
	TOTAL	180,880,108.66

NOTE 3c: THE COUNCILS

2003/1	Personnel Cost	28,672,235.82
2003/2	Traveling & Transport	20,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	550,000.00
2003/6	maintenance of furniture & equipment	2,100,000.00
2003/7	Maintenance of Vehicle and capital assets	10,750,000.00
2003/8	Consultancy service & special committee	0.00
2003/9	Grand contribution and subvention	3,000,000.00
2003/10	Training staff development & welfare	2,500,000.00
2003/11	Entertainment & Hospitality	6,014,396.00
2003/12	Miscellaneous expenses	1,500,000.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	55,106,631.82



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	68,550,806.65
2004/2	Traveling & Transport	805,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	31,220,056.00
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	12,978,631.00
2004/11	Entertainment & Hospitality	9,608,000.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	1,909,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	125,071,493.65
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	45,143,461.10
2005/2	Traveling & Transport	450,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	2,160,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	26,228,347.00
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	26,334,695.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	149,521,366.67
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	77,504,042.00
	TOTAL	327,341,911.77
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	674,879,243.63
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	10,270,000.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	46,464,293.00
	TOTAL	731,613,536.63



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

NOTE 3g: WASH		
2007/1	Personnel Cost	325,454,864.91
2007/2	Traveling & Transport	3,070,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	5,967,526.00
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	300,000.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	0.00
2007/13	Provision of service material	1,000,000.00
2007/14	Contribution to pension fund	0.00
	TOTAL	335,792,390.91
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	72,158,359.27
2008/2	Traveling & Transport	104,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	1,271,500.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	1,765,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	75,298,859.27
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	65,055,693.44
2009/2	Traveling & Transport	1,812,000.00
2009/3	Utility Service	263,000.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	146,542,109.00
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	160,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	213,832,802.44



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	129,521,851.00
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	129,521,851.00
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	38,994,404.44
2011/2	Traveling & Transport	310,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	9,802,167.00
2011/9	Grand contribution and subvention	15,653,554.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	140,000.00
2011/13	Provision of service material	15,915,000.00
2011/14	Contribution to pension fund	0.00
	TOTAL	80,815,125.44



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

NOTE 4: CAPITAL EXPENDITURE, 2020		
HEAD	PURPOSE	AMOUNT
4001/2	Widow empowerment programme goat breeding	3,000,000.00
4007/3	Construction of market stall at yarkirya, gani, laraba, manga, kanya, babura, masko and dozau.	10,254,387.60
	SUB TOTAL	13,254,387.60
5001/1	2% contribution to Jigawa state university	24,334,264.07
	Wall fencing of Grave yard	2,000,000.00
5001/3	Construction of additional 1 block of 2 class Islamiyya School	16,522,004.46
5001/7	Construction of additional 1 block of 2 class Islamiyya School	1,500,000.00
5001/8	Construction of additional 1 block of 2 class Islamiyya School	6,900,000.00
5004/7	Construction of Friday prayer Mosques	1,300,000.00
5004/8	Construction of 5 daily prayer Mosques	8,388,254.82
5004/10	Construction of 5 daily prayer Mosques	1,052,536.58
5004/20	purchase of Capet	3,000,000.00
5004/21	purchase of relief materials	6,545,000.00
	SUB TOTAL	71,542,059.93
6001/1	purchase of hand pump materials	17,980,000.00
6001/2	construction of hand pump	15,086,550.00
6002/1	construction of drainage	2,253,225.41
6001/4	control of erosion	43,454,209.15
6003/1	construction of township gates	5,003,993.02
6004/1	contribution to community development project	5,036,731.91
6004/4	construction of skills acquisition	4,000,000.00
	SUB TOTAL	92,814,709.49
7001/1	Contribution to state and LGA joint project	128,190,019.23
7001/2	Payment of land compensation	3,130,000.00
7001/3	Settlement of outstanding liabilities	8,128,000.00
7001/4	Purchase of House furniture's for Chairman house	2,000,000.00
7001/5	Renovation of Chairman Duplex House	2,000,000.00
	SUB TOTAL	143,448,019.23
	TOTAL	321,059,176.25



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance		9,518,793.00	
Current Year Advance		8,036,361.00	
MARGIN		1,482,432.00	
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL		73,885,638.00	
Previous year NCL		73,885,638.00	
MARGIN		0.00	
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE IGR	AUGMENTATION	TOTAL
JANUARY	164,625.55	0.00	164,625.55
FEBRUARY	164,625.55	8,504,847.85	8,669,473.40
MARCH	164,625.55	5,500,000.00	5,664,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	5,500,000.00	5,664,625.55
JUNE	164,625.55	0.00	164,625.55
JULY	164,625.55	0.00	164,625.55
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	10,000,000.00	10,164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	34,504,847.85	36,480,354.45
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)		51,173.17	
UNITY BANK PLC (OVERHEAD A/C)		324,201.35	
UNITY BANK PLC (SALARY A/C)		1,405,672.65	
POLARIS BANK PLC (PROJECT A/C)		5,221.00	
UBA PLC (REVENUE A/C)		100,511.41	
OTHERS		52,662.00	
TOTAL		1,939,441.58	



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

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE		8,036,361.00	
OTHER ADVANCES		0.00	
TOTAL		8,036,361.00	
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F		(61,545,821.00)	
Closing Balance		(2,364,014.42)	
Accumulated Fund C/D		(63,909,835.42)	
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE		0.00	
FEDERAL		0.00	
OTHER DEPOSITS		73,885,638.00	
TOTAL		73,885,638.00	
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE IGR	AUGMENTATION	TOTAL
JANUARY	164,625.55	0.00	164,625.55
FEBRUARY	164,625.55	8,504,847.85	8,669,473.40
MARCH	164,625.55	5,500,000.00	5,664,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	5,500,000.00	5,664,625.55
JUNE	164,625.55	0.00	164,625.55
JULY	164,625.55	0.00	164,625.55
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	10,000,000.00	10,164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	34,504,847.85	36,480,354.45



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



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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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

SCOPE

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

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

OUR OPINION

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

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

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28th - 06 - 2023

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

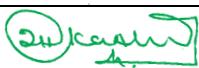


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Babura Local Government Council for the Year Ended 31st December, 2022

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

- 1. STATUTORY ALLOCATIONS :** Babura Local Government Council received the Sum of Two Billion Six Hundred Million Ninety-Four Thousand, Fifty-Five Naira, Twenty-Nine Kobo Only (2,600,094,055.29) as statutory allocation from the federation accounts for the year 2022, representing 98% of the estimated amount of N2,650,000,000.00
- 2. CAPITAL RECEIPT:** The Sum Thirty-Six Million, Four Hundred and Eighty Thousand, Three Hundred and Fifty-Four Naira Forty-Five Kobo Only (36,480,354.45) was received as capital receipt for the financial year 2022, which represents 18% only of the budgeted amount of N202,000,000.00
- 3. INTERNALLY GENERATED REVENUE:** The Sum of Fifteen Million, Sixty Thousand, Nine Hundred and Sixty-Nine Naira Only (15,060,969.00) was generated as internally generated revenue, which represent a mere 73% of the budgeted amount N20,750,000.00
- 4. BANK RECONCILIATION STATEMENTS:** All the accounts maintained by the Local Government Council have been properly reconciled.
- 5. BUDGET PERFORMANCE:** The budget performance for the year ended 31st December 2022 in respect of local government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,650,000,000	2,600,094,055.29	49,905,944.71	98%
CAPITAL RECEIPT	202,000,000	36,480,354.45	165,519,645.55	18%
INTERNALLY GENERATED REVENUE	20,750,000	15,060,969.00	5,689,031	73%
TOTAL REVENUE	2,872,750,000	2,651,635,378.74	221,114,621.26	92%
EXPENDITURE				
RECURRENT EXPENDITURE	2,102,330,078	2,332,940,216.91	(230,610,138.91)	111%
CAPITAL EXPENDITURE	788,946,502.00	321,059,176.25	467,887,325.75	41%
TOTAL EXPENDITURE	2,891,276,580	2,653,999,393.16	237,277,186.84	92%

 28/06/2023.

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



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

1. **TOTAL REVENUE:** From the table above, the Sum of Two Billion,Six Hundred and Fifty-OneMillion, Six Hundred and Thirty-FiveThousand, ThreeHundred and Seventy-EightNaira Seventy-Four Kobo Only (2,651,635,378.74) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represent92% of the estimated amount of N2,872,750,000
2. **RECURRENT EXPENDITURE:** The Sum of Two Billion, Three Hundred and Thirty-TwoMillion, NineHundred and Forty Thousand, TwoHundred and Sixteen Naira, Ninety-One Kobo Only (2,332,940,216.91) was expended on recurrent items, representing 111% of the budgeted amount of N2,102,330,078
3. **CAPITAL EXPENDITURE:** Capital projects engulf The Sum of Three Hundred andTwenty-OneMillion, Fifty-Nine Thousand, OneHundred and Seventy-SixNaira, Twenty-Five Kobo Only (321,059,176.25) indicating 41% of the estimated amount of N788,946,502.00
4. **RECOMMENDATIONS**
 - a. New avenues should be exploit in order to improve Local Government Council 's internal revenue.
 - b. More spending on recurrent items be drastically reduced.
 - c. The local government should direct more resources on capital projects.

QUERIES ISSUED FOR THE PERIOD 1STJANUARY TO 31ST DECEMBER 2022

Queries amounting to the sum of Sixty Nine Million Eight Hundred and Twenty Five Thousand Twenty Naira (N69,825,020.00) was issued to the Babura Local Government Council, upon which the sum of Fifty Nine Million Three Hundred and Two Thousand Twenty Naira (N59,302,020.00) was verified and resolved where Ten Million Five Hundred and Twenty Three Thousand Naira (N10,523,000.00) remained Unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/RNG/BBR/Q1/2022	2,925,000.00	2,925,000.00	0.00
2	ALG/RNG/BBR/Q2/2022	19,181,554.00	17,881,554.00	1,300,000.00
3	ALG/RNG/BBR/Q3/2022	4,191,500.00	2,591,500.00	1,600,000.00
4	ALG/RNG/BBR/Q4/2022	19,594,000.00	17,500,000.00	2,094,000.00
5	ALG/RNG/BBR/Q5/2022	9,448,500.00	8,603,500.00	845,000.00
6	ALG/RNG/BBR/Q6/2022	14,484,466.00	9,800,466.00	4,684,000.00
TOTAL		69,825,020.00	59,302,020.00	10,523,000.00



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Sixty Nine Million, Eight Hundred and Twenty Five Thousand Twenty Naira (N69,825,020.00) only were raised and issued to the Local Government.

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Fifty Nine Million, Three Hundred and Two Thousand Twenty Naira (N59,302,020.00) only, thus leaving a balance of Ten Million, Five Hundred and Twenty Three Thousand Naira (N10,523,000.00) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Babura Local Government staff and Local Education Authorities. To this effect, a sum of Sixty Three (63) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred and Eight Million, Eight Hundred and Four Eight Thousand, Nine Hundred and Ninety Three Naira (N108,848,993.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Thirty(30) numbers of staff retired and deceased owed Babura Local Government Council, the sum of Three Million, Seven Hundred and Thirty Three Thousand , Three Hundred and Twenty Eight Naira (N3,733,328.00) only which has to been deducted and remitted back by the pension administration.

28th - 06 - 2023

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



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Querry ALG/RNG/ZO/BBR/2022/Q6

The, HON CHAIRMAN

BABURA

Local Government

Audit Form 1

Station: BABURA

Pv. No.: CC Date: JULY - DEC, 2022

Head CC Sub Head: CC

Amount #: 14,484,466.51

Payee: SUNDRY

Nature of Payment: VARIOUS

AUDIT QUERRY UN- PRE AUDITED PAYMENT VOUCHERS

In the course of examination of payment vouchers for the period stated above. It was discovered that the sum of fourteen million four hundred and eighty four thousand four hundred and sixty six Naira fifty one Kobo (₦14,484,466 = 51) only was paid without been pre- audited by internal auditor unit which is contrary to the provision of FM (14.10) in view of the above the concerned officers should be asked to explain or else the total sum paid be refunded and this office be informed.

The same is copied to the auditor general local government council and the zonal director Ringim zonal audit for their information and necessary further action.

Warm regard.

25/5/2023
SAMBO A. BABA
AREA AUDITOR
BABURA LOCAL GOVT.

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25/5/23
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Babura Local Government Council for the Year Ended 31st December, 2022



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

Local Querry No. ALG/RNGZO/BBR/2022/Q1

The, HON CHAIRMAN
BABURA
Local Government

Audit Form I

Station: BABURA
Pv. No.: CC Date: JAN-JUNE, 2022
Head CC Sub Head: CC
Amount #: 3,225,000
Payee: SUNDAY
Nature of Payment: VARIOUS

AUDIT QUERRY

UN- PRESENTED PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period stated above we observed that the sum of three million two hundred and twenty five thousand naira (₦ 3,225,000) only was paid to various payees without necessary payment vouchers to justify the payment as contained in (F.M 14.3)

Therefore, the officers concerned should be asked to explain or otherwise the total sum paid be recovered and this office be informed

The same is copied to the Auditor General Local Government Council and the Zonal Director Ringim Zonal Audit for their information and necessary further action

Bab
Sambo A. Baba
Area Auditor
Babura Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/BBR/2022/Q2
The, HON CHAIRMAN
BABURA Local Government

Audit Form I

Station: BABURA
Pv. No.: CC Date: JAN-JUNE, 2022
Head CC Sub Head: CC
Amount #: 12,162,948
Payee: SUNDRY
Nature of Payment: VARIOUS

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

During the examination of payment vouchers for the period stated above it was observed that, the sum of Twelve Million One Hundred and Sixty Two Thousand Nine Hundred and Forty Eight Naira (₦12,162 948) only was paid to various payees without attaching all necessary supporting documents to authenticate the payment. Refers attached therefore this is not incompliance with the provision of (F.M14.4(1)). As such the concerned officers should be asked to explain or else the total sum amount paid be refunded and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director, Ringim Zonal Audit for their information and necessary further action.

Warm Regards

Sambo A. Baba
Area Auditor
Babura Local Government

Area Auditor
Babura Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/RNGZO/BBR/2022/Q3
The, HON CHAIRMAN
BABURA Local Government

Audit Form 1

Station: BABURA
Pv. No.: CC Date: JAN-JUNE, 2022
Head _____ Sub Head: _____
Amount N: CC
Payee: 9,448,500
Nature of Payment: SUNDRY
VARIOUS
Date: _____

AUDIT QUERRY

UN- PRE AUDIT PAYMENT VOUCHERS

In the course of examination of payment vouchers for the period stated it was discovered that the sum of Nine Million four Hundred and Forty Eight Thousand Five Hundred Naira (₦9,448,500) only was paid without been pre-audit by internal Audit Unit which is contrary to the provision of (F.M 14.10) in view of the above, the concerned officers should be asked to explain or else the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director, Ringim Zonal Audit for their information and necessary further action.

Warm Regards

Sambo A. Baba
Area Auditor
Babura Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNG/ZO/BBR/2022/Q4

The HON CHAIRMAN

BABURA

Local Government

Audit Form 1

Station: BABURA

Pv. No.: CC Date: JULY -DEC, 2022

Head CC Sub Head: CC

Amount #: 19,594,000

Payee: SUNDAY

Nature of Payment: VARIOUS

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

During the examination of payment voucher for the period stated above it was observed that the sum of nineteen million five hundred and ninety four thousand naira only (₦19,594,000) only was paid to various payees without attaching all necessary supporting documents to authentication the payment. Refers attached therefore this not incompliance with the provision of fm. (14.14(1)). As such the concerned officers should be asked to explain or else the total sum amount paid be refunded and this office be informed.

The some is copies to the Auditor General Local Govt. council and the Zonal Director Ringim Zone Audit for their information and necessary further action.

Warm Regards.

19/5/2023

SAMBO A BABA
AREA AUDITOR
BABURA LOCAL GOVT.

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28/5/23
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AG 23/05/23*



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Querry No: ALG/RNG/ZO/BBR/2022/Q5
The, HON CHAIRMAN
BABURA
Local Government

Audit Form 1

Station: BABURA
Pv. No.: CC Date: JULY - DEC, 2022
Head CC Sub Head: CC
Amount #: 19, 181,554.37
Payee: SUNDRY
Nature of Payment: VARIOUS

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period stated above, we observed that the sum nineteen million one hundred and eighty one thousand five hundred and fifty four naira thirty seven kobo (₦19,181,554=37) only we paid to various payee without necessary payment vouchers to justify the payment as contained in FM (14.3). Therefore the officers concerned should be asked to explain or otherwise the total sum paid be recovered and this office be informed.

The some is copies to the Auditor General Local Govt. council and the Zonal Director Ringim Zone Audit for their information and necessary further action.

Warm Regards.

19/5/2023

SAMBO A BABA
AREA AUDITOR
BABURA LOCAL GOVT.

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25/5/23
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AG 23/05/23



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



BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town.

In case of reply please quote

Date: 29/08/2023

Ref. No..... BBLG/TRIL/49 /VOL/III/001

OFFICE OF THE AUDITOR

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Deal plc
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DCA
14/9/23 DCA
The Auditor General
Local Government Auditor
Dutse
Jigawa State

pls deal as usual
AG 12/9/23

RESPONDING TO AUDIT QUERY NO. ALG/RNG20/BBR/2023/Q1, Q2,Q3,Q4 AND Q5

I wish to write and respond that the outstanding expenditure amounted to **₦40,416,641.50** made in the cash book is due to some correction in the cash book.

With regards to this are change to cash book from January 2023 to march 2023 where the query is now replaced to audit query No. ALG/RNG/20/BBR/2023/Q5. amounting to (₦ 6,052,000).

Refer the new cash book presented to you for your examination, verification and vouchery for further details and next line of action.

Query No. ALG/RNG20/BBR/2023/Q2 Audit Query without attaching necessary document.

This has been fully documented and all necessary supporting document amounted to (**₦31,501,425.72**) has been attached for your verification.

Query NO. ALG/RNG20/BBR/2023/Q3 Audit Query for Un-pre Audited Payment Voucher.

The un-Pre-Audited has been controlled and certified my internal auditor for your information and next line of action.

Query No. ALG/RNG20/BBR/2023/Q4 for Audit Inspection 2023
Amounting to (₦ 441,9915,732.42)



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

Respond to Audit query NOALG/RNG/20/BBR/Q4/4 for Audit inspection for the period of April-June, 2023, that the expenditure was raised without posting into cashbook.

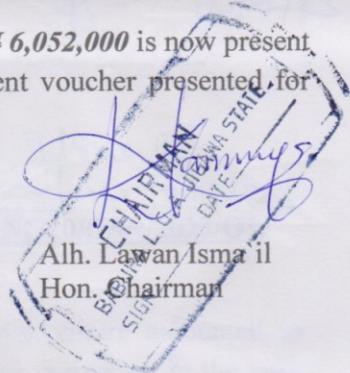
This happened due to some changes in the cashbook which delayed us for immediate posting of expenditure in the cashbook.

With regard to this the cashbook is now up to date for your kind Physical verification and next line of action.

**Query NO ALG/RNG/20/BBR/Q5 Amounting TO ₦6,052,000.00
Unaccounted Expenditure**

The Query for an Un-Accounted Expenditure worth ₦ 6,052,000 is now present to your office, Refer to the attached physical payment voucher presented for your verification and next line of action.

Best Regard



This has been duly documented and all necessary supporting documents amounting to ₦6,052,000.00 has been attached for your verification.

Query No. ALG/RNG/20/BBR/2023/Q3 Audit Query for Un-audit Payment Voucher.

The un-audited has been compiled and enclosed my honored auditor for your information and next line of action.

Query No. ALG/RNG/20/BBR/2023 Audit Inspection 2023
Amounting to ₦4,441,993,527.00



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



BABURA LOCAL GOVERNMENT COUNCIL

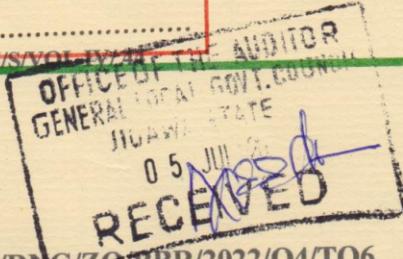
JIGAWA STATE

Local Govt. Secretariat
Babura-Town.

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

Date: 10 - 1 - 2023

BBLG/ADM/S/VOL 1/2023



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

RE- AUDIT QUERIES NO ALG/RNG/ZO/BBR/2022/Q4/TO6 ALG/RNG/ZO/RNG/BBR/2022/6 JULY TO DECEMBER, 2022

Reference to the above queries as forwarded from Babura Audit Area office, Babura Local Government Council I here with to inform you that queries have been answered.

QUERY NO. ALG/RNG/ZO/BBR/2022/Q4 CAPTAINED "IRRIGULAR PAYMENT VOUCHERS"

To the tune of nineteen million five hundred and ninety four thousand Naira. (₦ 19,594,000) only with requirement of cash receipt SRV, list of beneficiaries and/ or location have been attached for your persual.

QUERY NO. ALG/RNG/ZO/BBR/2022/Q5 CAPTAINED "UN- PRE AUDITED PAYMENT VOUCHERS"

To the tune of nineteen million one hundred and eighty one thousand five hundred and fifty four naira thirty seven kobo (₦ 19,181,554.37) only indicating non available of payment voucher's as at the time of this audit exercise all payment voucher's to this regard have been provided and now available.

QUERY NO. ALG/RNG/ZO/BBR/2022/Q6 CAPTAINED "UN- PRE AUDITED PAYMENT VOUCHERS"

To the tune of fourteen million four hundred and eighty four thousand four hundred and sixty six naira and fifty one kobo (14,484,466.51) these vouchers have been presented to internal audit office and had already cleared.

In view of the foregoing, I am requesting the presence of area audit and zonal director audit to re- visit local government and re- verify an answer to the three 3 no. queries please.

Kindly accept to assurance of my esteem regard please.

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DCA
Dear Sir
Lawan Isma'il 21/12/22
Hon. Chairman Babura
ACA 3/8/23

DCA
pls deal

enclasse JAG 6/7/23