

# **BUJI**

## **LOCAL GOVERNMENT COUNCIL**

### **JIGAWA STATE**



2022

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

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



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

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



**HON. ABDULLAHI SULEIMAN YAYARI**  
The Executive Chairman  
Buji Local Government Council



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



# BUJI LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE

Local Govt. Secretariat  
Gantsa Town

In case of reply please quote  
Ref. No.....BUJSLG/FIN/VOL. II/14.....

23-February-2023

Date: \_\_\_\_\_

The Auditor General,  
Local Government Councils,  
Jigawa State.

### RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

23/02/2023

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

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

GAMBO UMAR  
Treasurer

HON. ABDULLAHI SULEIMAN YAYARI  
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 Buji 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 Buji Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Buji 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 Buji 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.



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

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



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

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



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

8.	<b>Comparative Information</b> The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	<b>Budget Figures</b> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	<b>Receipts</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
11.	<b>External Assistance</b> <ol style="list-style-type: none"><li>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.</li><li>External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li></ol>
12.	<b>Other Borrowings / Grants&amp; Aid Received</b> These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	<b>Interest Received</b> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	<b>Government Business Activities</b> Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	<b>Payments</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>



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

16.	<b>Loans Granted:</b> 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.	<b>Loan Repayments</b> 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.	<b>Interest on Loans:</b> 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.	<b>Foreign Currency Transactions:</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
20.	<b>Prepayments</b> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	<b>Investments:</b> 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.	<b>Leases</b> <ol style="list-style-type: none"><li>Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</li><li>Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</li></ol>
23.	<b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	<b>Advances</b> 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  
Buji Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1				
CASHFLOW STATEMENT F FOR THE YEAR ENDED 31ST DECEMBER, 2022				
BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	<b>RECEIPTS:</b>			
2,725,000,000.00	Statutory Allocation	1	2,082,276,793.38	1,602,844,059.40
	<b>Independent Revenue</b>			
300,000.00	Taxes	2a	0.00	0.00
1,000,000.00	Rate	2b	390,000.00	110,000.00
10,450,000.00	Local Licenses and Fees	2c	1,471,854.26	5,908,073.49
1,350,000.00	Commercial Undertaking	2d	1,292,815.00	914,900.00
1,150,000.00	Rent of LGA Properties	2e	345,000.00	0.00
50,000.00	Interest and dividend	2f	0.00	0.00
1,000,000.00	Miscellaneous	2g	0.00	534,978.87
<b>15,300,000.00</b>	<b>Total Independent Revenue</b>		<b>3,499,669.26</b>	<b>7,467,952.36</b>
2,740,300,000.00	<b>Total Receipt from Operating Activities</b>		<b>2,085,776,462.64</b>	<b>1,610,312,011.76</b>
	<b>PAYMENTS</b>			
62,911,228.00	Office Of The Chairman	3a	41,717,672.91	44,022,249.04
33,581,100.00	Planning, Research and Statistics	3b	33,348,674.09	29,769,139.00
40,376,959.00	The Council	3c	41,506,959.64	35,089,883.00
86,652,865.00	Personal Management	3d	154,214,981.07	104,757,759.00
333,200,379.00	Finance And Supply	3e	184,097,389.20	220,267,510.00
478,203,266.00	Education	3f	454,338,222.95	451,317,709.00
307,562,892.00	Medical And Health	3g	277,930,079.73	254,375,365.00
80,882,281.00	Agriculture & Natural Resources	3h	44,942,557.88	52,237,966.00
103,720,825.00	Works And Housing	3i	141,880,244.44	118,766,784.00
70,000,000.00	Traditional Office Holders	3j	104,124,300.75	80,142,203.00
69,661,986.00	Social And Community Dev.	3k	81,097,007.37	62,667,810.00
<b>1,666,753,781.00</b>	<b>Total Payment</b>		<b>1,559,198,090.03</b>	<b>1,453,414,377.04</b>
1,073,546,219.00	Net Cash Flow From Operating Activities		<b>526,578,372.61</b>	<b>156,897,634.72</b>
	<b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>			
1,198,074,179.00	Capital Expenditure	4	491,214,243.52	220,843,727.00
	<b>Net Cash Flow From Investing Activities</b>		<b>491,214,243.52</b>	<b>(220,843,727.00)</b>
	<b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>			
	Proceed From Loan	5a	0.00	0.00
	Other Non current liabilities	5b	(11,709,113.16)	0.00
122,000,000.00	Other Capital Receipt	5c	9,827,007.92	19,790,843.60
	<b>Net Cash Flow From Financing Activities</b>		<b>(1,882,105.24)</b>	<b>19,790,843.60</b>
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS</b>			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	<b>Total Cash flow from other Cash Equivalent</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net Cash for the Year</b>		33,482,023.85	(44,155,248.68)
	Cash & Cash Equivalent as at 1st January, 2022		2,310,700.32	46,465,949.00
	<b>CASH &amp; CASH EQUIVALENT AS AT 31ST DECEMBER 2022</b>		<b>35,792,724.17</b>	<b>2,310,700.32</b>

The accompanying notes form part of these statements

*(Signature)*  
23/02/2023

GAMBO UMAR

Treasurer

Buji Local Government, Jigawa State

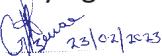


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Buji Local Government Council for the Year Ended 31st December, 2022

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022**  
**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
<b>ASSETS</b>			
<b>LIQUID ASSETS:</b>			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	35,792,724.17	2,310,700.32
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
<b>TOTAL LIQUID ASSETS</b>		<b>35,792,724.17</b>	<b>2,310,700.32</b>
<b>INVESTMENT AND OTHER CASH ASSETS:</b>			
Impress			
Advance	7	20,015,117.00	20,015,117.00
Revolving Loans			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>			
<b>TOTAL ASSETS</b>		<b>55,807,841.17</b>	<b>22,325,817.32</b>
<b>LIABILITIES:</b>			
<b>PUBLIC FUNDS</b>			
Accumulated Fund	8	36,285,332.33	(8,905,804.68)
Non- Current Liabilities	9	19,522,508.84	31,231,622.00
Other Public Fund		0.00	
<b>TOTAL LIABILITIES</b>		<b>55,807,841.17</b>	<b>22,325,817.32</b>

The accompanying notes form part of these statements



23/02/2023

**GAMBO UMAR**

Treasurer

Buji Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Buji 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**  
**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
1,602,844,059.40	STATUTORY ALLOCATIONS:	1	2,082,276,793.38	2,725,000,000.00
	Independent Revenue			
0.00	Taxes	2a	0.00	300,000.00
110,000.00	Rate	2b	390,000.00	1,000,000.00
5,908,073.49	Local Licenses and Fees	2c	1,471,854.26	10,450,000.00
914,900.00	Commercial Undertaking	2d	1,292,815.00	1,350,000.00
0.00	Rent of LGA Properties	2e	345,000.00	1,150,000.00
0.00	Interest and dividend	2f	0.00	50,000.00
534,978.87	Miscellaneous	2g	0.00	1,000,000.00
<b>7,467,952.36</b>	<b>SUB TOTAL INDEPENDENT REVENUE</b>		<b>3,499,669.26</b>	<b>15,300,000.00</b>
<b>1,610,312,011.76</b>	<b>TOTAL REVENUE</b>		<b>2,085,776,462.64</b>	2,740,300,000.00
	<b>LESS: EXPENDITURE</b>			
44,022,249.04	Office Of The Chairman	3a	41,717,672.91	62,911,228.00
29,769,139.00	Planning, Research and Statistics	3b	33,348,674.09	33,581,100.00
35,089,883.00	The Council	3c	41,506,959.64	40,376,959.00
104,757,759.00	Personal Management	3d	154,214,981.07	86,652,865.00
220,267,510.00	Finance And Supply	3e	184,097,389.20	333,200,379.00
451,317,709.00	Education	3f	454,338,222.95	478,203,266.00
254,375,365.00	Medical And Health	3g	277,930,079.73	307,562,892.00
52,237,966.00	Agriculture & Natural Resources	3h	44,942,557.88	80,882,281.00
118,766,784.00	Works And Housing	3i	141,880,244.44	103,720,825.00
80,142,203.00	Traditional Office Holders	3j	104,124,300.75	70,000,000.00
62,667,810.00	Social And Community Dev.	3k	81,097,007.37	69,661,986.00
<b>1,453,414,377.04</b>	<b>TOTAL EXPENDITURE</b>		<b>1,559,198,090.03</b>	<b>1,666,753,781.00</b>
<b>156,897,634.72</b>	<b>Operating Balance</b>		<b>526,578,372.61</b>	1,073,546,219.00
	<b>APPROPRIATIONS/TRANSFERS:</b>			
156,897,634.72	Transfer to Capital Development Fund		<b>526,578,372.61</b>	1,073,546,219.00

The accompanying notes form part of these statements

25/02/2023

**GAMBO UMAR**

Treasurer

Buji Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Buji 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				
ACTUAL PREVIOUS YEAR (2021)		DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 222
N			N	N
		<b>OPENING BALANCE</b>		
		<b>ADD: REVENUE</b>		
		Transfer from CRF		<b>526,578,372.61</b>
19,790,843.60	AID AND GRANTS	10	9,827,007.92	122,000,000.00
		<b>TOTAL REVENUE AVAILABLE</b>		<b>536,405,380.53</b>
		<b>LESS: CAPITAL EXPENDITURE</b>		
220,843,727.00	Capital Expenditure	11	491,214,243.52	1,198,074,179.00
		<b>TOTAL CAPITAL EXPENDITURE</b>		<b>491,214,243.52</b>
				<b>1,198,074,179.00</b>
		<b>INTANGIBLE ASSETS</b>		<b>45,191,137.01</b>
		<b>CLOSING BALANCE</b>		<b>45,191,137.01</b>

The accompanying notes form part of these statements

**GAMBO UMAR**  
Treasurer  
Buji Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022			
BUJI LOCAL GOVERNMENT COUNCL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,082,276,793.38	1,602,844,059.40
2a	Taxes	0.00	0.00
2b	Rate	390,000.00	110,000.00
2c	Local Licenses and Fees	1,471,854.26	5,908,073.49
2d	Commercial Undertaking	1,292,815.00	914,900.00
2e	Rent of LGA Properties	345,000.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	534,978.87
3a	Office Of The Chairman	41,717,672.91	44,022,249.04
3b	Planning, Research and Statistics	33,348,674.09	29,769,139.00
3c	The Council	41,506,959.64	35,089,883.00
3d	Personal Management	154,214,981.07	104,757,759.00
3e	Finance And Supply	184,097,389.20	220,267,510.00
3f	Education	454,338,222.95	451,317,709.00
3g	Medical And Health	277,930,079.73	254,375,365.00
3h	Agriculture &Natural Resources	44,942,557.88	52,237,966.00
3i	Works And Housing	141,880,244.44	118,766,784.00
3j	Traditional Office Holders	104,124,300.75	80,142,203.00
3k	Social And Community Dev.	81,097,007.37	62,667,810.00
4	Capital Expenditure	491,214,243.52	220,843,727.00
5a	Proceed From Loan	0.00	0.00
5b	Other Noncurrent liabilities	(11,709,113.16)	0.00
5c	Other Capital Receipt	9,827,007.92	19,790,843.60
6	<b>CASH AND BANK BALANCES</b>	<b>35,792,724.17</b>	<b>2,310,700.32</b>
7	<b>ADVANCES</b>	<b>20,015,117.00</b>	<b>20,015,117.00</b>
8	<b>ACCUMULATED FUND</b>	<b>36,285,332.33</b>	<b>(8,905,804.68)</b>
9	<b>NON CURRENT LIABILITIES</b>	<b>19,522,508.84</b>	<b>31,231,622.00</b>
10	AID AND GRANTS	9,827,007.92	19,790,843.60
11	Capital Expenditure	491,214,243.52	220,843,727.00

The accompanying notes form part of these statements

**GAMBO UMAR**  
Treasurer  
Buji Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE AND OTHER MISCELLANOUS RECEIVED	ECOLOGICAL / SURE-P	TOTAL
JANUARY	94,803,054.98	60,289,878.67	937,417.02		156,030,350.67
FEBRUARY	46,756,727.56	56,074,979.64	20,996,224.56		123,827,931.76
MARCH	62,944,720.58	51,362,603.97	17,553,989.50		131,861,314.05
APRIL	92,544,261.86	63,505,327.29	0.00		156,049,589.15
MAY	82,814,778.60	52,332,026.41	5,797,456.09	35,155,287.59	176,099,548.69
JUNE	70,543,460.48	61,952,088.68	30,355,350.63		162,850,899.79
JULY	111,525,506.43	59,552,880.78	0.00		171,078,387.21
AUGUST	144,759,700.91	55,229,141.12	0.00		199,988,842.03
SEPTEMBER	82,587,237.88	66,544,614.54	0.00	130,730,899.96	279,862,752.38
OCTOBER	88,722,440.36	58,896,708.19	17,649,538.91		165,268,687.46
NOVEMBER	78,687,149.62	67,344,109.92	14,046,499.70		160,077,759.24
DECEMBER	123,070,240.99	64,471,439.02	11,739,050.94		199,280,730.95
<b>TOTAL</b>	<b>1,079,759,280.25</b>	<b>717,555,798.23</b>	<b>119,075,527.35</b>	<b>165,886,187.55</b>	<b>2,082,276,793.38</b>

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
<b>NOTE 2b: RATE</b>	
Tenement rate	390,000.00
<b>TOTAL</b>	<b>390,000.00</b>
<b>NOTE 2c: LOCAL LICENSES AND FEES</b>	
Birth and death certificate	73,800.00
Tender fee	826,654.26
Sand dredging	500,000.00
Filling of trees	16,200.00
Buying fee	21,800.00
Indigene	28,000.00
Grinding mill	5,400.00
<b>TOTAL</b>	<b>1,471,854.26</b>
<b>NOTE 2d: COMMERCIAL UNDERTAKING</b>	
Market	337,485.00
Motor park	50,670.00
Sharp sand shopping centre	780,000.00
Cattle market	124,660.00
<b>TOTAL</b>	<b>1,292,815.00</b>
<b>NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES</b>	
Rent on Other Local Government Building	320,000.00
Rent on property	25,000.00
<b>TOTAL</b>	<b>345,000.00</b>
<b>NOTE 2g: MISCELLENOUS</b>	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
<b>TOTAL</b>	<b>0.00</b>



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

**NOTE 3a: OFFICE OF THE CHAIRMAN**

2001/1	Personnel Cost	17,650,672.91
2001/2	Traveling & Transport	1,350,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,640,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	6,970,000.00
2001/11	Entertainment & Hospitality	1,247,000.00
2001/12	Miscellaneous expenses	1,860,000.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>41,717,672.91</b>

**NOTE 3b: PLANNING, RESEARCH AND STATISTICS**

2002/1	Personnel Cost	19,713,044.46
2002/2	Traveling & Transport	380,000.00
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	1,461,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	8,984,629.63
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	2,810,000.00
2002/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>33,348,674.09</b>

**NOTE 3c: THE COUNCILS**

2003/1	Personnel Cost	20,376,959.64
2003/2	Traveling & Transport	80,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	0.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	550,000.00
2003/11	Entertainment & Hospitality	0.00
2003/12	Miscellaneous expenses	20,500,000.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>41,506,959.64</b>



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

<b>NOTE 3d: PERSONAL MANAGEMENT</b>		
2004/1	Personnel Cost	34,666,290.31
2004/2	Traveling & Transport	550,000.00
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	85,146,690.76
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	12,055,000.00
2004/11	Entertainment & Hospitality	21,797,000.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
<b>TOTAL</b>		<b>154,214,981.07</b>
<b>NOTE 3e: FINANCE AND SUPPLY</b>		
2005/1	Personnel Cost	27,524,277.14
2005/2	Traveling & Transport	677,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	5,999,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	23,671,229.90
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	8,816,979.70
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	72,134,171.94
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	45,279,730.52
<b>TOTAL</b>		<b>184,097,389.20</b>
<b>NOTE 3f: EDUCATION</b>		
2006/1	Personnel Cost	427,485,204.49
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	16,099,553.21
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	10,753,465.25
<b>TOTAL</b>		<b>454,338,222.95</b>



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

<b>NOTE 3g: WASH</b>		
2007/1	Personnel Cost	159,237,978.49
2007/2	Traveling & Transport	1,934,000.00
2007/3	Utility Service	294,000.00
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	77,022,192.46
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	10,409,288.47
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	13,296,642.00
2007/13	Provision of service material	7,717,746.64
2007/14	Contribution to pension fund	8,018,231.67
	<b>TOTAL</b>	<b>277,930,079.73</b>
<b>NOTE 3h: AGRIC AND NATURAL RESOURCES</b>		
2008/1	Personnel Cost	34,896,557.88
2008/2	Traveling & Transport	370,000.00
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	0.00
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	9,676,000.00
2008/14	Contribution to pension fund	<b>0.00</b>
	<b>TOTAL</b>	<b>44,942,557.88</b>
<b>NOTE 3i: WORKS AND HOUSING</b>		
2009/1	Personnel Cost	26,491,425.94
2009/2	Traveling & Transport	990,000.00
2009/3	Utility Service	2,300,000.00
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	110,938,818.50
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	1,160,000.00
2009/14	Contribution to pension fund	<b>0.00</b>
	<b>TOTAL</b>	<b>141,880,244.44</b>



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

<b>NOTE 3j: TRADITIONAL OFFICE HOLDERS</b>		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	104,124,300.75
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
	<b>TOTAL</b>	<b>104,124,300.75</b>
<b>NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT</b>		
2011/1	Personnel Cost	23,060,229.13
2011/2	Traveling & Transport	210,000.00
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	4,357,778.24
2011/9	Grand contribution and subvention	9,061,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	44,408,000.00
2011/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>81,097,007.37</b>



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

**NOTE 4: CAPITAL EXPENDITURE, 2022**

<b>HEAD</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
4001/3	Purchase Of Grains	8,006,000.00
4001/4	IFAD programs	1,030,000.00
4002/2	Widow empowerment	140,000.00
4003/1	Road side three planting	1,667,000.00
4003/2	Demarcation of grazing reserved	5,167,000.00
4004/1	Purchase of fishing materials	600,000.00
4006/1	Reactivation of power at falgeri gantsa, and kukuma	13,000,000.00
4007/1	Construction s of additional market stall at gantsa	1,725,901.00
4008/1	Road rehabilitation from kwanar madobi & gantsa & aphoto	21,925,511.61
4008/2	Construction s of feeder road from karanjau	5,050,000.00
4008/3	Construction s of feeder road at gidifawa	7,700,000.00
4008/6	Construction s of feeder road from Buji cakwama	2,921,000.00
4008/7	Construction s of feeder road kukuma gurduba	8,282,549.00
4008/8	Construction s of 3n0 drainage at Buji	19,675,371.79
4008/9	Construction of drainage at gwadayi	6,245,805.44
	<b>SUB TOTAL</b>	<b>103,136,138.84</b>
5001/1	2% contribution to Jigawa state university	26,694,283.14
5001/2	Construction of block 2 classroom at u/maina	3,467,240.00
5001/3	Purchase /repairs of school furniture	1,000,000.00
5001/4	Construction of one block of 2classroom at JSS kawanya & kwizo & gantsa	12,460,414.55
5001/7	Purchase of furniture at jodaci & badawa	1,000,000.00
5001/8	Purchase of teaching aids	1,768,098.00
5002/2	Construction of health out post at babago & guduba & aburji	6,580,250.00
5002/3	Construction of health out post at gwangya & aburji	7,994,347.67
5004/1	Women empowerment	10,000,000.00
5004/2	Purchase of relief materials	5,900,000.00
5004/3	Rehabilitation of gantsa central mosque	4,407,693.17
5004/4	Construction of 5 daily prayer mosque gidan s/baka	35,085,888.40
5004/8	Construction of 5 daily prayer mosque at kawayya kafin madaki, gantsa	28,176,964.29
	<b>TOTAL</b>	<b>144,535,179.22</b>
6001/1	Drilling of 20NO new hand pump 2 at each ward communities	4,804,760.00
6001/2	Purchase of hand pump materials	43,926,712.11
6001/3	Complete of water solar at gantsa yamma & kudu dadin danya	9,000,000.00
6001/4	Construction of motorize water pumps station Buji gari, gantsa kudu, zaka sagu	10,000,000.00
6002/1	Control of erosion at Buji LG Area	34,212,855.76
6004/2	Polling	2,590,000.00
	<b>SUB TOTAL</b>	<b>104,534,327.87</b>
7001/1	Contribution to state and LGA joint project	103,190,019.23
7001/2	Payment of land compensation	18,185,051.36
7001/3	Settlement of outstanding liabilities	8,433,527.00
7001/5	Purchase of additional furniture to LGA office	9,200,000.00
	<b>SUB TOTAL</b>	<b>139,008,597.59</b>
	<b>TOTAL</b>	<b>491,214,243.52</b>

**NOTE 5a : (PROCEED FROM LOAN)**

Previous Year Advance	20,015,117.00
Current Year Advance	20,015,117.00
<b>MARGINS</b>	<b>0.00</b>

**NOTE 5b : (Other Non Current Liabilities)**

Current year NCL	19,522,508.84
Previous year NCL	31,231,622.00
<b>MARGINS</b>	<b>(11,709,113.16)</b>



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

**NOTE 5c : (OTHER CAPITAL RECEIPTS)**

MONTHS	STATE IGR	STABILISATION	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55	1,000,000.00	1,164,625.55
MARCH	164,625.55	500,000.00	664,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	851,501.32	1,016,126.87
JUNE	164,625.55		164,625.55
JULY	164,625.55		164,625.55
AUGUST	164,625.55		164,625.55
SEPTEMBER	164,625.55	5,000,000.00	5,164,625.55
OCTOBER	164,625.55		164,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55		164,625.55
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>7,851,501.32</b>	<b>9,827,007.92</b>

**NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022**

UNITY BANK PLC (MAIN A/C)	21,385,987.47
UNITY BANK PLC (OVERHEAD A/C)	634,584.81
UNITY BANK PLC (SALARY A/C)	1,959,905.53
POLARIS BANK PLC (PROJECT A/C)	11,809,252.00
UBA PLC (REVENUE A/C)	2,994.36
<b>TOTAL</b>	<b>35,792,724.17</b>

**NOTE 7: ADVANCES FOR THE YEAR 2022**

PERSONAL ADVANCE	20,015,117.00
OTHER ADVANCES	0.00
<b>TOTAL</b>	<b>20,015,117.00</b>

**NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022**

Accumulated Fund B/F	(8,905,804.68)
Closing Balance	45,191,137.01
Accumulated Fund C/D	36,285,332.33

**NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022**

STATE	19,522,508.84
FEDERAL	
OTHER DEPOSITS	
<b>TOTAL</b>	<b>19,522,508.84</b>

**NOTE 10 : OTHER CAPITAL RECEIPT**

MONTHS	STATE IGR	STABILISATION	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55	1,000,000.00	1,164,625.55
MARCH	164,625.55	500,000.00	664,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	851,501.32	1,016,126.87
JUNE	164,625.55		164,625.55
JULY	164,625.55		164,625.55
AUGUST	164,625.55		164,625.55
SEPTEMBER	164,625.55	5,000,000.00	5,164,625.55
OCTOBER	164,625.55		164,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55		164,625.55
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>7,851,501.32</b>	<b>9,827,007.92</b>



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



**OFFICE OF THE AUDITOR GENERAL**

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

**AUDIT CERTIFICATION**

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

We have examined the financial statements which have been prepared by the Management of Buji 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.

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

28/06/2023



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

- 1. STATUTORY ALLOCATIONS:** -The sum of Two Billion Eighty-Two Million Two Hundred and Seventy-Six Thousand Seven Hundred and Ninety-Three Naira Thirty-Eight Kobo (2,082,276,793.38) was received by Buji Local Government Council as statutory allocation from the federation account during the year 2022. This represents 76% of the approved estimated amount of N2,725,000,000.00
- 2. CAPITAL RECEIPT:** The Sum of Nine Million Eight Hundred and Twenty-Seven Thousand, Seven Naira Ninety-Two Kobo only (N9,827,007.92) was received as capital receipt for the period of January – December 2022. The amount represents only 8% of the approved budgeted amount of N122,000,000.00
- 3. INTERNALLY GENERATED REVENUE:** The revenue section of the Local Government was able realized only the sum of Three Million, Four Hundred and Ninety-Nine Thousand, Six Hundred and Sixty-Nine Naira, Twenty-Six Kobo Only (N3,499,669.26) as internally generated revenue during the year ended 31<sup>st</sup> December 2022 which represent only 23% of the approved estimated amount of N15,300,000.00
- 4. BANK RECONCILIATION STATEMENT:** The Local Government Council have prepared bank reconciliation statement for all five-bank account operated with Unity Bank Plc, Polaris Bank Plc and UBA Plc during the year under review.
- 5. BUDGET PERFORMANCE:** The budget performance for the year ended 31<sup>st</sup> December 2022 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,725,000,000.00	2,082,276,793.38	642,723,206.62	76%
CAPITAL RECEIPT	122,000,000.00	9,827,007.92	112,172,992.08	8%
INTERNALLY GENERATED REVENUE	15,300,000.00	3,499,669.26	11,800,330.74	23%
<b>TOTAL REVENUE</b>	<b>2,862,300,000</b>	<b>2,095,603,470.56</b>	<b>766,696,529.44</b>	<b>73%</b>
EXPENDITURE				
RECURRENT EXPENDITURE	1,666,753,781.00	1,559,198,090.03	107,555,690.97	94%
CAPITAL EXPENDITURE	1,198,074,179.00	491,214,243.52	706,859,935.48	41%
<b>TOTAL EXPENDITURE</b>	<b>2,864,827,960.00</b>	<b>2,050,412,333.55</b>	<b>814,415,626.45</b>	<b>72%</b>



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

- I. **TOTAL REVENUE:** The total Sum of Two Billion and Ninety-Five Million, Six Hundred and Three Thousand Four Hundred and Seventy Naira Fifty-Six Kobo (N2,095,603,470.56) only was received from the federation account as statutory allocation and internally generated revenue during the year 2022. This represents 73% of the approved budgeted amount of N2,862,300,000.00
- II. **RECURRENT EXPENDITURE:** Audit examination revealed that, the Sum of One Billion Five Hundred and Fifty-Nine Million One Hundred and Ninety-Eight Thousand Ninety Naira Three Kobo only(N1,559,198,090.03) was incurred on payment of personal cost and overhead cost for the year ended 31<sup>st</sup> December 2022 representing 94% of the approved budgeted amount of N1,666,753,781.00.
- III. **CAPITAL EXPENDITURE:** It was observed with a great concerned that, the Local Government Council spend only the sum of Four Hundred and Ninety-One Million, Two-Hundred and Fourteen Thousand, Two Hundred and Forty-Three Naira, Fifty-Two Kobo Only (N491,214,243.52) as capital expenditure which represent only 41% of the approved amount of N1,198,074,179.00.
- IV. **RECOMMENDATION:**
  - a) The Local Government should reduce overspending on recurrent expenditure and shift same to capital project for the well-being of the community.
  - b) The Local Government should be serious on local revenue collection and explore more source of internal revenue generation.

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

Queries amounting to the sum of Ninety One Million Nine Hundred and Sixty Six Thousand Seven Hundred and Thirty Naira (N91,966,730.00) was issued to Buji Local Government Council and the sum of Eighty Nine Million Nine Hundred and One Thousand Six Hundred and Eighty Naira (N89,901,680.00) was responded and verified, were Two Million Sixty Five Thousand Fifty Naira (N2,065,050.00) remained unresolved, the council is urged to respond the outstanding issues. Below is the Table for details.

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/JHN/BUJ/LQ1/2022	33,844,090.00	33,844,090.00	0.00
2	ALG/JHN/BUJ/LQ2/2022	16,341,500.00	15,101,500.00	1,240,000.00
3	ALG/JHN/BUJ/LQ3/2022	8,505,000.00	8,505,000.00	0.00
4	ALG/JHN/BUJ/LQ4/2022	825,050.00	0.00	825,050.00
5	ALG/JHN/BUJ/LQ5/2022	4,705,553.00	4,705,553.00	0.00
6	ALG/JHN/BUJ/LQ6/2022	4,700,000.00	4,700,000.00	0.00
7	ALG/JHN/BUJ/LQ7/2022	13,545,537.00	13,545,537.00	0.00
8	ALG/JHN/BUJ/LQ8/2022	9,500,000.00	9,500,000.00	0.00
<b>TOTAL</b>		<b>91,966,730.00</b>	<b>89,901,680.00</b>	<b>2,065,050.00</b>

SHEHU A. KAILA, CNA, ACMA, FCIFC

FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)  
Jigawa State.

28-06-2023



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

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

- (I) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Buji 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 still has unresolved issues related to Audit reports and queries.

**AUDIT INSPECTION REPORTS AND LOCAL QUERIES**

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31<sup>st</sup> December, 2022, queries worth Ninety One Million, Nine Hundred and Sixty Six Thousand Seven Hundred and Thirty Naira (N91,966,730.00) only were raised and issued to the Local Government.

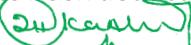
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Eighty Nine Million, Nine Hundred and One Thousand Six Hundred and Eighty Naira (N89,901,680.00) only, thus leaving a balance of Two Million, Sixty Five Thousand Fifty Naira (N2,065,050.00) 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 Buji Local Government staff and Local Education Authorities. To this effect, a sum of Forty Five (45) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Seventy Two Million, Four Hundred and Seventy Eight Thousand, Eight Hundred and Ninety Seven Naira (N72,478,897.00).

**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 Buji Local Government Council, the sum of Two Million, Eight Hundred and Two Thousand , Seven Hundred and Fifty Nine Naira (N2,802,759.00) only which has to been deducted and remitted back by the pension administration.

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

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



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



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

ALG/JHN/BUJ/LQ/1/2022

Local Querry No: \_\_\_\_\_

The, \_\_\_\_\_ Buji \_\_\_\_\_  
*Local Government*

*Audit Form I*

Station: \_\_\_\_\_ Buji

Pv. No.: \_\_\_\_\_ Cc Date: Jan-June 22

Head \_\_\_\_\_ C Sub Head: c

Amount N: 33,844,090

Payee: \_\_\_\_\_ Sundries

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

Date: 30/11/2022

### AUDIT QUERRY

#### OUTSANDING PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period of January-June 2022 we observed that some payments to the tune of ₦33,844,090= were made without raising the necessary payment vouchers to validate the payment. Attached list refers.

The above therefore is contrary to the provision of F.M chapter 14.3 as such the concerned officers should be asked to explain or the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Govt. Audit, Zonal Director Audit Jahun Zone for their information and necessary action.

Ward regard

DDCA

Treat account accordingly

1/12/22 A.B.

Bello Abdullahi

Area Auditor

Buji Local Govt.



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



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

ALG/JHN/BUJ/LQ/2/2022

Local Querry No: Chairman  
The, Buji  
Local Government

Audit Form I  
Station: \_\_\_\_\_ Buji  
Pv. No.: \_\_\_\_\_ cc Date: Jan-June 22  
Head \_\_\_\_\_ c Sub Head: \_\_\_\_\_ c  
Amount N: 16,341,500  
Payee: Sundries  
Nature of Payment: Various  
Date: 30/11/2022

### AUDIT QUERRY

#### PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

During the examination of payment vouchers for the period of Jan-June 2022, it was observed that payment vouchers worth ₦16,341,500 were paid without attaching some vital document to justify the payments. Attached list refers.

The above therefore, Contradicts the provision of financial memoranda chapter 14.4[8].

As such the concerned officers should be asked to explain why? or else the total amount be refunded back to treasury and this office be informed accordingly

The same is copied to the Auditor General Local Government Councils, Zonal Director Audit Jahun Zone for their information and further necessary actions.

Warm Regards

*ADCA*  
*Treat accordingly*  
*Haupts.*  
*1/12/22*

Bello Abdullahi

Area Auditor

Buji L.G



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



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

ALG/JHN/BUJ/LQ/3/2022

Local Querry No. \_\_\_\_\_  
The, \_\_\_\_\_ Buji \_\_\_\_\_  
\_\_\_\_\_  
Local Government

Audit Form 1  
Station: \_\_\_\_\_ Cc Jan-June 22  
Pv. No.: \_\_\_\_\_ Date: \_\_\_\_\_  
Head \_\_\_\_\_ C Sub Head: c  
Amount N: 8,505,000  
Payee: \_\_\_\_\_ Sundries  
Nature of Payment: \_\_\_\_\_ Various  
Date: 30/11/2022

### AUDIT QUERRY

#### PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

It was observed during the examination of payment vouchers that payment worth ₦8,505,000= were made without the blessing of internal Audit.

Refer to attached.

The above therefore, is contrary to the provision of F.M. Chapter 40.10 which states that all payment vouchers must be passed to the internal Audit before payment. The concerned officers should explain fully or else the total sum be recovered.

The Same letter is copied to the Auditor General Local Government Audit, Zonal Director Audit Jahun Zone for their information and necessary action.

Warm Regards.

*ADCIA  
Treat accordingly  
Hun  
1/12/22 A.G.A*  
Bello Abdullahi  
Area Auditor  
Buji Local Govt.



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



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

ALG/JHN/BUJ/LQ/4/2022

*Local Querry No:* Chairman  
*The,* Buji  
*Local Government*

*Audit Form 1* Buji

*Station:* 178 *Date:* 20/5/22  
*Pv. No.:* 20076 *Sub Head:* 7  
*Head*  
*Amount N:* 825,050  
*Payee:* Jinjiri Abdu U/Maina  
*Nature of Payment:* Repairs  
*Date:* 30/11/2022

### AUDIT QUERRY

#### PAYMENT WITHOUT TAX DEDUCTION

Sequel to the examination of payment vouchers, it was observed that payment worth ₦825,050= was made to the above named payee for the complete overhauling of 30KVA Engine at Unguwar Maina town. Gross payment was paid to the contractor without tax being deducted which is contrary to the provision of F.M chapter 17.

In view of the above, the concerned officer should provide the evidence of tax deduction from the said contractor and this office be informed.

The same is copied to the Auditor General Local Government, Audit Zonal Director Audit, Jahun Zone for their information and necessary actions

Warm Regards.

*DACA*  
*treat accordingly* *Bello Abdullahi*  
*Han Ag-A*  
*1/12/22* *Area Auditor*

Buji L.G



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



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

Local Querry No. ALG/JHZ/BUJLG/LQ/22/005  
The, Chairman  
Local Government

Audit Form I  
Station: Buji L.G  
Pv. No.: 39 Date: 13/10/22  
Head 2009 A Sub Head: 7  
Amount N: 4,705,553  
Payee: Salisu Abdu Zareku  
Nature of Payment: Renovation  
Date: 28/3/23

### AUDIT QUERRY

#### PAYMENT WITHOUT SUPPORTING DOCUMENT

Subsequent to the examination of the above Quoted payment voucher, it was observed that the payment voucher was paid without attaching the necessary supporting document as follows.

1. No approval by the chairman
2. No council Extract
3. Bill of quantity not signed and countersigned by sectional Head and HOD Works representatively
4. No Authorization of payment by the Treasurer.

The above therefore is contrary to the provision of model Financial memorials 14 (18) As such the negligent officer should be asked to explain or be made to refund the total amount paid and this office be informed the same is copied to the Auditor general Local Government Council, Zonal Director Audit, Jahun Zone for their information and necessary action.

DCA  
Pls dear  
[Signature]  
AG 11/04/2023

A  
DDCA  
Dear Pls.  
Hcn  
DCA  
18/5/23  
11/4/23  
Warm Regard  
Bello Abdullahi  
Area Auditor

Buji L.G



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHZ/BUJLG/LQ/22/006

The, Chairman  
Local Government

*Audit Form 1*

Station: Buji L.G  
Pv. No.: 36 Date: 13/10/22  
Head 2009 D Sub Head: 7  
Amount N: 4,700,000  
Payee: Salisu Abdu Zareku  
Nature of Payment: Renovation  
Date: 28/3/23

## AUDIT QUERRY

### PAYMENT WITHOUT SUPPORTING DOCUMENT

During the examination of the above Quoted payment voucher, it was observed that the sum of Four Million Seven Hundred Thousand (₦4,700,000) was paid to Salisu Abdu Zareku for the renovation of Duplex House.

The payment voucher was not supported with the following.

1. Council Extract
2. Chairman Approval
3. Authorization of payment by the Treasurer.

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*DCA*  
*18/5/23*  
*DCA*  
*pls deal*  
*en 1 cash*  
*4/5/23*  
*10/4/23*

The above therefore contradict the provision of Financial memorial chapter 14 (18). Therefore the officer concerned should be asked to explain or els the total sum paid be recovered and this office be informed.

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

*[Signature]* 11/4/23  
Warm Regard

Bello Abdullahi

Area Auditor

Buji L.G



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



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

Local Querry No. ALG/JHZ/BUJ/LQ/22/07  
The Chairman,  
Buji  
Local Government

Audit Form I  
Station: Buji  
Pv. No.: CC Date: Dec, 2022  
Head CC Sub Head: CC  
Amount N:  
Payee: 13,545,537:42  
Nature of Payment: Sundries  
Various  
Date:

### AUDIT QUERRY

#### PAYMENTS WITHOUT CHAIRMAN'S APPROVAL

Sequel to the examination of Payment Vouchers for the month of December, 2022, we observed that, the sum of Thirteen Million, Five Hundred and Forty Five Thousand, Five Hundred and Thirty Seven Naira, Forty Two Kobo (N13,745,537.42) only, was paid without the approval of the Chief Executive, Refer to attached list.

The above therefore contradicts the provision of f.m Chapter 14. As such the Officer concerned 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, Zonal Director Audit Jahun Zone for their information and further necessary action.

Warm regards,

*A  
DCA  
Deal PLS  
Bello Abdullahi  
Area Auditor  
Buji Local Govt.  
18/5/23  
11/11/2023  
AG 11/04/2023  
pls deal  
24 cash*



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



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

Local Quarry No. ALG/JHZ/BUJ/LQ/22/08  
The, The Chairman,  
Buji Local Government

*Audit Form 1*  
Station: Buji  
Pv. No.: CC Date: Dec, 2022  
Head CC Sub Head: CC  
Amount N: \_\_\_\_\_  
Payee: 9,500,000:00  
Nature of Payment; Sundries  
Various  
Date: \_\_\_\_\_

## AUDIT QUERRY

**ITEMS PURCHASED BUT NOT TAKEN ON CHARGE**

As a result of examination of Payment Vouchers for the month of December, 2022. It was observed that, the sum of Nine Million, Five Hundred Thousand Naira (N9,500,000.00) was paid for purchase of some items. Refer to attached.

The items said to be purchased were neither taken to the respective Store nor seen physically which contradicts the provision of F.M 14(4).

The Officer concern should be asked to explain or else the total amount be recovered and this office be informed accordingly.

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

Warm regards,

DCA  
pls deal  
Amashu  
7 AGH 14/1/2023



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



# BUJI LOCAL GOVERNMENT COUNCIL

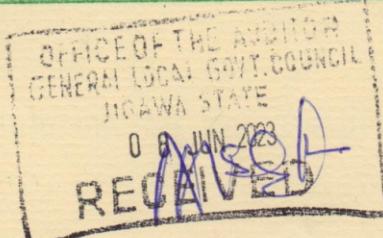
## JIGAWA STATE

Local Govt. Secretariat  
Gantsa Town

In case of reply please quote  
Ref. No: BUL/FIN/VOL1/007.....

Date: 24th May, 2023

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



### AUDIT QUERIES RESPONDS

I write and forwarded herewith the above mention subject matter, the responded quarry are for the first and second Quarter of the year 2022 that is 1/5/2022, the respond are as fallow

#### 1. OUT STANDING PAYMENT VOUCHER

Reference to the query No. 01 of 2022 that comprise the payment vouchers amounting to (**₦33,844,090**) therefore, the payment voucher are now made and attached with all supporting documents that can make the payment valid.

#### 2. PAYMENT WITH OUT SUPPORTING DOCUMENTS

Reference to the query No. 02 of 2022 amounting to (**₦16,341,500**) therefore, the payment voucher detected and attached with all supporting document needed.

#### 3. PAYMENT WITH OUT INTERNAL AUDIT CHECKING

Reference to the query No. 03 of 2022 amounting (**₦8,505,000**) I here by certified that the payment voucher were now checked and sign by internal auditor.

Hon. Abdullahi Sulaiman Yayari  
Chairman

*A*  
*DOCA*  
*Deal pls*  
*HCUW*  
*DOCA*  
*8/6/23*



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



# BUJI LOCAL GOVERNMENT COUNCIL

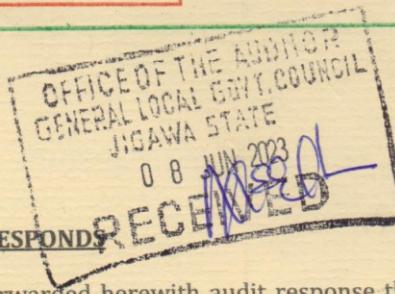
## JIGAWA STATE

Local Govt. Secretariat  
Gantsa Town

In case of reply please quote  
Ref. NUL/FIN/VOL1/006

Date: 24th May, 2023

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



### AUDIT QUERIES RESPONSE

With honor and respect, I wish to write and forwarded herewith audit response that comprised the queries from October to December 2022, the details are as follow:-

#### 1. PAYMENT WITH OUT SUPPORTING DOCUMENTS

Reference to the audit quarry No. 05 dated on 13/10/2022 amounting to (₦4,705,553) I hereby certify that all stated queries above were examine and prepare together with all supporting documents needed

#### 2. PAYMENT WITH OUT SUPPORTING DOCUMENTS

Reference to the audit quarry No.06 dated on 31/12/2022 amounting to (₦ 4,700,000) named with Salisu Abdu Zareku for renovation of duplex house therefore now all supporting documents were mate and sign accordingly.

#### 3. PAYMENT WITH OUT CHAIRMAN APPROVAL

Sequent to the audit quarry no. 07 dated on 31/12/2022 amounting to (₦13,745,537.42) which is asking for chairman approval therefore the attached list of payment vouchers were detected and make an approval for Chairman.

#### 4. ITEM PURCHASE BUT NOT TAKEN ON CHARGE

Reference to the audit quarry No.08 dated on 31/12/2022 amounting to (₦ 9,500,000) for the Item purchase but not taken to the store according to the general provision of fm 14 (4) therefore we observed that the item has been taken and recorded at respective book of account.

Hon. Abdullahi Sulaiman Yayari  
Chairman

A  
IDCA  
Deal pls  
Hau  
8/6/23 IDCA