

BUJI

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023 ➤ REPORT OF THE

AUDITOR GENERAL

ON THE ACCOUNTS OF

BUJI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



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



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

In case of reply please quote

Ref. No.....BJLG/FIN/S/7/II/T.1/24 Date: 27th March, 2024.

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

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

Submission of Annual Financial Statement for the Year ended 31st Dec, 2023

I wish to write and forward here with Buji Local Government council, Annual Financial Statement for the year 2023.

Enclose is the complete set of financial statement, cash flows statement, statement of asset and Liabilities, statement of consolidated revenue fund as well as statement of capital development funds and accompanying notes, prepared in accordance with the International Public Sector Accounting Standard (IPSAS).

We Prepared these financial statements to provide an accurate representation of Local Government financial performance, position and cash flows for the fiscal year ended as at 31st December 2023.

We understand the importance of transparency and accountability in financial reporting system, and we welcome the opportunity for your esteemed office to conduct a review of our financial statement.

Best Regards

Shu'aibu Na'abo
DAGS
For: Hon. Chairman

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DSA
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DSA
28/3/2024



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



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



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



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

In case of reply please quote
Ref. No.BJLG/FIN/S/7/II/T.I/25.....

Date: 27TH MARCH, 2024

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

GAMBO UMAR
27/3/24

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 31st December 2023 and its operation for the year ended on the date.

GAMBO UMAR
Treasurer

27/3/24

ABDULLAHI SULAIMAN YAYARI
Executive Chairman



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

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

Introduction

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

The standardised COA and the GPFS is hereby adopted by 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.



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 Buji 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 Buji Local Government Council, Jigawa State Government: 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.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



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



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



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



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023 BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA					
ANNUAL BUDGET 2023	ACCOUNT CODE 1	CASH FLOW FROM OPERATING ACTIVITIES: RECEIPT:	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
1,900,000,000.00	110101 & 110103	Statutory Allocation: FAAC	1	1,773,422,148.72	1,364,720,995.15
820,000,000.00	110102	Value Added Tax Allocation	2	991,000,076.54	717,555,798.23
2,720,000,000.00	11	Sub-Total-Statutory Allocation		2,764,422,225.26	2,082,276,793.38
		INDEPENDENT REVENUE			
300,000.00	120101	Direct Taxes - (Personal Taxes)	3	0.00	0.00
1,790,000.00	120201	Licenses General	4	419,000.00	390,000.00
9,010,000.00	120204	Fees General	5	5,859,678.81	1,471,854.26
	120205	Fines General	6	0.00	1,292,815.00
1,100,000.00	120206	Sales General	7	140,000.00	0.00
2,440,000.00	120207	Earnings General	8	479,950.00	0.00
1,500,000.00	120208	Sales/Rent of Government Buildings:	9	0.00	0.00
	120209	Rent on land & others- General	10	0.00	345,000.00
1,050,000.00	120210	Repayment - General	11	0.00	
	120212	Interest Earned	12	0.00	
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
19,190,000.00	12	Sub-Total- Independent Revenue		8,874,135.41	5,475,175.86
	130201	Aid and Grants	14	0.00	
	140101	Transfer from CRF to CDF	15	0.00	
150,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	16	34,390,000.00	7,851,501.32
150,000,000.00				34,390,000.00	7,851,501.32
2,889,190,000.00	1 = A	Total Receipts		2,807,686,360.67	2,090,128,294.70
		Payments:			
841,089,028.00	210101 & 210201	Personnel Cost	17	771,765,348.03	791,102,640.39
	210202	Contribution to Pension/Social Contribution	18	0.00	0.00
998,422,880.00	220201-220210 & 2204	Overhead Charges:	19	1,020,320,176.64	768,095,449.64
	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service)	20	0.00	0.00
	220501 & 220502	Subvention to Parastatals:	21	0.00	0.00
	—	Other Operating Activities:	22	0.00	0.00
1,839,511,908.00	B	Total Payments		1,792,085,524.67	1,559,198,090.03
	C = A - B	Net Cash Flow from Operating Activities		1,015,600,836.00	530,930,204.67
		Cash Flow from Investment Activities:			
1,213,889,520.00	23	Capital Expenditure:	23	841,292,281.27	491,214,243.52
(1,213,889,520.00)	D	Net Cash Flow from Investment Activities		(841,292,281.27)	(491,214,243.52)
		Cash Flow from Financing Activities:			
	13	Proceeds from Loan	24	0.00	0.00
		Other Non-Current Liabilities	25	11,709,113.16	(11,709,113.16)
	E	Net Cash Flow from Financing Activities		11,709,113.16	(11,709,113.16)
	F = C+D+E	Net Cash for the year		186,017,667.89	xx
	G	Cash & Its Equivalent as at 1st January, 2023		35,792,724.17	2,310,700.32
	H=F+G	Cash & Its Equivalent as at 31st December, 2023		221,810,392.06	35,792,724.17

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 Councils for the Year Ended 31st December, 2023

STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023				
BUJI LOCAL GOVERNMENT COUNCIL				
JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS:-	EXPLANATORY	ACTUAL YEAR	PREVIOUS YEAR
		NOTES (REF)	2023	2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	26	221,810,392.06	35,792,724.17
	TOTAL LIQUID ASSETS		221,810,392.06	35,792,724.17
	Investments and Other Cash Assets:			
2203	Advances:-	27	20,015,117.00	20,015,117.00
	Impress:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		20,015,117.00	20,015,117.00
3	TOTAL ASSETS		241,825,509.06	55,807,841.17
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	210,593,887.06	36,285,332.33
460102	Trust Funds;		0.00	0.00
460104	Other Public Funds:		0.00	0.00
4601	TOTAL PUBLIC FUNDS		210,593,887.06	36,285,332.33
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	31,231,622.00	19,522,508.84
4	TOTAL LIABILITIES		241,825,509.06	55,807,841.17

The accompanying notes form part of these statements


 27/03/24
GAMBO UMAR

Treasurer
 Buji Local Government, Jigawa State



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

STATEMENT NO. 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BUJI LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022	RECEIPT:	1	NOTES (REF)	2023	2022
1,364,720,995.15	Statutory Allocation: FAAC	110101 & 110103	1	1,773,422,148.72	1,900,000,000.00
717,555,798.23	Value Added Tax Allocation	110102	2	991,000,076.54	820,000,000.00
2,082,276,793.38	Sub-Total-Statutory Allocation	11		2,764,422,225.26	2,720,000,000.00
	INDEPENDENT REVENUE				
0.00	Direct Taxes - (Personal Taxes)	120101	3	0.00	300,000.00
390,000.00	Licenses General	120201	4	419,000.00	1,790,000.00
1,471,854.26	Fees General	120204	5	5,859,678.81	9,010,000.00
1,292,815.00	Fines General	120205	6	0.00	0.00
0.00	Sales General	120206	7	140,000.00	1,100,000.00
0.00	Earnings General	120207	8	479,950.00	2,440,000.00
0.00	Sales/Rent of Government Buildings:	120208	9	0.00	1,500,000.00
345,000.00	Rent on land & others- General	120209	10	0.00	0.00
0.00	Repayment - General	120210	11	0.00	1,050,000.00
0.00	Interest Earned	120212	12	0.00	0.00
1,975,506.60	Re-imbursement General	120213	13	1,975,506.60	2,000,000.00
5,475,175.86	Sub-Total- Independent Revenue	12		8,874,135.41	19,190,000.00
9,827,007.92	Aid and Grants	130201	10	0.00	0.00
0.00	Transfer from CFR to CDF	140101	11	0.00	0.00
7,851,501.32	Transfer from Stabilization Fund	140102	12	34,390,000.00	150,000,000.00
7,851,501.32				34,390,000.00	150,000,000.00
2,090,128,294.70	Total Receipts	1 = A		2,807,686,360.67	2,889,190,000.00
	Payments:				
791,102,640.39	Personnel Cost	210101 & 210201	13	771,765,348.03	841,089,028.00
0.00	Contribution to Pension/Social Contribution	210202	14	0.00	0.00
768,095,449.64	Overhead Charges:	220201-220210 & 2204	15	1,020,320,176.64	998,422,880.00
0.00	Consolidated Revenue Fund Charges (Incl. Service)	220101 & 2206	16	0.00	0.00
0.00	Subvention to Parastatals:	220501 & 220502	17	0.00	0.00
0.00	Other Operating Activities:	—	18	0.00	0.00
1,559,198,090.03	Total Payments	B		1,792,085,524.67	1,839,511,908.00
530,930,204.67	OPERATING BALANCE	C = A - B		1,015,600,836.00	1,049,678,092.00
	APPROPRIATIONS/TRANSFERS:				
530,930,204.67	Transfer to Capital Development Fund			1,015,600,836.00	1,213,889,520.00

The accompanying notes form part of these statements


27/03/24

GAMBO UMAR

Treasurer

Buji Local Government, Jigawa State



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

STATEMENT NO. 4					
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BUJI LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2023
526,578,372.61	Transfer from Consolidated Revenue Fund:	140101		1,015,600,836.00	1,213,889,520.00
9,827,007.92	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204		0.00	0.00
536,405,380.53	TOTAL REVENUE AVAILABLE:			1,015,600,836.00	1,213,889,520.00
LESS: CAPITAL EXPENDITURE					
103,136,138.84	Capital Expenditure: Administrative Sector:	23	23	312,893,254.63	389,225,630.00
144,535,179.22	Capital Expenditure: Economic Sector:	23	23	320,581,673.34	619,894,473.00
243,542,925.46	Capital Expenditure: Social Service Sector:	23	23	207,817,353.30	204,769,417.00
491,214,243.52	TOTAL CAPITAL EXPENDITURE:	23	23	841,292,281.27	1,213,889,520.00
45,191,137.01	Intangible Assets			174,308,554.73	0.00
45,191,137.01	CLOSING BALANCE			174,308,554.73	0.00

The accompanying notes form part of these statements


27/03/24
GAMBO UMAR
Treasurer
Buji Local Government, Jigawa State



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

NOTE 1 : SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023									
BUJI LOCAL GOVERNMENT COUNCIL									
JIGAWA STATE GOVERNMENT OF NIGERIA									
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	ECOLOGICAL	FOREX / ADD. INFLOW	E-MONEY	SURE-P	TOTAL	
JANUARY	123,836,254.58	4,403,956.44	0.00	0.00	0.00	7,568,262.94	0.00	135,808,473.96	
FEBRUARY	71,514,178.68	0.00	23,076,392.36	31,432,977.16	20,949,350.98	4,137,128.84	0.00	151,110,028.02	
MARCH	68,062,706.88	0.00	0.00	0.00	0.00	3,647,937.33	0.00	71,710,644.21	
APRIL	92,776,274.09	0.00	0.00	0.00	0.00	4,550,082.88	104,584,719.97	201,911,076.94	
MAY	92,869,626.31	0.00	4,815,942.75	0.00	8,728,896.24	33,327,467.72	0.00	139,741,933.02	
JUNE	125,243,340.85	116,819.02	0.00	0.00	0.00	4,482,263.75	0.00	129,842,423.62	
JULY	55,883,447.34	59,481,264.72	0.00	0.00	0.00	3,571,971.40	0.00	118,936,683.46	
AUGUST	72,559,769.18	60,459,520.84	0.00	0.00	0.00	4,010,099.94	0.00	137,029,389.96	
SEPTEMBER	57,887,392.52	43,593,365.59	35,536,063.29	0.00	0.00	4,392,359.39	162,900,944.42	304,310,125.21	
OCTOBER	72,696,243.69	32,623,989.25	0.00	0.00	0.00	3,424,697.79	0.00	108,744,930.73	
NOVEMBER	56,212,688.05	35,547,749.20	12,039,856.89	0.00	0.00	4,851,796.47	0.00	108,652,090.61	
DECEMBER	66,624,639.14	66,970,924.92	0.00	28,289,679.45	0.00	3,739,105.47	0.00	165,624,348.98	
TOTAL	956,166,561.31	303,197,589.98	75,468,255.29	59,722,656.61	29,678,247.22	81,703,173.92	267,485,664.39	1,773,422,148.72	

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 2023			
BUJI LOCAL GOVERNMENT COUNCIL			
JIGAWA STATE GOVERNMENT OF NIGERIA			
MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	76,157,654.25	0.00	76,157,654.25
FEBRUARY	74,750,301.55	0.00	74,750,301.55
MARCH	69,687,325.13	0.00	69,687,325.13
APRIL	65,018,551.59	0.00	65,018,551.59
MAY	63,784,045.37	0.00	63,784,045.37
JUNE	82,212,125.41	0.00	82,212,125.41
JULY	83,457,532.71	0.00	83,457,532.71
AUGUST	84,896,476.62	0.00	84,896,476.62
SEPTEMBER	98,516,833.52	0.00	98,516,833.52
OCTOBER	90,036,593.22	0.00	90,036,593.22
NOVEMBER	98,728,511.09	0.00	98,728,511.09
DECEMBER	103,754,126.08	0.00	103,754,126.08
TOTAL	991,000,076.54	0.00	991,000,076.54

The accompanying notes form part of these statements

 27/03/24

GAMBO UMAR

Treasurer

Buji Local Government, Jigawa State



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

NOTE 3 TO 13: DETAILS INDEPENDENT REVENUE

CODE	TITLE	AMOUNT
12	INDEPENDENT REVENUE	
1201	TAX REVENUE	
12201	LICENCES GENERAL	
12020111	Bake/bakery House license	14,000.00
12020122	produce buying licenses	5,000.00
12020149	Communication Equipment Inst. Permits	150,000.00
12020165	Sand dredging license	250,000.00
	SUB-TOTAL	419,000.00
120204	FEES - GENERAL	
12020427	Tender Fees	5,792,678.81
12020443	Birth / Death Registration	67,000.00
	SUB-TOTAL	5,859,678.81
120206	SALES GENERAL	
12020605	Sales of Stores /Scraps/ Unserviceable Items	140,000.00
	SUB-TOTAL	140,000.00
120207	EARNING - GENERAL	
12020701	Earning from Cattle Market	
12020702	Earning from Market	136,950.00
12020704	Earning from Use of Govt. Vehicle Mass Transits	87,000.00
12020705	Earning from Motor Park	28,000.00
12020711	Earning from Comm., Activity, shop & shopping centre	228,000.00
	SUB-TOTAL	479,950.00
12213	RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	8,874,135.41

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 Councils for the Year Ended 31st December, 2023

NOTE 16: DETAILS OF AUGMENTATION FROM STABILIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	24,570,000.00	24,570,000.00
MARCH	750,000.00	750,000.00
APRIL	1,000,000.00	1,000,000.00
MAY	1,000,000.00	1,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY	1,750,000.00	1,750,000.00
AUGUST	0.00	0.00
SEPTEMBER	1,570,000.00	1,570,000.00
OCTOBER		0.00
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	500,000.00	500,000.00
TOTAL	34,390,000.00	34,390,000.00

NOTE17: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT
10000000000	ADMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	34,692,585.40
11200100100	Legislative Council	18,184,731.90
12500100100	Administrative and General services	28,712,585.41
	SUB-TOTAL	81,589,902.71
20000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	4,341,331.47
021500100200	Forestry Section	10,916,192.89
021500100300	Livestock Section (Veterinary)	20,695,604.06
022000100100	Treasury Account Section	18,761,556.02
022000100300	Internal Audit	2,265,112.62
022000300000	Planning, Research & Statistics Department	20,651,580.52
22000300200	Monitoring & Evaluation	0.00
22000300300	Statistics	0.00
022000100100	Treasury Revenue Section	3,940,532.20
023400100100	Road & Communication Section	4,119,118.20
023400100200	Mechanical Section	6,065,439.30
023400100300	Electrical Section	2,079,142.92
023400100400	Land & Survey Section	2,883,580.00
023400100500	Building Section	3,147,397.60
	SUB-TOTAL	99,866,587.80
30000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	0.00
051700100100	Education (Non-Teaching Staff)	72,541,784.88
051700100200	Education (Teaching Staff)	337,946,190.84
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	109,225,543.92
052100100200	Curative	43,250,752.79
052100100300	Rural Water Supply	4,836,816.54
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	7,967,783.58
055100100200	Information, Youth, Sport & Culture	4,754,950.44
055100100300	Social Welfare Section	8,125,053.03
055100100400	Trade Section and Cooperatives	1,659,981.50
	SUB-TOTAL	590,308,857.52
	GRAND TOTAL	771,765,348.03



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

NOTE 19: DETAILS OF OVER-HEAD EXPENSES

CODE	TITLE	AMOUNT
22020102	Local Travel and Transport	10,003,562.51
22020402	Maintenance of office Furniture's	1,240,000.00
22020501	Local Training	10,954,960.00
22020406	Other Maintenance Services	12,000,000.00
22021001	Refreshment and Meals	33,448,014.00
	SUB-TOTAL	67,646,536.51
011200100100	LEGISLATIVE COUNCIL SECTION	
22020102	Local Travel and Transport	630,000.00
22020202	Telephone Charges	1,000,000.00
22020402	Maintenance of office Furniture's	5,418,309.00
2202701	Financial Consulting	2,870,000.00
2202801	Motor vehicle fuel cost	1,044,000.00
22021001	Refreshment and Meals	39,170,542.00
	SUB-TOTAL	50,132,851.00
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
22020102	Local Travel and Transport	1,925,000.00
22020402	Maintenance of office Furniture's	800,000.00
22020501	Local Training	9,774,000.00
2202701	Consulting and Professional Services	97,109,977.14
22021001	Refreshment and Meals	12,447,000.00
	SUB-TOTAL	122,055,977.14
	ECONOMIC SECTOR	
021500100100	AGRICULTURE AND NATURAL RESOURCES SECTION	
22020102	Local Travel and Transport	1,500,000.00
	SUB-TOTAL	1,500,000.00
021500100200	FORESTRY SECTION	
22020102	Local Travel and Transport	250,000.00
22020402	Maintenance of office Furniture's	11,585,507.07
	SUB-TOTAL	11,835,507.07
021500100300	LIVESTOCK SECTION	
22020102	Local Travel and Transport	1,200,000.00
22020402	Maintenance of office Furniture's	11,597,000.00
	SUB-TOTAL	12,797,000.00
022000100100	TREASURY (ACCOUNT) SECTION	
22020102	Local Travel and Transport	770,000.00
22020301	Office materials and consumables	4,462,000.00
22020501	Local Training	28,735,365.10
22021001	Refreshment and Meals	154,701,476.81
22021078	Contribution to Pension	106,203,662.99
	SUB-TOTAL	294,872,504.90



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

014800100100	INTERNAL AUDIT SECTION	
22020402	Maintenance of office Furniture's	610,000.00
	SUB-TOTAL	610,000.00
022000100100	TREASURY (REVENUE SECTION)	
22020102	Local Travel and Transport	1,280,000.00
22020301	office materials and consumables	2,057,000.00
22020701	Consulting and Professional Services	3,537,000.00
	SUB-TOTAL	6,874,000.00
022000300000	PLANNING RESEARCH AND STATISTICS SECTION	
22020102	Local Travel and Transport	1,360,000.00
22020301	office materials and consumables	8,762,519.20
22020402	Maintenance of office Furniture's	3,540,000.00
22020701	Consulting and Professional Services	6,130,367.00
	SUB-TOTAL	19,792,886.20
023400100100	ROAD AND COMMUNICATION SECTION	
22020102	Local Travel and Transport	185,000.00
22020301	office materials and consumables	2,525,000.00
2202801	Motor vehicle fuel cost	7,400,000.00
	SUB-TOTAL	10,110,000.00
023400100200	MECHANICAL SECTION	
22020102	Local Travel and Transport	6,623,856.00
22020406	other Maintenance Services	2,197,000.00
2202801	Motor vehicle fuel cost	20,998,000.00
	SUB-TOTAL	29,818,856.00
023400100300	ELECTRICAL SECTION	
22020102	Local Travel and Transport	1,563,000.00
22020202	Electrical Charges	1,253,000.00
22020402	Maintenance of office Furniture's	72,493,815.80
22020406	other Maintenance Services	350,000.00
	SUB-TOTAL	75,659,815.80
023400100400	LAND AND SURVEY SECTION	
22020402	Maintenance of office Furniture's	606,507.00
	SUB-TOTAL	606,507.00
023400100500	BUILDING SECTION	
22020102	Local Travel and Transport	485,000.00
22020402	Maintenance of office Furniture's	17,409,436.67
22020406	other Maintenance Services	7,767,500.00
	SUB-TOTAL	25,661,936.67



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

SOCIAL SECTOR		
051700100100 EDUCATION (NON-TEACHING STAFF SECTION)		
22020301	office materials and consumables	8,413,153.00
	SUB-TOTAL	8,413,153.00
051700100200 EDUCATION (TEACHING STAFF SECTION)		
22021080	Grand Contribution to Pension	7,871,968.07
	SUB-TOTAL	7,871,968.07
052100100100 PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)		
22020205	Water Rates Charges	4,979,818.42
220210	Miscellaneous Expenses – General	28,491,258.00
	SUB-TOTAL	33,471,076.42
052100100200 CURATIVE SECTION		
22020102	Local Travel and Transport	1,250,000.00
22020301	office materials and consumables	7,670,000.00
22020406	other Maintenance Services	1,350,000.00
220210	Miscellaneous Expenses	9,021,700.00
22021079	Grand Contribution to Pension	2,888,402.00
	SUB-TOTAL	22,180,102.00
052100100300 RURAL WATER SUPPLY SECTION		
22020102	Local Travel and Transport	3,870,584.00
22020415	Maintenance Services (Fuel and Lubricant)	41,265,041.66
	SUB-TOTAL	45,135,625.66
055200100100 TRADITIONAL OFFICER SECTION		
22040103	Contribution to Emirate council	97,033,763.13
	SUB-TOTAL	97,033,763.13
055100100100 COMMUNITY DEVELOPMENT SECTION		
22020102	Local Travel and Transport	300,000.00
22020402	Maintenance of office Furniture's	12,427,500.00
220210	Miscellaneous Expenses	17,970,000.00
	SUB-TOTAL	30,697,500.00
055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION		
22020301	office materials and consumables	4,634,000.00
220210	Miscellaneous Expenses	450,000.00
	SUB-TOTAL	5,084,000.00
055100100300 SOCIAL WELFARE SECTION		
22020202	Telephone Charges	2,980,000.00
22020301	Office materials and consumables	32,226,110.07
	SUB-TOTAL	35,206,110.07
055100100400 TRADE SECTION AND COOPERATIVES		
22020301	Office materials and consumables	5,252,500.00
	SUB-TOTAL	5,252,500.00
	GRAND TOTAL	1,020,320,176.64

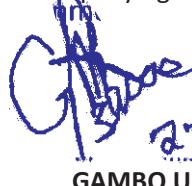


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2023

NOTE 23: DETAILS OF CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR		IMPLEMENTATION DEPT.	AMOUNT
CODE	DESCRIPTION		
70841	Construction of 5 Daily Prayer Mosque at Gidan Sarkin Aska, Mubi Kauyen Maidawa and Gantsa Bakin Kasuwa	Building Section	1,910,756.19
70841	Construction of 2 No 5 Daily Prayer Mosque at across LGA	Building Section	15,416,606.64
70841	Construction of New Friday Prayer Mosque at Burari K/Madaki and Sunnah Mosque Gantsa	Building Section	1,575,823.34
70841	Rehabilitation of Gantsa Central Mosque	Building Section	626,000.00
70841	External Work at Guest House Dutse	Building Section	10,000,000.00
70841	Contribution to State and Local Govt., Joint Project and programmes	Building Section	243,615,982.21
70661	Land Compensation	Land And Survey Section	8,950,000.00
70451	Purchase of Utility Vehicle to Local Govt. Secretary	Admin. & General Services	4,909,000.00
70451	Purchase of Furniture to Local Govt. Secretariat	Admin. & General Services	15,281,690.02
70451	Settlement of outstanding Liabilities	Admin. & General Services	10,607,396.23
SUB TOTAL			312,893,254.63
ECONOMIC SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70421	Transportation of Fertilizer	Agric Dept.	1,300,000.00
70421	Purchase of Grains	Agric Dept.	10,320,000.00
70421	Construction of Slaughter Slab at Buji Gari	Agric Dept.	462,000.00
70421	Purchase of Fishing Materials and Canoes	Agric Dept.	2,500,000.00
70421	Goat Breeding for Women Empowerment	Agric Dept.	1,000,000.00
2.3E+07	General Rehabilitation of Madabe Ahoto, Kawaya Chirbin, Chakwama, Sara, Bakwarga Phase I Road	Construction of Road	5,979,759.67
2.3E+07	Construction of Road From Karanjau to Yayari	Construction of Road	128,637,444.73
2.3E+07	Construction of 2km Feeder Road and Drainage at Gantsa and Kukuma	Construction of Road	6,880,454.27
70422	Demarcation of Grazing Reserves	forestry	7,850,000.00
70422	Road Side Tree Planting	forestry	1,000,000.00
70422	Irrigation Programme at Madabe and G/ Bakawi	forestry	1,400,000.00
70435	Rehabilitation of Power Line From Nafara to Kukuma	Electric Section	43,897,710.73
70411	Construction of Additional Market Stall at Gadayi, Gantsa, Sagu Yayari, Buji, Kukuma, Lelen Kudu, Dabazau, Chirbin and Chakwama	Trade Section and cooperative	9,500,000.00
70630	Drilling of Hand pump 2 No at Each Ward	Rural water Supply	2,000,000.00
70630	Purchase of Hand pump Materials across the Local Govt.	Rural water Supply	40,498,837.36
70630	Drilling of Solar Borehole in each ward	Rural water Supply	1,662,000.00
70630	Conversion of Motorize Pump water across the Local Govt.	Rural water Supply	15,490,000.00
70630	Conversion of Hand Pump to Solar System across the Local Govt.	Rural water Supply	5,140,000.00
70521	Control of Erosion across Buji Local Govt.,	Land and Survey	18,244,828.23
70521	Control of 3 No Drainage at Buji Town ongoing	Land and Survey	6,771,992.30
70521	Construction of Drainage at Gwadayi, Gambasha and Yayari Bakin Kasuwa	Land and Survey	10,046,646.05
SUB TOTAL			320,581,673.34

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 Councils for the Year Ended 31st December, 2023

SOCIAL SECTOR		IMPLEMENTATION DEPT.	
CODE	DESCRIPTION		
70912	2% Contribution to State University	Education	48,084,784.27
70912	Purchase of Pupils Furniture at Jodari, Balongori and Badawairi	Education	6,258,670.41
70912	Construction of 1 Block of 2 Class Room at Lafiya and Gantsa Primary Schools	Education	4,434,046.60
70912	Purchase of Teaching aids across the Local Govt.,	Education	1,624,000.00
70912	Purchase of English and Mathematics Books across the Local Govt.	Education	1,130,000.00
70912	Construction of Islamiyyah Scholl Class across the Local Govt.,	Education	2,200,000.00
70912	Educational Assistance to Buji LGC Student	Education	17,990,671.71
70740	Renovation and Wall Fencing of Gantsa PHC Office	Health	820,997.00
70740	Purchase of Drugs to Basic Health Centre ant Yayari, Dambazau, Falageri and Kukuma	Health	3,244,261.35
70740	Construction of V.I.P Latrine at Yayari PHC, Dambazau and Gatsa Primary School	Health	4,123,385.32
70740	Purchase of Medical Equipment at Dambazau, Falageri and Yayari	Health	2,610,000.00
70740	Construction of Health Post at Karanjau and K/Madaki	Health	16,497,366.64
70810	Women and Youth Empowerment across the Local Govt.	Social Welfare	11,212,500.00
70810	Purchase Relief Materials across the Local Govt.	Social Welfare	72,381,670.00
70810	Social Security Intervention Program	Social Welfare	15,205,000.00
SUB TOTAL			207,817,353.30
GRAND TOTAL			841,292,281.27



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

NOTE 24 :DETAILS OF PROCEED FROM LOAN	
PROCEED FROM LOAN	AMOUNT
Previous Year Advance	2,015,117.00
Current Year Advance	2,015,117.00
MARGINS	0.00
NOTE 25: OTHER NON CURRENT LIABILITIES	
OTHER NON-CURRENT LIABILITIES	AMOUNT
Current Year NCL	31,231,622.00
Previous Year NCL	19,522,508.84
MARGINS	11,709,113.16
NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023	
ACCOUNTS	AMOUNT
Main Account	217,011,364.01
Overhead Account	285,054.65
Salary Account	158,158.25
Project Account	3,872,634.26
Loan Account	0.00
Revenue Account	483,180.89
TOTAL	221,810,392.06
NOTE 27: ADVANCES	
ADVANCES FOR THE YEAR 2023	AMOUNT
Personal Advance	20,015,117.00
Other Advance	0.00
MARGINS	20,015,117.00
NOTE 28: ACCUMULATED FUND	
ACCUMULATED FOR THE YEAR 2023	AMOUNT
Accumulated Fund B/F	36,285,332.33
Closing Balance	174,308,554.73
TOTAL	210,593,887.06
NOTE 29: NON CURRENT LIABILITIES	
NON CURRENT LIABILITIES FOR THE YEAR 2023	AMOUNT
State	0.00
Federal	0.00
Others	31,231,622.00
TOTAL	31,231,622.00



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,

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

AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023

We have examined the financial statements which have been prepared by the Management of 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 council in the preparation of the Financial Statements which was adequately disclosed.

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

OUR OPINION

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

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

24-6-2024



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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPT

Buji Local Government Council received the Sum of Two Billions, Seven Hundred and Sixty Four Millions, Four Hundred and Twenty Two Thousand, Two Hundred and Twenty Five Naira, Twenty Six Kobo Only N2,764,422,225.26 as statutory allocation from the federation accounts for the year 2023, representing 101.63% of the estimated amount of Two Billion, Seven Hundred and Twenty Million, Naira only N2,720,000,000.00

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Thirty Four Million, Three Hundred and Ninety Thousand, Naira Only N34,390,000.00 was received as augmentation from Stabilization Account from Ministry for Local Government for the year 2023, which represents 22.93% only of the budgeted amount of N150,000,000.00

3. INDEPENDENT REVENUE:

The Sum of Eight Million, Eight Hundred and Seventy Four Thousand, One Hundred and Thirty Five Naira Forty One Kobo Only N8,874,135.41 was generated as independent revenue, which represent a mere 46.24% of the budgeted amount N19,190,000.00

4. BANK RECONCILIATION STATEMENTS:

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

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

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,720,000,000.00	2,764,422,225.26	-44,422,225.26	101.63%
AUGUMENTATION	150,000,000.00	34,390,000.00	115,610,000.00	22.93%
INDEPENDENT REVENUE	19,190,000.00	8,874,135.41	10,315,864.59	46.24%
TOTAL REVENUE	2,889,190,000.00	2,807,686,360.67	81,503,639.33	97.18%
EXPENDITURE				
RECURRENT EXPENDITURE	1,839,511,908.00	1,792,085,524.67	47,426,383.33	97.42%
CAPITAL EXPENDITURE	1,213,889,520.00	841,292,281.27	372,597,238.73	69.31%
TOTAL EXPENDITURE	3,053,401,428	2,633,377,805.94	420,023,622.06	86.24%



1. TOTAL REVENUE:

From the table above, the Sum of Two Billion, Eight Hundred and Seven Million, Six Hundred and Eighty Six Thousand, Three Hundred and Sixty Naira Sixty Seven Kobo Only N2,807,686,360.67 was received and generated as total revenue both from the federation account and independent revenue. This figure represents 97.18% of the estimated amount of N2,889,190,000.00

2. RECURRENT EXPENDITURE:

The sum of One Billion, Seven Hundred and Ninety Two Million, Eighty Five Thousand, Five Hundred and Twenty Four Naira, Sixty Seven Kobo Only N1,792,085,524.67 was expended on recurrent expenditure, representing 97.42% of the budgeted amount of N1,839,511,908.00.

3. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Eight Hundred and Forty One Million, Two Hundred and Ninety Two Thousand, Two Hundred and Eighty One Naira Twenty Seven Kobo Only N841,292,281.27 indicating 69.31% of the estimated amount of N1,213,889,520.00.

4. RECOMMENDATIONS

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

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

Queries amounting to the sum of Seven Hundred and Twenty Five Million Four Hundred Forty Four Thousand Four Hundred and Twenty Eight Naira Eighty Six Kobo (₦725,444,428.86) was issue to Buji Local Government Council and the sum of Seven Hundred and Ten Million, Four Hundred and Five Thousand, Three Hundred and Fifty Four Naira Thirty Seven Kobo(₦710,405,354.37) was responded and verified, where, Fifteen Million, Thirty Nine Thousand, Seventy Four Naira Forty Nine Kobo (₦15,039,074.49) remained unresolved. The council is urged to resolve the outstanding. Below is the table for the Details.



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

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/JHN/ZO/BUJLG/LQ.1/23	Outstanding Payment Vouchers	77,828,091.34	77,828,091.34	0.00
2	ALG/JHN/ZO/BUJLG/LQ.2/23	Un Approved Payment Vouchers	13,964,704.03	13,964,704.03	0.00
3	ALG/JHN/ZO/BUJLG/LQ.3/23	Un Documented Payment Vouchers	31,255,965.00	31,255,965.00	0.00
4	ALG/JHN/ZO/BUJLG/LQ.4/23	Un Documented Payment Vouchers	1,520,000.00	1,520,000.00	0.00
5	ALG/JHN/ZO/BUJLG/LQ.5/23	Un Approved Payment Vouchers	7,550,000.00	7,550,000.00	0.00
6	ALG/JHN/ZO/BUJLG/LQ.6/23	Un Accounted Payment Vouchers	160,153,077.00	154,903,077.00	5,250,000.00
7	ALG/JHN/ZO/BUJLG/LQ.7/23	Fictitious Payment Vouchers	5,226,000.00	5,226,000.00	0.00
8	ALG/JHN/ZO/BUJLG/LQ.8/23	Un Accounted Payment Vouchers	87,041,587.49	87,041,587.49	0.00
9	ALG/JHN/ZO/BUJLG/LQ.9/23	Un Documented Payment Vouchers	24,899,486.00	24,899,486.00	0.00
10	ALG/JHN/ZO/BUJLG/LQ.10/23	Services Not Rendered	19,210,000.00	19,210,000.00	0.00
11	ALG/JHN/ZO/BUJLG/LQ.11/23	Un Presented Payment Vouchers	167,533,747.00	167,533,747.00	0.00
12	ALG/JHN/ZO/BUJLG/LQ.12/23	Un Accounted Expenditure	40,803,816.00	32,014,741.51	8,789,074.49
13	ALG/JHN/ZO/BUJLG/LQ.13/23	Trip to Malaysia	1,000,000.00	0.00	1,000,000.00
14	ALG/JHN/ZO/BUJLG/LQ.14/23	Un Accounted Payment Vouchers	4,200,000.00	4,200,000.00	0.00
15	ALG/JHN/ZO/BUJLG/LQ.15/23	Services Not Rendered	17,306,250.00	17,306,250.00	0.00
16	ALG/JHN/ZO/BUJLG/LQ.16/23	Un Presented Payment Vouchers	51,121,367.00	51,121,367.00	0.00
17	ALG/JHN/ZO/BUJLG/LQ.17/23	Un Documented Payment Vouchers	14,830,338.00	14,830,338.00	0.00
	TOTAL		725,444,428.86	710,405,354.37	15,039,074.49
	PERCENTAGE		100%	97.93%	2.07%

(Signature) 24-6-2024

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



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

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Seven Hundred and Twenty Five Million Four Hundred Forty Four Thousand Four Hundred and Twenty Eight Naira Eighty Six Kobo (₦725,444,428.86) was issued to Buji Local Government Council and the sum of Seven Hundred and Ten Million, Four Hundred and Five Thousand, Three Hundred and Fifty Four Naira Thirty Seven Kobo (₦710,405,354.37) was responded and verified, while, Fifteen Million, Thirty Nine Thousand, Seventy Four Naira Forty Nine Kobo (₦15,039,074.49) remained unresolved. The council is urged to resolve the outstanding.

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 Twenty Two (22) 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 Thirty Three Million, Five Hundred and Forty One Thousand, Six Hundred and Thirty Seven Naira N33,541,637.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end up with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Nineteen (19) numbers of staff retired and deceased owed Buji Local Government Council, the sum of Two Million, Eight Hundred and Fifty Six Thousand , Five Hundred and Sixty One Naira N2,856,561.00 only which has to be deducted and remitted back by the pension administration.

 24-6-2024

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



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

QUERIES



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/JHN/ZO/BUJLG/LQ.1/23
The, Chairman
Buji Local Government

Audit Form 1
Station: Buji L.G.
Pv. No.: CC Date: Jan-March 23
Head C Sub Head: C
Amount N: N77,828,091.34
Payee: Sundries
Nature of Payment: Various
Date: _____

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period of Jan-March 2023, we observed that payments were made to the tune of seventy seven million eight hundred and twenty eight thousand and ninety one Naira thirty four kobo (N77,828,091.34). Without payment vouchers to justify the payments.

The above therefore contradicts the provision of f.m chapter 14. As such the officers concern should be asked to explain or else the total sum 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 further action.

DCA
pls deal
(ap)leasur AG 27/6/23

27/6/23
Warm regards

Bello Abdullahi
Area Auditor
Buji LG



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



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

ALG/JHN/ZO/BUJLG/LQ.2/23

Local Querry No. _____

Chairman

The, _____

Buji

Local Government

Audit Form 1

Station: Buji L.G

Pv. No.: CC *Date:* Jan-March 23

Head C *Sub Head:* C

Amount N: ₦13,964,704.03

Payee: Sundries

Nature of Payment: Various

Date: _____

AUDIT QUERRY

UNAPPROVED PAYMENTS

During the examination of the payments vouchers for the period of Jan-March 2023 we observed that the sum of thirteen million nine hundred and sixty four thousand seven hundred and four naira seventy three kobo only (₦13,964,704.03) were paid without the approval of the chief executive, therefore, the concerned officers should be asked to explain or else the total sum of the recorded and this office be informed.

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

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DDCA

27/6/23

27/6/23

Warm Regard

Bello Abdullahi
Area Auditor

Dea
pls deal

AG 27/6/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/JHN/ZO/BUJLG/LQ.3/23

Local Querry No. _____
The, _____
Chairman
Buji Local Government

Audit Form 1

Station: Buji L.G
Pv. No.: CC Date: Jan-March 23
Head C Sub Head: C
Amount N: ₦31,255,965.00
Payee: Sundries
Nature of Payment: Various

Date: _____

AUDIT QUERRY

UNDOCUMENTED PAYMENT VOUCHERS

Subsequent to the examination of payment vouchers for the period of Jan-March 2023 we observed that payment vouchers worth Thirty One Million Two Hundred and fifty Five Thousand, Nine Hundred and Sixty Five Naira (₦31,255,965.00) only were paid without attaching necessary documents to justify the payment.

The above therefore does not comply with provision of F.M 14(8). As such officers concern should be asked to explain or else this total sum be refunded back to treasury and this office be informed accordingly.

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

DCA
Pls deal
[initials] AG 27/6/23

A
DCA
Dear Sirs
HCC
DCA
27/6/23

S. 27/6/23
Warm regards

Bello Abdullahi
Area Auditor
Buji L.G



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/JHZ/BUJ/LQ/23/4

Local Query No. CHAIRMAN
The, _____

Local Government

Audit Form I
BUJI L.G
Station: _____
Pv. No.: 61 Date: 18/07/2023
Head NIL Sub Head: _____
Amount N: 1,520,000
Payee: Gambo Umar
Nature of Payment: Purchase of Books
Date: 24/05/23

AUDIT QUERRY

PAYMENT WITHOUT SUPPORTING DOCUMENT

Subsequent to the examination of the above Quoted payment Voucher, was paid without attaching the necessary Supporting documents as follows

1. No approval by the Chairman
2. O.C.V not sign Officer controlling vote
3. Classification of expenditure code
4. S.R.V/ Receipt

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.

18/7/2023
Warm Regard

Bello Abdullahi
Area Auditor
Buji L.G

DCA
Pls treat
as cash
AG 19/7/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/JHZ/BUJ/LQ/23/5
Local Querry No. CHAIRMAN
The, _____
Local Government _____

Audit Form I
Station: BUJI
Pv. No.: CC Date: 18/7/2023
Head CC Sub Head CC
Amount N: 7,550,000
Payee: CC
Nature of Payment: Sundries
Various
Date: 5/2023

AUDIT QUERRY

PAYMENTS WITHOUT CHAIRMAN'S APPROVAL

Sequel to the examination of payment Vouchers for the month of May, 2023 We observed that, the sum of seven million, five hundred and fifty naira only, (**N7,550,00**) 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,

Bello Abdullahi

Area Auditor

Buji Local Govt

DCA
Pls treat
S/for AG 19/7/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/JHZ/BUJ/LQ/23/6
Chairman
The _____
Buji Local Government

Audit Form 1
Station: BUJ L.G
Pv. No.: c April/June 2023
Head _____ Sub Head: _____
Amount N: N160,153,077
Payee: Sundries
Nature of Payment: Various
Date: _____

AUDIT QUERRY

UNACCOUNTED WITHDRAWALS

As a result of examination of payment voucher posted into the cash book and reconciled with Bank statement. We duly observed that the sum of N160,153,077 was paid as per local Govt. Bank Accounts out of which No single payment voucher was provided to justify the payment.

The above therefore contradicts with payment procedures as contained in F.M 14.3

The officer concerned should be asked to explain or else the total sum be refunded.

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

DCA
Pls treat
2023 AG

Best regard.
18/7/23

Bello Abdullahi
Area Auditor
Buji L.G



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/JHZ/BUJ/LQ/23/7
Local Querry No. BUJI
The, _____
Local Government

Audit Form 1
Station: Buji
Pv. No.: C Date: March 23
Head C Sub Head: _____
Amount N: 5226,000
Payee: SALISU ABDU ZAREKU
Nature of Payment: Renovation
Date: _____

AUDIT QUERRY FICTITIOUS EXPENDITURE

Subsequent to the examination of payment Vouchers and as a result of inspection of project executed , It was observed that the sum of **N5,226,000** was paid to Salisu Abdu Zareku for the repairs and renovation of SAGU Cottage Hospital phase I&II as follows:

Date	PVNO	HHS	Amount
03/3/23	115	2009 f/7	N2,646,000
03/03/23	116	2009 f/7	<u>N2,580,000</u>
			N5,226,000

The Inspection result Proved that no repairs was conducted within the period.
The officers concerned should be asked to explain or else the total sum paid be recovered and this office be informed accordingly.

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

Warm Regard

*Dea
pls treat
autograph AG 19/7/23*

18/7/23
Bello Abdullahi
Area Auditor
Buji L.G



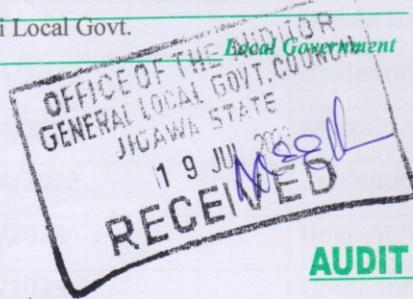
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/JH/ZO/BUJ/LQ/23/8

Local Query No.
The Honorable Chairman
The, Buji Local Govt.



AUDIT QUERRY

Audit Form 1
Station: Buji L.G.
Pv. No.: cc Date: cc APR & MAY 23
Head _____ Sub Head: cc
Amount N: N87,041,587=49
Payee: Sandries
Nature of Payment: Withdrawals
Date: from Capital
account

UN ACCOUNTED WITHDRAWALS

Subsequent to the examination of Bank statement for the Month of April and May 2023 we observed that the amount of capital expenditure paid to various payee was neither posted into the main Cash book nor payment vouchers to justify the expenditure.

The total Amount of eighty seven million and fourty one thousand five hundred and eighty seven Naira fourty nine kobo (₦87,041,587=49) was observed.

The officers concern should be asked to explain or else to recover the whole amount the same is copied to the Auditor General Local Govt. council and Director Audit Jahun Zone for their information and further action.

Warm Regard

Bello Abduhami
Area Auditor
Buji L.G.

DCA
pls dear
supashu AG 19/1/23



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



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

Local Querry No. ALG/JHN/ZO/BUJ/LGQ/23/9
The, Hon. Chairman
Buji Local Government

Audit Form 1 BUJI
Station: CC *Date:* July-Sept; 23
Pv. No.: CC *Date:* _____
Head CC *Sub Head:* CC
Amount N: ₦24,899,486.00
Payee: Sundries
Nature of Payment: Various
Date: 17/11/2023

AUDIT QUERRY

PAYMENTS VOUCHERS WITHOUT SUPPORTING DOCUMENTS

During the examination of payment vouchers for the period of July-Sept; 2023, We observed that various payment vouchers were made to the tune of Twenty Four Million Eight Hundred and Ninety Nine Thousand four Hundred and Eighty Six Naira Only (₦24,899,486.60) without attaching some vital documents to justify the payment Refer to attached list.

The above therefore does not comply with the provision of financial Memoranda Chapter 14.3 As such the officer concerned should be asked to explain or else the total sum be refunded back to treasury and this office be informed.

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

DCA
Pls treat
Treat pls
pls
DCA
7/12/23
Releasing AG 1/12/23

Warm Regards.

Ali Adamu
Area Auditor
Buji Local Government



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



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

Local Querry No. ALG/JHN/ZO/BUJ/LGQ/23/10
The, Hon. Chairman
Buji Local Government

Audit Form 1 BUJI
Station: CC *Date:* July-Sept, 23
Pv. No.: CC *Sub Head:* CC
Head CC *Sub Head:* CC
Amount N: ₦19,210,000.00
Payee: SERVICE NOT
Nature of Payment: RENDERED
Date: 17/11/2023

AUDIT QUERRY

SERVICE NOT RENDERED

The sum of nineteen million two hundred and ten thousand naira only (₦19,210,000:00) was paid to the attached payees for various types of service rendered to the Local Government Refer to attached.

An Audit examination and physical inspection was conducted on the payment vouchers but it was observed that the service are yet to be rendered.

In view of the above, the payees should either render the service or refund the whole amount involved 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 further action.

DDGA
Treat Pls Warm Regards.

Ali Adamu
Area Auditor
Buji Local Government

DCA
Pls treat
Ali Adamu AG 1/12/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ACG/JHN/ZO/BUJLG/LQ/23/11
The, _____
Chairmen _____ Local Government
Buji

Audit Form 1

Station: _____ Buji Date: _____
Pv. No.: _____ Sub Head: _____
Head CC OCT-NOV2023
Amount N: _____
Payee: _____ CC CC
Nature of Payments: 167,533,747=00
Date: _____ Sundry payment

AUDIT QUERRY

Various

UNERESENTED PEYMENT VOUCHERS

The sum of one hundred and sixty-seven million, five hundred and thirty-three thousand seven hundred and forty seven naira only {167,533,747} was expended for the period ^{July} November, 2023

Our inspection reveals that these payments were not supported with payment vouchers.

It is suggested that, henceforth all expenditure must be supported with payments vouchers.

The treasury department should as a matter of urgency produce all outstanding payment vouchers or recover who amount uninvolved and furnish this office for further verification.

The same is copy to Auditor General Local Government Audit for your information and necessary action.

AA
Ali Adamu,

Area Auditor,

Buji Local Government.

DDGA

Please do

24/1/24



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ACG/JHN/ZO/BUJLG/LQ/23/12

Local Query No. _____
Chairmen
The, _____
Buji *Local Government*

Audit Form 1 Buji
Station: _____
Pv. No.: CC Date: OCT-NOV2023
Head CC Sub Head: CC
Amount N: 40,803,816=00
Payee: _____
Nature of Payment: Sundry payment
Date: _____ Various

AUDIT QUERRY

UNACCOUNTED EXPENDITURE

The sum of Forty million eight hundred and three thousand eight hundred and sixteen naira only {40,803,816=00} were paid for various expenditures, as per attached schedule

During the exercise we observed that none of the payment were accounted for. No payment voucher to support the expenditure this is contrary to the provision of financial memorandum 14:3.

view of the above the concerned officer should account all expenditure or refund the held amount paid and this office be informed.

The same is copy to Auditor General Local Government Audit for your information and necessary action.


Ali Adamu,
Area Auditor,
Buji Local Government.



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/JHN/ZO/BUJG/LQ/23/13
The, Chairman
Buji Local Government

Audit Form 1 BUJI
Station: CC Date: 6-February; 24
Pv. No.: CC Head Sub Head: CC
Amount N: ₦1,000,000.00
Payee: Auwalu Mohammad Sunusi
Nature of Payment: _____
Date: 17/11/2023

AUDIT QUERRY PAYMENT FROM PUBLIC FUND FOR A TRIP TO MALAYSIA

The sum of One Million Naira (**₦1,000,000:00**) was paid to account number 3011123367 of Auwalu Mohammad Yunusa Polaris Bank as a logistic support for trip to Malaysia as per attach details.

Due to the cancellation of the journey and directive given to return the amount the payee is yet to refund the amount up to the time of writing the query.

In view of the above therefore the payee should refund the amount paid to him and this office be furnish with treasury receipt voucher and other particulars for further action.

Same is copy to Auditor General Local Government Audit for his information and necessary action.

AL

Ali Adamu,
Area Auditor,
Buji Local Government.

Dca
Pls invite the above Payee
for further Action.

RECEIVED AG 8/2/24
DD2A
process and act accordingly
notified & on file



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG|JHN|ZO|BUJLG|LQ|23|14
The, CHAIRMAN Local Government
BUJI

Audit Form 1

Station: BUJI
Pv. No.: 150 Date: DEC 2023
Head CC Sub Head:
Amount N: CC CC
Payee: 4,200,000=00
Nature of Payment: SUNDRY PERSON
Date:

AUDIT QUERRY

UNACCOUNTED EXPENDITURE

The sum of four million two hundred thousand naira only (4,200,000=0) were paid for various expenditures as per schedule attached.

During the exercise we observed that none of the payments were accounted for as any payment vouchers to support the expenditures. This is contrary to the provision of financial memorandum 14:3.

In view of the above the concerned officer should account for all expenditures or else the total sum be refunded and this office be informed for the action taken.

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

Warm Regard

AB

— 1 —

Buij Local Government

DCA
Area Auditor
Pls deal
Buji Local Government
en cash AG 8/3/24
DCA C4
Reaff as per above pl
Atted & C4 8/3/24



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



NO PVS

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG|JHN|ZO|BUJLG|LQ|23|15
The, CHAIRMAN Local Government
BUJI

Audit Form 1
Station: _____ BUJI
Pv. No.: _____ Date: _____
Head CC SDED 2023
Amount N: _____ CC CC
Payee: _____
Nature of Payment 17,306,250=00
SUNDRY PERSON
Date: _____

AUDIT QUERRY

SERVICE NOT RENDERED

The sum of seventeen million three hundred and six thousand two hundred and fifty naira only (17,306,250=00) were paid to the attached payees for various types of service rendered to the local Government refer to attached schedule for guidance.

An Audit examination and physical verification was conducted on the payment vouchers but it were observed that the service are yet to be rendered.

in view of the above the payees should either render the service or refund the whole amount invoked and this office be informed.

The same is copied to the Auditor General Local Government Audit and the Zone Director Juhun Zone for their information and for their action.

Warm Regard

Ali Adamu

Area Auditor

Buji Local Government

DCA
Pls Seal

② [initials] AG 8/3/24

veet as per above

AG 8/3/24



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



NO PVS

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG|JHN|ZO|BUJLG|LQ|23|16

Local Querry No. CHAIRMAN
The, _____
BUJI Local Government

Audit Form 1 BUJI
Station: CC DEC. 2023
Pv. No.: Date:
Head CC Sub Head: _____
Amount N: 51,121,367=00
Payee: _____
Nature of Payment: SUNDRY PERSON
Date: _____

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

The sum of fifty one million one hundred and twenty one thousand three hundred and sixty seven naira only (51,121,367=00) was expended for various expenditure during October to December 2023

Our inspection reveals that these payments were not supported with payment vouchers, it is suggested that hence forth all expenditure must be supported with payment vouchers.

The treasury department should as a matter of urgency produce all outstanding payment vouches or recover whole amount involved and furnish this office for further verification

The same is copied to the Auditor General Local Government Audit and the Zone Director Audit Jahun Zone for their information and further

Warm Regards

Ali Adamu

Area Auditor

Buji Local Government

DCA
Pls deal
with cash AG 8/3/24

DTS CA
refer above up
fact accnt Dated 8/3/24



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



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

ALG|JHN|ZO|BUJLG|LQ|23|17

Local Querry No. CHAIRMAN
The, _____
BUJI **Local Government**

Audit Form I BUJI

Station: _____ CC DEC. 2023
Pv. No.: _____ Date: _____
Head _____ CC **Sub Head:** _____
Amount N: _____ 14,830,338=00
Payee: _____
Nature of Payment: SUNDRY PERSON
Date: _____

AUDIT QUERRY

UNDOCUMENTED PAYMENT VOUCHERS

During the examination of payment vouchers for the period of December 2023 we observed that some payment vouchers were not supported with essential supporting documents to justify the payment amount to (14,830,338=00) refer to attached list.

The above therefore contradict the provision of financial memoranda chapter 14:3(8) As such the officers concerned should be asked to explain or else the total sum be refunded back to treasury and this office be informed

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

Warm Regard

Ali Adamu

Area Auditor

Buji Local Government

DCA

Pls dear

④ Cashier AG & 3/24

DCA
regards above fact accordingly
Hauz
Pls dear 8/3/24



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

**RESPONSE
TO
QUERIES**



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



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

In case of reply please quote
Ref. No.

20/08/2023

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

RECEIVED

AUDIT QUERIES RESPONSES

I wish to write and forwarded herewith the Audit Queries response for the period of January to March 2023, following are the detail of audit response.

1. OUTSTANDING PAYMENT VOUCHERS Q1

therefore to the Audit Queries to ALG/JHN/JHN/ZO/BUJ/LG/LQ.I/23 dated on 24/06/23 amounting to Seventy Seven Million Eight Hundred and Twenty Eight Thousand Ninety One Naira Thirty Four Kobo (N77,828,091.34) for an outstanding payment voucher, we therefore justify the payment by providing all payment voucher full attached with necessary document.

2. UN APPROVED PAYMENT VOUCHERS Q2

Sequel to the Audit Query No. ALG/JHN/20/BUJLG/LG.2/23 dated on 24/6/23 amounting to Thirteen Million Nine Hundred and Seventy Four Naira Three Kobo (N13,964,764.03) for an above underline subject, in compliance with an act from FM we have process and make the payment voucher completed by the approved of the Hon Chairman and some other relevant process to justify the payment.

3. UN DOCUMENTED PAYMENT VOUCHER Q3

Reference to the audit query No ALG/JHN/20/BUJLG/LQ.3/23 dated on 24/6/23 amounting to Thirty One Million Two Hundred and Fifty Five Thousand Nine Hundred and Sixty Five Naira (N31,255,965.00) that consist of undocumented payment voucher, surely, we observed and provide all relevant attachment to support the payment and duly attached with all relevant to certify the payment.

SULAIMAN ABDULLAHI YAYARI
Hon. Chairman

DDCA

DCA

pls deal

All

Pls deal as Usual

DCA

25/10/23

AG 6/10/23

ADOTED

BB DCA
25/10



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

In case of reply, please quote
BUJ/FIN/VOL.II/005

Ref No.....

6th May, 2024

Date:.....

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *21/5/24*
RECEIVED

AUDIT QUERIES RESPONSES

I wish to write and forwarded the Audit Queries response for the period of April 2023 to July 2023 following are detail of Audit response.

a. PAYMENT WITHOUT SUPPORTING DOCUMENT

Therefore, the Audit Quarries to ALG/JHZ/BUJ/LQ23/4 dated on 18/07/23 amounting to **One Million Five Hundred and Twenty Thousand Naira** for payment without supporting document. We therefore provide all relevant document attached to support the payment to certify payment (**N1,520,000.00**). *✓*

b. UN ACCOUNTED WITHDRAWALS

Reference to Audit Queries No. ALG/JH/ZO/BUJ/LQ/23/8 dated April, 2023 and May, 2023. Amounting to **Eighty Seven Million Fourty One Thousand Five Hundred and Eighty Seven Naira Fourty Nine Kobo (N87,041,589.49)**. The above underline subject is duly accounted. *✓*

c. UN RENDERED SERVICES

Sequel to Audit Query No. ALG/JH/BUJ/LQ/28/7 dated March, 2023. Amounting to **Five Million Two Hundred and Twenty Six Thousand Naira (N5,226,000.00)**. Surely the service is rendered and certify the payment. *✓*

[Signature]
ABDULLAHI SULEMAN YAYARI

Hon. Chairman

DCA

Treat

*BS/CS
over above
act. accordingly
AG 7/5/24*



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

Best Regard

Hon, Abdullahi Suleiman Yayari
Chairman Buji Local Govt,

CC To:
1 Zonal Area Auditor Jahun Zone
2 Area Auditor Buji Local Government



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

In case of reply, please quote

BJLG/TRE/AQ/V.I/XX

Ref No.....

20th /05/2024

Date:.....

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

DCA

pls treat
as received

AG 23/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 23/5/24
RECEIVED

AUDIT QUERIES RESPONSE

I Wish to write and forward the Audit Queries respond for the period of January to December 2023 Audit Examination Exercise.

As per the Following:-

A. **UNDOCUMENTED PAYMENT VOUCHERS**

Reference to the Audit Query No ALG/JHN/BUJLG/L.P.2/9 of May 2023, amounting to Twenty Four Million Eight Hundred and Ninety Nine Thousand Four Hundred and Eighty Six Naira (N24,899,486,00) Only, this payment is now been fully documented with all relevance documents.

B. **SERVICE NOT RENDERED**

Reference to the Audit Query NO ALG/JHN/BUJLG/LQI/10 of May 2023 amounting to Nineteen Million Two Hundred and Ten Thousand Naira (N19,210,000.00) Only, that all services are now fully rendered and duly completed with all necessary Facilities.

C. **UNDOCUMENTED PAYMENT VOUCHERS**

Reference to Audit Queries No ALG/JHN/BUJLG/LQI/17 of June 2023 amounting to Fourteen Million Eight Hundred and thirty Thousand Three Hundred and Thirty Eight Naira (N14,830,338.00) Only. this payment is now been fully documented with all relevance documents.

You may wish to consider our responses. Thank for your Kind Consideration.

Mal
DCA
above last account
AG
DCA. 23/5/24.



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

In case of reply, please quote
BUS/FIN/VOL.II/006

Ref No..... Date:.....

9th May, 2024

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

DCA
Pls deal
with me
AG 16/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *13/5/24*
RECEIVED

AUDIT QUERIES RESPONSES

I wish to write and forward the Audit queries respond for the period of July to December 2023. Following are the defaults of the Audit queries response.

a. UNPRESENTED PAYMENT VOUCHERS

QH

Reference to the Audit queries No. ACG/JHN/20/BUJLG/10/23/11 of July 2023 amounting to One Hundred and Sixty Seven Million, Five Hundred and Thirty Three Thousand, Seven Hundred and Forty Seven Naira (N167, 533,747.00). That all the payment voucher were now presented with all necessary document.

b. UNACCOUNTED EXPENDITURE I

Reference to the Audit Queries No. ACG/JHN/20/BUJLG/LQ/23/14 for the month of December 2023 amounting to Four Million Two Hundred Thousand Naira (N4,200,000.00) in view of that we like to inform your office that the amount is now accounted with all relevant documents.

*As per
Pepo above
letter
dated
16/5/24*



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

c. UNACCOUNTED EXPENDITURE II

Reference to the audit queries No. ACG/JHN/20/BUJLG/LQ/23/12 for the month of November 2023 amounting to **Fourty Million Eight Hundred and Three Thousand Eight Hundred and Sixteen Naira. (N40,803,816.00)** in view of that we like to inform your office that the amount is now accounted with all relevant documents.

LQ12

You may wish to consider our responses.

Thanks for your kind consideration.

ABDULLAHI SULEMAN YAYARI
HON. CHAIRMAN
BUJI LOCAL GOVERNMENT



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

BUJI LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat
Gantsa Town

In case of Reply, please quote
BJLG/TRE/AQ/VOL.II/11

DATE: 24/05/2024

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

DCA
Ple treat
as usual

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *M. Momin* Date: 27/5/24
RECEIVED

AUDIT QUERIES RESPONSES

AG 28/5/24

I wish to write and forward the Audit queries respond for the period of January - Q16
to December, 2023. Following are details of Audit response.

a. UNPRESENTED PAYMENTS VOUCHERS

Reference to Audit Queries No ALG/JHN/BUJLG/LP.1/16 December 2023
amounting to Fifty One million One Hundred and Twenty Thousand Three
Hundred and Sixty Seven Naira (N51,121,367.00) that all the payment are now
documented with all necessary receipt and other documents.

b. SERVICES NOT RENDERED

Reference to Audit Queries No. ALG/JHN/BUJLG/LQI/15 of December 2023
amounting to Seventeen Million Three Hundred and Six Thousand Two
Hundred and Fifty Naira only (N17,306,250), That all services are now
rendered and duly completed with all necessary facilities.

c. PAYMENTS WITHOUT CHAIRMANS APPROVAL

Reference to Audit Queries No. ALG/JHN/BUJLG/LQI/5 of July 2023 - Q15
amounting to Seven Million Five Hundred and Fifty Thousand Naira only
(N7,550,000.00) that all documents are now attach with all necessary items.

You may wish to consider our responses.
Thanks for your kind consideration please.

ABDULLAHI SULEIMAN YAYARI
HON. CHAIRMAN
BUJI LOCAL GOVERNMENT

*DD ex
over above
for for
JUL 2024*