

BABURA

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023 ➤ REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF

BABURA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



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

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



BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

In case of reply please quote

Ref. No. BBLG/LG/FIN/36/VOL.II/XX

Date:.....28/03/2024.....

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

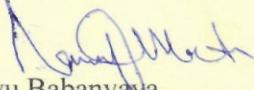
THE AUDITOR GENERAL,
LOCAL GOVERNMENT COUNCIL,
DUTSE JIGAWA STATE.

FORWARD OF ANNUAL ACCOUNT FOR THE YEAR ENDED 2023, INRESPECT OF BABURA LOCAL GOVERNMENT COUNCIL

I wish to write and submit herewith the copy of financial statement for the year 2023, in respect of this Local Government as requested.

Acknowledge receipt, please.

Accept our esteemed regards,

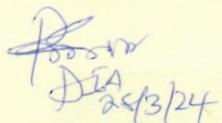

Aliyu Babanyaya

Director Admin and General Services

For Hon. Chairman

DASA

pls file and arrange
for fix + develop
Exercise


DASA
28/3/24

DSA
Pls deal as Usual

28/3/24 AG 28/3/24



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



HON. LAWAN ISMAILA
The Executive Chairman
Babura Local Government Council



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



BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

In case of reply please quote
Ref. No. BBLG/LG/FIN/37/VOL.II/XX

Date:
28TH 03- 2024

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

ISYAKU UMAR GURI
28/3/24

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 Babura Local Government as at 31st December 2023 and its operation for the year ended on the date.

28/3/2024
ISYAKU UMAR GURI
Treasurer

28/3/24
LAWAN ISMA'IL
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 Babura Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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



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



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 Babura Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Babura Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <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 Babura 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 Babura 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
Babura Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1					
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BABURA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ANNUAL BUDGET	ACCOUNT CODE	CASHFLOW FROM OPERATING ACTIVITIES	EXPLANATORY	ACTUAL YEAR	PREVIOUS YEAR
2023	1	RECEIPT	NOTES (REF)	2023	2022
2,100,000,000.00	110101 & 110103	Statutory Allocation: FAAC	1	2,272,991,642.49	1,692,086,207.81
900,000,000.00	110102	Value Added Tax Allocation	2	1,253,169,259.52	908,007,847.38
3,000,000,000.00	11	Sub-Total-Statutory Allocation		3,526,160,902.01	2,600,094,055.29
		INDEPENDENT REVENUE			
200,000.00	120101	Direct Taxes - (Personal Taxes)	3	0.00	0.00
3,440,000.00	120201	Licenses General	4	403,165.00	200,000.00
9,320,000.00	120204	Fees General	5	10,017,227.00	8,123,569.00
	120205	Fines General	6	0.00	0.00
1,620,000.00	120206	Sales General	7	180,000.00	0.00
6,150,000.00	120207	Earnings General	8	5,940,135.00	6,130,400.00
2,500,000.00	120208	Sales/Rent of Government Buildings:	9	0.00	0.00
	120209	Rent on land & others- General	10	0.00	0.00
1,240,000.00	120210	Repayment - General	11	0.00	557,000.00
	120212	Interest Earned	12	0.00	0.00
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
26,470,000.00	12	Sub-Total- Independent Revenue		18,516,033.60	16,986,475.60
	130201	Aid and Grants	14	0.00	0.00
	140101	Transfer from CRF to CDF	15	0.00	0.00
200,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	16	63,040,000.00	34,504,847.85
200,000,000.00		Total - Aid and Grants		63,040,000.00	34,504,847.85
	1 = A	Total Receipts		3,607,716,935.61	2,651,585,378.64
		Payments:			
1,458,428,153.00	210101 & 210201	Personnel Cost	17	1,438,413,932.15	1,522,520,817.24
	210202	Contribution to Pension/Social Contribution	18	0.00	0.00
990,123,880.00	220201-220210 & 2204	Overhead Charges:	19	1,238,357,894.99	810,419,399.67
	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
	B	Total Payments		2,676,771,827.14	2,332,940,216.91
	C = A - B	Net Cash Flow from Operating Activities	23	930,945,108.47	604,078,101.64
		Cash Flow from Investment Activities:			
846,233,227.00	23	Capital Expenditure:		887,991,086.97	321,059,176.25
	D	Net Cash Flow from Investment Activities		(887,991,086.97)	(321,059,176.25)
		Cash Flow from Financing Activities:			
	13	Proceeds from Loan	24	1,524,433.00	1,482,432.25
		Other Non-Current Liabilities	25	0.00	0.00
	E	Net Cash Flow from Financing Activities		1,524,433.00	1,482,432.25
	F = C+D+E	Net Cash for the year		44,478,454.50	(881,582.47)
	G	Cash & Its Equivalent as at 1st January, 2023		1,939,441.58	2,821,024.00
	H= F+G	Cash & Its Equivalent as at 31st December, 2023		46,417,896.08	1,939,441.58

The accompanying notes form part of these statements

[Signature]
28/3/2024

ISYAKU UMAR GURI

Treasurer

Babura Local Government, Jigawa State



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

STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023				
BABURA LOCAL GOVERNMENT COUNCIL				
JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	26	46,417,896.08	1,939,441.58
	TOTAL LIQUID ASSETS		46,417,896.08	1,939,441.58
	Investments and Other Cash Assets:			
220301	Advances:-	27	6,511,928.00	8,036,361.00
	Impress:-		0.00	0.00
	Revolving Loan Granted:-		0.00	0.00
	Intangible Assets		0.00	0.00
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		6,511,928.00	8,036,361.00
3	TOTAL ASSETS		52,929,824.08	9,975,802.58
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	(20,955,813.92)	(63,909,835.42)
460102	Trust Funds;			
460104	Other Public Funds:			
4601	TOTAL PUBLIC FUNDS		(20,955,813.92)	(63,909,835.42)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	73,885,638.00	73,885,638.00
4	TOTAL LIABILITIES		52,929,824.08	9,975,802.58

The accompanying notes form part of these statements

28/3/2024

ISYAKU UMAR GURI

Treasurer

Babura Local Government, Jigawa State



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

STATEMENT NO. 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
BABURA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS 2022	CASHFLOW FROM OPERATING ACTIVITIES: RECEIPT:	ACCOUNT CODE 1	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	FINAL BUDGET 2023
1,692,086,207.81	Statutory Allocation: FAAC	110101 & 110103	1	2,272,991,642.49	2,100,000,000.00
908,007,847.38	Value Added Tax Allocation	110102	2	1,253,169,259.52	900,000,000.00
2,600,094,055.19	Sub-Total-Statutory Allocation	11		3,526,160,902.01	3,000,000,000.00
0.00	Direct Taxes - (Personal Taxes)	120101	3	0.00	200,000.00
200,000.00	Licenses General	120201	4	403,165.00	3,440,000.00
8,123,569.00	Fees General	120204	5	10,017,727.00	9,320,000.00
0.00	Fines General	120205	6	0.00	0.00
0.00	Sales General	120206	7	180,000.00	1,620,000.00
6,130,400.00	Earnings General	120207	8	5,940,135.00	6,150,000.00
0.00	Sales/Rent of Government Buildings:	120208	9	0.00	2,500,000.00
0.00	Rent on land & others- General	120209	10	0.00	0.00
557,000.00	Repayment - General	120210	11	0.00	1,240,000.00
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
16,986,475.60	Sub-Total- Independent Revenue	12		18,516,033.60	26,470,000.00
0.00	Aid and Grants	130201	14	0.00	0.00
0.00	Transfer from CFR to CDF	140101	15	0.00	0.00
34,504,847.85	Transfer from Stabilization Fund	140102	16	63,040,000.00	200,000,000.00
34,504,847.85	Total - Aid and Grants			63,040,000.00	200,000,000.00
2,651,585,378.64	Total Receipts	1 = A		3,607,716,935.61	3,226,470,000.00
Payments:					
1,522,520,817.24	Personnel Cost	210101 & 210201	17	1,438,413,932.15	1,458,428,153.00
0.00	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
524,986,459.76	Overhead Charges:	220201-220210 & 2204	19	1,238,357,894.99	990,123,880.00
0.00	Consolidated Revenue Fund Charges (Incl. Service	220101 & 2206	20	0.00	0.00
0.00	Subvention to Parastatals:	220501 & 220502	21	0.00	0.00
0.00	Other Operating Activities:	-	22	0.00	0.00
2,047,507,277.00	Total Payments	B		2,676,771,827.14	2,448,552,033.00
604,078,101.64	OPERATING BALANCE	C = A - B		930,945,108.47	0.00
APPROPRIATIONS/TRANSFERS:					
604,078,101.64	Transfer to Capital Development Fund			930,945,108.47	846,233,227.00

The accompanying notes form part of these statements

28/3/2024

ISYAKU UMAR GURI

Treasurer

Babura Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Babura 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					
BABURA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2023
604,078,101.64	Transfer from Consolidated Revenue Fund:	140101		930,945,108.47	48,315,260.00
0.00	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204		0.00	0.00
318,695,161.83	TOTAL REVENUE AVAILABLE:			930,945,108.47	
	LESS: CAPITAL EXPENDITURE				
84,796,447.53	Capital Expenditure: Administrative Sector:		23	461,673,743.34	376,857,140.00
92,814,709.49	Capital Expenditure: Economic Sector:		23	308,259,225.89	347,269,264.00
43,448,019.00	Capital Expenditure: Social Service Sector:		23	118,058,117.74	122,106,823.00
321,059,176.25	TOTAL CAPITAL EXPENDITURE:			887,991,086.97	846,233,227.00
(2,364,018.42)	Intangible Assets			42,954,021.50	48,315,260.00
(2,364,018.42)	CLOSING BALANCE			42,954,021.50	48,315,260.00

The accompanying notes form part of these statements

28/3/2024

ISYAKU UMAR GURI

Treasurer

Babura Local Government, Jigawa State



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

NOTE1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023									
BABURA LOCAL GOVERNMENT COUNCIL									
JIGAWA STATE GOVERNMENT OF NIGERIA									
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHARE OF NON-OIL	EXCESS BANK CHARGES	E-MONEY	ECOLOGICAL	SURE-P	ADD. DISBURSTMENT	TOTAL
JANUARY	156,724,168.21	5,573,540.73	0.00	0.00	9,587,926.12	0.00	98,346,948.14	0.00	270,232,583.20
FEBRUARY	90,506,614.62	3,809,337.91	25,395,586.06	0.00	5,241,161.14	39,780,815.54	0.00	0.00	164,733,515.27
MARCH	86,138,515.40	26,512,991.84	0.00	0.00	4,615,194.47	0.00	0.00	0.00	117,266,701.71
APRIL	117,415,408.25	0.00	0.00	0.00	5,753,499.28	0.00	104,584,719.97	0.00	227,753,627.50
MAY	83,405,481.14	0.00	6,094,940.65	11,047,079.93	5,755,893.33	0.00	0.00	69,669,367.69	175,972,762.74
JUNE	126,151,550.60	147,843.33	0.00	0.00	5,675,920.70	0.00	0.00	32,353,391.96	164,328,706.59
JULY	70,724,739.14	75,278,049.78	0.00	0.00	4,521,933.95	0.00	0.00	0.00	150,524,722.87
AUGUST	91,829,888.67	68,106,363.20	0.00	0.00	5,076,582.37	0.00	0.00	8,409,743.86	173,422,578.10
SEPTEMBER	75,398,553.79	55,170,708.98	44,973,582.09	0.00	5,563,797.86	0.00	162,900,944.42	0.00	344,007,587.14
OCTOBER	92,002,607.51	41,288,131.63	0.00	0.00	4,337,559.66	0.00	0.00	0.00	137,628,298.80
NOVEMBER	71,141,418.23	44,988,371.49	15,237,351.63	0.00	6,143,544.99	0.00	0.00	0.00	137,510,686.34
DECEMBER	84,318,531.65	84,756,782.56	0.00	0.00	4,731,824.03	35,802,733.98	0.00	0.00	209,609,872.22
TOTAL	1,145,757,477.21	405,632,121.45	91,701,460.43	11,047,079.93	67,004,837.90	75,583,549.52	365,832,612.53	110,432,503.52	2,272,991,642.49

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 20223		
BABURA LOCAL GOVERNMENT COUNCIL		
JIGAWA STATE GOVERNMENT OF NIGERIA		
MONTH	VAT	TOTAL
JANUARY	95,534,399.42	95,534,399.42
FEBRUARY	94,088,156.53	94,088,156.53
MARCH	88,312,771.18	88,312,771.18
APRIL	81,854,886.50	81,854,886.50
MAY	80,626,125.02	80,626,125.02
JUNE	103,111,453.89	103,111,453.89
JULY	106,152,460.33	106,152,460.33
AUGUST	107,485,265.45	107,485,265.45
SEPTEMBER	125,258,277.39	125,258,277.39
OCTOBER	113,515,702.04	113,515,702.04
NOVEMBER	125,594,983.24	125,594,983.24
DECEMBER	131,634,778.53	131,634,778.53
TOTAL	1,253,169,259.52	1,253,169,259.52

The accompanying notes form part of these statements

28/3/2024

ISYAKU UMAR GURI

Treasurer

Babura Local Government, Jigawa State



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

NOTE 3 TO 13: INDEPENDENT REVENUE

CODE	TITLE	AMOUNT
	INDEPENDENT REVENUE	
1201	TAX REVENUE	
120101	Personal Tax	0.00
	SUB-TOTAL	0.00
1202	NON TAX REVENUE	
12201	LICENCES GENERAL	
12020111	Bake/bakery House license	40,000.00
12020116	Cattle Dealers licenses	184,940.00
12020136	Health Facilities Licenses	132,280.00
12020137	Trade / kiosk permit Licenses	30,000.00
	SUB-TOTAL	403,165.00
120204	FEES - GENERAL	
12020427	Tender Fees	8,597,629.00
1202048	Survey /planning / Building Fees	168,900.00
12020443	Birth / Death Registration /Indigene	501,068.00
12020449	Business / Petty Trade Operating Fees	10,000.00
12020451	Timber /Forest Fees (Falling of Trees)	427,000.00
12020460	Building Plan Approval Fees	40,500.00
12020478	Workshop Fees (Blacksmith, Furniture's)	12,000.00
12020479	Millaying charges	26,000.00
12020483	Annual communication equipments	190,000.00
12020493	Slaughter stock fees	44,130.00
	SUB-TOTAL	10,017,227.00
120205	FINES GENERAL	
	SUB-TOTAL	
120206	SALES GENERAL	
12020605	Sales of Stores /Scraps/ Unserviceable Items	180,000.00
	SUB-TOTAL	180,000.00
120207	EARNING - GENERAL	
12020701	Earning from Cattle Market	2,735,380.00
12020702	Earning from Market	1,915,835.00
12020705	Earning from Motor Park	1,016,920.00
12020711	Earning from Comm. Activities, Shop & Shopping Centre	199,000.00
12020733	Abattoir / Slaughter House	72,290.00
	SUB-TOTAL	5,940,135.00
120208	RENT ON GOVERNMENT BUILDING GENERAL	
	SUB-TOTAL	
120209	RENT ON LAND & OTHERS-GENERAL	
	SUB-TOTAL	
120210	REPAYMENT - GENERAL	
	SUB-TOTAL	
120211	INVESTMENT INCOME	
	SUB-TOTAL	
12213	RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	18,516,033.60



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Babura 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	44, 940,000.00	13, 020,000.00
MARCH	750, 000.00	750, 000.00
APRIL	1, 000,000.00	1, 000,000.00
MAY	800, 000.00	800, 000.00
JUNE	2, 000,000.00	2, 000,000.00
JULY	1, 800,000.00	1, 800,000.00
AUGUST	0.00	0.00
SEPTEMBER	1, 800,000.00	1, 800,000.00
OCTOBER	0.00	0.00
NOVEMBER	0.00	0.00
DECEMBER	2, 000, 000.00	2, 000, 000.00
TOTAL	63, 040,000.00	63, 040,000.00

NOTE17 : DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT
100000000000	AMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	37,754,022.64
11200100100	Legislative Council	43,480,751.84
12500100100	Administrative and General services	34,210,595.68
		115,445,370.16
200000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	16,398,600.27
021500100200	Forestry Section	12,467,027.32
021500100300	Livestock Section (Veterinary)	52,149,196.41
022000100100	Treasury Account Section	22,872,017.48
022000100300	Internal Audit	5,823,478.78
022000300000	Planning, Research & Statistics Department	94,523,478.21
22000300200	Monitoring & Evaluation	0.00
22000300300	Statistics	0.00
022000100100	Treasury Revenue Section	17,065,726.08
023400100100	Road & Communication Section	16,765,702.46
023400100200	Mechanical Section	13,839,445.45
023400100300	Electrical Section	14,139,123.44
023400100400	Land & Survey Section	15,642,470.00
023400100500	Building Section	9,665,325.00
	SUB-TOTAL	291,351,590.90
300000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	95,842,178.00
051700100200	Education (Teaching Staff)	538,375,093.11
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive	91,391,355.07
052100100200	Curative	245,886,848.58
052100100300	Rural Water Supply	11,824,753.72
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	12,877,299.32
055100100200	Information, Youth, Sport & Culture	11,618,996.62
055100100300	Social Welfare Section	13,245,003.76
055100100400	Trade Section and Cooperatives	10,555,442.91
	SUB-TOTAL	1,031,616,971.09
	GRAND TOTAL	1,438,413,932.15



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

BABURA NOTE 19: DETAILS OF OVERHEAD EXPENSES		
	ADMINISTRATIVE SECTOR	AMOUNT
011100100100	OFFICE OF THE CHAIRMAN SECTION	
22020101	Local Travel and Transport	10,366,000.00
22020301	Office materials and consumables	760,000.00
22020501	Local Training	7,000,000.00
22020604	Security Vote	14,760,000.00
22021001	Refreshment and Hospitality	2,900,000.00
22021076	furniture Allowance	4,591,359.00
	SUB-TOTAL	40,377,359.00
011200100100	LEGISLATIVE COUNCIL SECTION	
22020102	Local Travel and Transport	2,940,000.00
22020301	Office materials and consumables	5,200,000.00
22020402	Maintenance of office Furniture's	1,000,000.00
22020501	Local Training	4,800,000.00
22021001	Refreshment and Meals	1,390,000.00
		2,620,000.00
22021077	Surveillance Allowance	34,210,595.68
	SUB-TOTAL	52,160,595.68
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
22020102	Local Travel and Transport	3,205,000.00
22020301	Office Materials and consumables	6,353,000.00
22020501	Local Training	11,703,000.00
22020604	Security Vote	27,634,647.11
22021001	Refreshment and Meals	20,686,000.00
	SUB-TOTAL	69,581,647.11
	ECONOMIC SECTOR	
021500100100	AGRICULTURE AND NATURAL RESOURCES SECTION	
22020102	Local Travel and Transport	465,000.00
22020301	Office material and consumables	1,235,000.00
22020406	Maintenance Services - General	200,000.00
	SUB-TOTAL	1,900,000.00
021500100200	FORESTRY SECTION	
22020102	Local Travel and Transport	10,000.00
22020301	Materials and Supplies - General	1,080,000.00
	SUB-TOTAL	1,090,000.00
021500100300	LIVESTOCK SECTION	
22020102	Local Travel and Transport	
22020301	Office Material and Consumables	200,000.00
	SUB-TOTAL	200,000.00
022000100100	TREASURY (ACCOUNT) SECTION	
22020102	Local Travel and Transport	1,972,319.21
22040103	Contribution To State Agency (LGSC, MLG & AUDIT)	59,305,235.76
22070105	Stabilization	161,477,083.61
22021078	Contribution to LGC Staff Pension	127,257,127.25
	SUB-TOTAL	350,011,765.83
022000100100	REVENUE SECTION	
22020102	Local Travel and Transport	200,000.00
22020301	Office Material and Consumables	557,826.29
22020305	Printing of non security document	1,980,000.00
22020701	Financial Consulting	1,643,000.00
	SUB-TOTAL	4,380,826.29



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

022000300000	PLANNING RESEARCH AND STATISTICS SECTION	
22020102	Local Travel and Transport	165,000.00
22020301	Office Material and Consumables	2,050,000.00
22021044	Committee and Commissions	3,170,000.00
22020701	Financial Consulting	0.00
	SUB-TOTAL	5,385,000.00
022000200100	INTERNAL AUDIT	
22020102	Local Travel and Transport	50,000.00
	SUB-TOTAL	50,000.00
023400100100	ROAD AND COMMUNICATION SECTION	
22020102	Local Travel and Transport	120,000.00
	SUB-TOTAL	120,000.00
023400100200	MECHANICAL SECTION	
22020102	Local Travel and Transport	6,888,983.00
22020301	Materials and Supplies - General	900,000.00
22020406	Other Maintenance Services	22,696,864.55
	SUB-TOTAL	30,485,847.55
023400100300	ELECTRICAL SECTION	
22020102	Local Travel and Transport	
22020201	Utilities General (Electricity Charges)	50,000.00
22020301	Office Material and Consumables	160,000.00
22020410	Maintenance General (Street Light)	219,656,594.63
	SUB-TOTAL	219,866,594.63
023400100400	LAND	
22020102	Local Travel and Transport	50,000.00
	SUB-TOTAL	50,000.00
023400100500	BUILDING SECTION	
22020102	Local Travel and Transport	70,000.00
22020301	Office Material and Consumables	700,000.00
22020401	Maintenance of Motor Vehicle Transport equipment	15,344,982.39
	SUB-TOTAL	16,114,982.39
	SOCIAL SECTOR	
051700100100	EDUCATION (NON-TEACHING STAFF SECTION)	
22021044	committees and commission	13,733,000.00
	SUB-TOTAL	13,733,000.00
051700100200	EDUCATION (TEACHING STAFF SECTION)	
22021080	Contribution to LGEA Staff Pension	49,798,790.35
	SUB-TOTAL	49,798,790.35
052100100100	PREVENTIVE SECTION	
22020102	Local Travelling and Transport	205,000.00
22020301	Office Material and Consumables	22,743,048.00
	SUB-TOTAL	22,948,048.00
052100100200	CURATIVE SECTION	
22020102	Local Travel and Transport	115,000.00
22020307	Materials (Drugs, vaccines and Med. Supp)	445,000.00
22020402	Maintenance Health Building	1,878,780.45
22021060	Nutritious activities (Masaki programme)	3,510,000.00
22021079	Contribution to PHC staff Pension	11,739,854.93
	SUB-TOTAL	17,688,635.38



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

052100100300	RURAL WATER SUPPLY SECTION	
22020102	Local Travel and Transport	
22020415	Maintenance of water facilities	161,801,742.69
	SUB-TOTAL	161,801,742.69
055200100100	TRADITIONAL OFFICER SECTION	
22040103	Contribution to Emirate council	117,984,112.91
	SUB-TOTAL	117,984,112.91
055100100100	COMMUNITY DEVELOPMENT SECTION	
22020102	Local Travel and Transport	420,000.00
22020301	Office Materials and Consumable	4,064,000.00
22021044	Committee and Commissions	31,150,280.56
	SUB-TOTAL	35,634,280.56
055100100200	INFORMATION, YOUTH, SUPPORT & CULTURE SECTION	
22020102	Local Travel and Transport	250,000.00
22020301	Office Materials and Consumables	3,350,000.00
22021003	Allura Da Zare Programme(JBC)	570,000.00
	SUB-TOTAL	4,170,000.00
055100100300	SOCIAL WELFARE SECTION	
22020601	Local Travel and Transport	2,282,500.00
22020301	Office Materials and Consumables	3,484,500.00
22040113	Assistance and donation	9,146,666.62
22021057	Casual Workers (Hisbah and Vigilant)	276,000.00
22021082	Social Security Benefits (Disable Allowance)	7,555,000.00
	SUB-TOTAL	22,744,666.62
055100100400	TRADE SECTION AND COOPERATIVES	
22020301	Local Travel and Transport	
22020301	Office Materials and Consumables	80,000.00
	SUB-TOTAL	80,000.00
	GRAND TOTAL	1,238,357,894.99



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

NOTE 23: CAPITAL EXPENDITURE

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
ADMINISTRATIVE SECTOR			
70611	Wall fence of 2 Grave yards Babura & Kanya	BUILDING SECTION	9,740,654.00
70611	Construction of Five daily prayer at each ward	BUILDING SECTION	20,290,695.58
70611	Const. of Township central gate Babura, Kanya Jigawa and Garu	BUILDING SECTION	19,264,916.00
70611	Renovation of Chairman duplex House	BUILDING SECTION	920,000.00
70611	Purchase of furniture Chairman duplex House	BUILDING SECTION	2,889,674.00
70611		BUILDING SECTION	
70611	Cont, to Community Development	BUILDING SECTION	33,505,406.76
70611	Purchase of Local Govt. Secretariat Furniture	BUILDING SECTION	2,800,000.00
70611	Settlement of liabilities	BUILDING SECTION	23,655,500.00
70841	Cont to Joint Project	BUILDING SECTION	286,417,501.00
70841	Land Compensation	BUILDING SECTION	9,300,000.00
70841	Purchase of 3 Utility Vehicle	BUILDING SECTION	9,960,000.00
70841	Purchase of official vehicle to CM	BUILDING SECTION	4,980,000.00
70841	Purchase of 15nos. Utility	BUILDING SECTION	200,000.00
70841	external work at BB guest Dutse	BUILDING SECTION	5,000,000.00
70841	Purchase of furniture to Hospital	BUILDING SECTION	5,775,000.00
70521	Construction of Drainage across the LGA	LAND AND SURVEY SECTION	26,974,396.00
SUB TOTAL			461,673,743.34
ECONOMIC SECTOR			
70421	Purchase of Fertilizer	Agric Dept.	2,300,000.00
70421	purchase of grain	Agric Dept.	65,683,432.00
70421	Completion slaughter slaves	Agric Dept.	2,848,240,00
70421	Breeding women Empowerment	Agric Dept.	2,000,000.00
70421	construction of waiting shade	Agric Dept.	5,986,864.38
70421	Electrification of Extension at Kula Quarters	Agric Dept.	3,148,245.79
70421	Purchase of solar lightening system	Agric Dept.	44,677,693.00
70630	Const. of market stall at Yarkirya	Rural water Supply	14,815,606.72
70630	Construction of 5 No Hand Pumps across LGA	Rural water Supply	25,432,496.00
70630	Purchasing of submersible pump	Rural water Supply	8,235,000.00
70630	Purchase motorized Solar	Rural water Supply	18,800,000.00
70630	Conversion of motorized water scheme	Rural water Supply	12,000,000.00
70630	Conversion of 2 hand pumps into Solar	Rural water Supply	17,950,000.00
70630	Construction of Drainage at Kanya gari	Rural water Supply	6,916,073.00
70630	Construction of Drainage at Kuzunzumi	Rural water Supply	12,319,024.00
70630	Erosion control at Babura	Rural water Supply	14,321,080.00
70630	Purchase of hand pump materials	Rural water Supply	53,673,711.00
SUB TOTAL			308,259,225.89
SOCIAL SECTOR			
70912	2% Construction in State University	Education	75,805,596.74
70912	Construction of 1Block Islamiyya	Education	800,000.00
70912	Construction of Islamiyya School 2 No. per ward	Education	13,614,395.00
70912	Renovation of Basic Health Centers	Education	7,947,876.00
70912	Purchase of Public Address System	Education	1,000,000.00
70912	Purchase of capable /amplifier	Education	1,015,250.00
70810	Purchase of relieve materials	Youth, Sport and Culture	17,875,000.00
SUB TOTAL			118,058,117.74
GRAND TOTAL			887,991,086.97



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

NOTE 24 : DETAILS OF PROCEED FROM LOAN

PROCEED FROM LOAN	AMOUNT
PREVIOUS YEAR ADVANCE	8, 036,361.00
CURRENT YEAR ADVANCE	6, 511,428.00
MARGINS	1, 524,433.00

NOTE 25: OTHER NON CURRENT LIABILITIES

OTHER NON-CURRENT LIABILITIES	AMOUNT
CURRENT YEAR NCL	73, 885,638.00
PREVIOUS YEAR NCL	73, 885,638.00
MARGINS	0.00

NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	0.00
OVERHEAD ACCOUNT	0.00
SALARY ACCOUNT	0.00
PROJECT ACCOUNT	0.00
LOAN ACCOUNT	0.00
OTHERS ACCOUNT (ACCESS BANK)	0.00
REVENUE ACCOUNT	0.00
SALARY ACCOUNT (DROMANT)	0.00
TOTAL	46, 417,896.08

NOTE 27:ADVANCES

ADVANCES FOR THE YEAR 2023	AMOUNT
PERSONAL ADVANCE	6, 511,928.00
OTHER ADVANCE	0.00
MARGINS	6, 511,928.00

NOTE 28: ACCUMULATED FUND

ACCUMULATED FOR THE YEAR 2023	AMOUNT
Accumulated Fund B/F	(63,909,835.42)
Closing Balance	42,954,021.50
Total	(20,955,813.92)

NOTE 29: NON CURRENT LIABILITIES

NON-CURRENT LIABILITIES OFR THE YEAR 2023	AMOUNT
STATE	0.00
FEDERAL	0.00
OTHER	73,885,638.00
TOTAL	73,885,638.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Babura 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 Babura Local Government Councils under the accounting policies set out therein.

SCOPE

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



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

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS:

Babura local government council received the Sum of Three Billions, Five Hundred and Twenty Six Millions, One Hundred and Sixty Thousand, Nine Hundred and Two Naira, One Kobo Only N3,526,160,902.01 as statutory allocation from the federation accounts for the year 2023, this represent 117.54% of the estimated amount of Three Billion, Naira only N3,000,000,000.00.

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Sixty Three Million, Forty Thousand, Naira Only (N63,040,000.00) was received as augmentation from Stabilization Account Ministry for Local Government for the year 2023, which represents only 31.52% of the budgeted amount of N200,000,000.00

3. INDEPENDENT REVENUE:

The Sum of Eighteen Million, Five Hundred and Sixteen Thousand, Thirty Three Naira Only (N18,516,033.00) was generated as internally generated revenue, which represent a mere 69.95% of the budgeted amount N26,470,000.00

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	3,000,000,000.00	3,526,160,902.01	-526,160,902.01	117.54
AUGUMENTATION	200,000,000.00	63,040,000.00	136,960,000.00	31.52
INDEPENDENT REVENUE	26,470,000.00	18,516,033.60	7,953,966.40	69.95
TOTAL REVENUE	3,226,470,000.00	3,607,716,935.61	-381,246,935.61	111.82
EXPENDITURE				
RECURRENT EXPENDITURE	2,448,552,033.00	2,676,771,827.14	-228,219,794.14	109.32
CAPITAL EXPENDITURE	846,233,227.00	887,991,086.97	-41,757,859.97	104.93
TOTAL EXPENDITURE	3,294,785,260.00	3,564,762,914.11	-269,977,654.11	108.19



1. TOTAL REVENUE:

From the table above, the Sum of Three Billion, Six Hundred and Seven Million, Seven Hundred and Sixteen Thousand, Nine Hundred and Thirty Five Naira Sixty One Kobo Only N3,607,716,935.61 was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 111.82% of the estimated amount of N3,226,470,000.00

2. RECURRENT EXPENDITURE:

The sum of Two Billion, Six Hundred and Seventy Six Million, Seven Hundred and Seventy One Thousand, Eight Hundred and Twenty Seven Naira Fourteen Kobo, Forty Six Kobo Only N2,676,771,827.14 was expended on recurrent items, representing 109.32% of the budgeted amount of N2,448,552,033.00

3. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Eighty Eight Hundred and Seven Million, Nine Hundred and Ninety One Thousand, Eighty Six Naira Ninety Seven Kobo Only N887,991,086.97 indicating 104.93% of the estimated amount of N846,233,227.00

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.

The local government should direct more resources on capital projects.

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

Queries amounting to the sum of Seven Hundred and Eighty Four Million, Eight Hundred and Thirty Two Thousand, Eighteen Naira Sixty Three Kobo(₦784,832,018.63) was issued to Babura Local Government Council and the sum of Seven Hundred and Eighty One Million, Eighty Two Thousand, Eighteen Naira Sixty Three Kobo(₦781,082,018.63) was responded and verified, where, Three Million, Seven Hundred and Fifty Thousand Naira (₦3,750,000.00) 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
Babura Local Government Councils for the Year Ended 31st December, 2023

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/RNGZO/BBR/2023/Q1	Unpresented Payment Vouchers	40,416,641.50	40,416,641.50	0,00
2	ALG/RNGZO/BBR/2023/Q2	Irregular payments	31,501,425.72	31,501,425.72	0,00
3	ALG/RNGZO/BBR/2023/Q3	Un pre Audited Payment Vouchers	66,369,292.60	66,369,292.60	0,00
4	ALG/RNGZO/BBR/2023/Q4	Un Accounted Payment Vouchers	6,052,000.00	6,052,000.00	0,00
5	ALG/RNGZO/BBR/2023/Q5	Un Accounted Payment Vouchers	441,915,732.42	441,915,732.42	0,00
6	ALG/RNGZO/BBR/2023/Q6	Un Accounted Revenue	611,170.00	611,170.00	0,00
7	ALG/RNGZO/BBR/2023/Q7	Irregular payments	20,440,300.00	20,440,300.00	0,00
8	ALG/RNGZO/BBR/2023/Q8	Unpresented Payment Vouchers	7,258,376.58	7,258,376.58	0,00
9	ALG/RNGZO/BBR/2023/Q9	Un pre Audited Payment Vouchers	14,703,803.46	14,703,803.46	0,00
10	ALG/RNGZO/BBR/2023/Q10	Rwanda Trip	2,700,000.00	2,700,000.00	0,00
11	ALG/RNGZO/BBR/2023/Q11	Unpresented Payment Vouchers	43,306,388.43	43,306,388.43	0,00
12	ALG/RNGZO/BBR/2023/Q12	Irregular payments	32,891,430.28	32,891,430.28	0,00
13	ALG/RNGZO/BBR/2023/Q13	Un Accounted Payment Expenditure	64,595,275.78	64,595,275.78	0,00
14	ALG/RNGZO/BBR/2023/Q14	Un Supplied Items	5,351,430.76	5,351,430.76	0,00
15	ALG/RNGZO/BBR/2023/Q15	Purchase of Furniture	500,000.00	500,000.00	0,00
16	ALG/RNGZO/BBR/2023/Q16	Work Not Done	1,868,751.10	1,868,751.10	0,00
17	ALG/RNGZO/BBR/2023/Q17	Service Not Rendered	4,350,000.00	600,000.00	3,750,000.00
TOTAL			784,832,018.63	781,082,018.63	3,750,000.00
PERCENTAGE			100%	99.52%	0.48%

 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
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Seven Hundred and Eighty Four Million, Eight Hundred and Thirty Two Thousand, Eighteen Naira Sixty Three Kobo(₦784,832,018.63) was issued to Babura Local Government Council and the sum of Seven Hundred and Eighty One Million, Eighty Two Thousand, Eighteen Naira Sixty Three Kobo(₦781,082,018.63) was responded and verified, where, Three Million, Seven Hundred and Fifty Thousand Naira (₦3,750,000.00) 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 Babura Local Government staff and Local Education Authorities. To this effect, a sum of Sixty Nine (69) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred and Thirty Six Million, Seven Hundred and Thirty Seven Thousand, Two Hundred and Eighty Five Naira N136,737,285.00.

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 (42) numbers of staff retired and deceased owed Babura Local Government Council, the sum of Eight Million, Six Hundred and Forty Two Thousand , Seven Hundred and Thirty Nine Naira N8,642,739.00 only which has to been deducted and remitted back by the pension administration.

 24 - 6 - 2024

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



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

QUERIES



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



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

Local Querry No. ALG/RNGZO/BBR/2023/Q1
The, HON. CHAIRMAN
BABURA
Local Government

Audit Form 1
Station: BABURA
Pv. No. CC JAN-MARCH, 2023
Head CC Sub Head CC
Amount #: 40,416,641.5
Payee: SUNDAY
Nature of Payment: VARIOUS

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCERS

During the course of examination of payment vouchers for the period stated above, it was observed that the sum of Forty Million Four Hundred And Sixteen Thousand Six Hundred and Forty One Naira Five Kobo (₦40,416,641.5) only was paid to various payees without necessary payment vouchers to justify the payment as contained in FM (14.3), therefore the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

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

Ward regards.

Naij 23/6/23
Sambo A. Baba
Area Auditor
Babura Local Government.

A
DDCA
you are dealing with me
pls treat
27/6/23 [initials] AG 26/6/23



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



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

Local Querry No. ALG/RNGZO/BBR/2023/Q2
The, HON. CHAIRMAN
BABURA
Local Government

Audit Form 1 BABURA
Station: BABURA
Pv. No.: CC JAN-MARCH, 2023
Head CC Date: CC
Sub Head:
Amount #: 31,501,425.72
Payee: SUNDAY
Nature of Payment: VARIOUS

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

In the course of examination of payment vouchers for the period stated above, it was discovered that the Sum of Thirty One Million Five Hundred and One Thousand Four Hundred and Twenty Five Naira Seventy Two Kobo (₦31,501,425.72) Only was paid to various payees without attaching all necessary supporting document to authenticate the payment. Refers attached. The above therefore is not in compliance with the provision of F.M (14.4 (1)), as such the concerned officers should be asked to explain or else the total sum paid be refunded and this office be informed.

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

Warm regards.

Sambo A. Baba
Area Auditor
Babura Local Government.

Nallu 23/6/23 A DCA
you are dealing
Hon DCA
27/6/23 Pls treat
(21) cash AG 26/6/23



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



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

Local Querry No. ALG/RNGZO/BBR/2023/Q3
The, HON. CHAIRMAN
BABURA Local Government

Audit Form 1
Station: BABURA
Pv. No.: CC JAN MARCH, 2023
Head CC Sub Head: CC
Amount #: 66,369,292.6
Payee: SUNDAY
Nature of Payment: VARIOUS

AUDIT QUERRY

UN-PRE-AUDITED PAYMENT VOUHERS

Sequel to the examination of payment vouchers for the period stated above, it was observed that the Sum of Sixty Six Million Three Hundred And Sixty Nine Thousand Two Hundred and Ninety Two Naira Six Kobo (₦66,369,292.6) only was paid without being pre-audited by internal audit unit which is contrary to the provision of FM (14.10). In view of the foregoing, the officers concerned should be asked to explain or otherwise the total sum paid be recovered and this office be informed.

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

Ward regards.

Naaabu23/6/2023
Sambo A. Baba
Area Auditor
Babura Local Government.

AA
DDCA
You are dealing
with me
DDCA
27/6/23 Pls treat
21/6/23 AG 26/6/23



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

BABURA LOCAL GOVERNMENT
UN-ACCOUNTED EXPENDITURE - MARCH, 2023

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/RNG/ZO/BBR/Q6

The, HON. CHAIRMAN

BABURA

Local Government

Audit Form 1

Station: BABURA

Pv. No.: CC Date: JAN-MARCH, 2023

Head CC Sub Head: CC

Amount N: 6,052,000

Payee: SUNDAY

Nature of Payment: UN-ACCOUNTED
EXPENDITURE

Date:

AUDIT QUERRY UN-ACCOUNTED EXPENDITURE

During the examination of financial records for the period of January-March, 2023 it was observed that, the sum of Six Million Five Fifty Two Thousand Naira (6,052,000) only was expended without accounting January-March, 2023 as per attached.

In view of the above, the officer concerned should be asked to explain or otherwise the Total sum be refund this office be informed.

Same copied to the auditor general Local Government audit and the Zonal Director Ringim Zone for their information and further necessary action.

Best regard

[Signature]
BABA ABBA SAMBO
AREA AUDITOR
BABURA LOCAL GOVERNMENT.

A
DCA
Pls deal
QD [cancel] AG 25/1/23
Deal han
DCA 3/8/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/RNG/ZO/BBR/Q1/5 Date: 29/06/2023

The HON. CHAIRMAN

BABURA

Local Government

17/4/2023 500,000.00

20/4/2023 1,000,000.00

Total

Audit Form 1

Station: BABURA

Pv. No.: CC Date: APRIL - JUNE, 2023

Head CC Sub Head: CC

Amount N: 441,915,732.42

Payee: UNACCOUNTED EXPENDITURE

Nature of Payment: CONTRACT

Date:

AUDIT QUERRY

17/5/2023

21/6/2023

21/6/2023

BABURA LOCAL GOVERNMENT

AUDIT INSPECTION 2023

S/5 Cashbook and payment vouchers for the month of April, May and June, 2023 were not presented during the inspection, but only bank statement. The examination of the bank statement presented revealed that, the overhead account received a total sum of N441,732.43 in this three month which are yet to be accounted.

S/5 Below the breakdown of the receipt.

8/5/2023 500,000.00

9/5/2023 441,915.73

Sambo A. Baba

Area Auditor

Babura L.G.

DCA
pls treat

(S/5) cash AG 25/7/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Quarry No. ALG/RNG/ZO/BBR/Q23/Q5

The, HON. CHAIRMAN

BABURA

Local Government

Audit Form 1

Station: BABURA

Pv. No.: CC Date: JAN-JUNE ,2023

Head CC **Sub Head: CC**

Amount N:611,170.00

Payee: SUNDRY

Nature of Payment: I.G.R

Date:

AUDIT QUERRY

UN-ACCOUNTED REVENUE

During the examination of financial records for the period of Jan-June, 2023 it was discovered that, the sum of Six Hundred and eleven Thousand, one hundred and seventy naira only (611,170) was generated as Local Revenue according to the cash book but no treasurer receipt presented by revenue officer, refers to attached details, the total revenue was not received by the treasury department as no treasury receipt was attached to the analysis book and could not be recognized in the main treasury cash book.

In view of the above, the officer concerned should be asked to explain or otherwise the total sum be refund this office be informed.

Same is copied to the auditor general Local Government audit and the Zonal Director Ringim Zone for their information and further necessary action.

Best regard

BABA ABBA SAMBO
Area Auditor
Babura Local Govt.

A
ΔΔCA
pls deal
this
ΔCA
3/8/27

DCA
Pls deal

(24) Kasih] AG 25/7/23



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



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

Local Query No. ALG/RNG/ZO/BBRLG/LQ.04/23
The Chairman,
Babura Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: _____
Payee: 20,440,300
Nature of Payment: Various
Various
Date: _____

AUDIT QUERRY

IRREGULAR EXPENDITURE JULY - SEPTEMBER, 2023

Examination of Payment Vouchers were conducted revealed that, Payment Vouchers to the tune of Twenty Million, Four Hundred and Forty Thousand, Three Hundred Naira (N20,440,300:00) only, was paid without necessary supporting documents.

This Act is contradict to the provision of Financial Memoranda Chapter 14.4 and 14.5, you are requested to produce the required documents or to recover the amount involve to Treasury and inform this office for further verification.

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

DCA
Pls treat
Hau
DCA
7/12/23
X/12/23
Baba Abba Sambo
Area Auditor
Babura Local Govt.
AG S/12/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

8 ✓
Local Querry No. ALG/RNG/ZO/BBRLG/LQ.05/23
The Chairman,
Babura Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 7,258,376.58
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS JULY – SEPTEMBER, 2023

Examination of Payment Vouchers were conducted revealed the total payment of Seven Million, Two Hundred and Fifty Eight Thousand, Three Hundred and Seventy Six Naira, Fifty Eight Kobo (N7,258,376.58K) without supporting payment vouchers.

This Act is contrary to the provision of Financial Memoranda Chapter 14.3 you are required to produce the vouchers or to paid back the amount involve to Treasury and inform this Office with recovery details for further verification.

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

DCA
Treat Pk
Hau
DCA
7/12/23
Baba Abba Sambo
Area Auditor
Babura Local Govt.

DCA
Pls treat

24/12/23 AG 5/12/23



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



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

Local Querry No ALG/RNG/ZO/BBRLG/LQ.06/23
The Chairman,
Babura Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: CC
Payee: 14,703,803:46
Nature of Payment: Various
Date: Various

AUDIT QUERRY

UN-PRE-AUDITED PAYMENT JULY - SEPTEMBER, 2023

Vouchers to the tune of Fourteen Million, Seven Hundred and Three Thousand, Eight Hundred and Three Naira, Forty Six Kobo (N14,703,803.46) was observed not blessed by Internal Auditor for Pre-Auditing.

You should rectify or recover the amount involved and inform this Office with recovery details for our further verification.

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

DCA
Treat Pls
Hau
DCA
7/12/23
DCA
Pls treat
Babu 5/12/23

Abubuwa 5/12/2023
Baba Abba Sambo
Area Auditor
Babura Local Govt.



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/RNG/ZO/BBRLG/LQ 7/023
The, Chairman,
Babura Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 2,700,000:00
Payee: Lumido Nig. Ltd
Nature of Payment: Purchase of
Date: Air Ticket

AUDIT QUERRY

BABURA LOCAL GOVERNMENT RWANDA TRIP

Examination were conducted for the records available revealed that the total sum of Two Million, Seven Hundred Thousand Naira (N2,700,000:00) only, was paid to Lumido Nig. Ltd for the purchase of Air Ticket to the Honorable Chairman.

It is also observed that:-

- No Voucher were prepared for this respect
- Payment Acknowledgement Receipt not received
- Amount paid not returned to Local Government Account after cancelled the trips

You are strictly requested to bring back the amount paid into Local Government Account and reply this Query with a copy of Treasury receipt.

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

DCA
Pls deal & Compile
@Kashif AG 1/2/24
DCA
Repair & act according
not deal and work

Signature: 30/1/2024
Baba Abba Sambo
Area Auditor
Babura Local Govt.



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



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

Local Querry No. ALG/RNG/ZO/BBR/LQ 07/023
The, Chairman,
Babura
Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 43,306,388:43
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS OCTOBER - DECEMBER, 2023

It comes to our observation a total payment worth Forty Three Million, Three Hundred and Six Thousand, Three Hundred and Eighty Eight Naira, Forty Three Kobo (N43,306,388:43K) only, were made without supporting payment vouchers which is contrary to the provision of Financial Memoranda Chapter 14.3.

You are therefore required to produce the vouchers or recover the amount paid and furnish this office with the copy of Treasury recovery details for our further inspection.

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

DCA
pls dear
[initials] AG 28/3/24
TAC
receipt as per above
not seen

Abba: 28/3/2024
Baba Abba Sambo
Area Auditor
Babura Local Govt.



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



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

Local Que ALG/RNG/ZO/BBR/LQ 08/023

The, Chairman,
Babura Local Government

12
Audit Form I

Station: Babura
Pv. No.: Date:
Head CC Sub Head: CC
Amount N: 32,891,430:28
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

IRREGULAR PAYMENT OCTOBER - DECEMBER, 2023

Examination of payment vouchers revealed that total payment vouchers to the tune of Thirty Two Million, Eight Hundred and Ninety One Thousand, Four Hundred and Thirty Naira, Twenty Eight Kobo (N32,891,430:28K) only, were paid without necessary supporting documents.

This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5 you are required to produce and attach the required documents or to paid back the amount to Treasury and reply this Query with a copy of Treasury receipt for our examination.

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

DCA
Treat

AB 28/3/24

ACK
Treat as per above

[Signature]: 28/3/24
Baba Abba Sambo
Area Auditor
Babura Local Govt.



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

13 ✓
Local Querry No. ALG/RNG/ZO/BBR/LQ 09/023
The, Chairman,
Babura Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 64,595,275:78
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURE OCTOBER - DECEMBER, 2023

Reconciliation of Bank Statement and Cash Book revealed the total Electronic Transfer of fund amounted to Sixty Four Million, Five Hundred and Ninety Five Thousand, Two Hundred and Seventy Five Nira, Seventy Eight Kobo (N64,595,275:78K) only, were made to the attached short listed payees.

You are required to produce the vouchers containing approval and purpose of making this transfer or else paid back the amount involved to Treasury and furnish this office with recovery details for further examination.

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

DCA
Pls deal
~~Do not~~
repar above
2nd def
& appro ex.
28/3/24

Area: 28/3/24
Baba Abba Sambo
Area Auditor
Babura Local Govt.



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

14 ✓
ALG/RNG/ZO/BBR/LQ 10/023
Local Querry No.
Chairman,
The, Babura
Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 5,351,430:76
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

PAYMENT FOR ITEMS PAID BUT NOT COLLECTED OCTOBER - DECEMBER, 2023

It was observed during examination of payment vouchers that, the total sum of Five Million, Three Hundred and Fifty One Thousand, Four Hundred and Thirty Naira, Seventy Six Kobo (N5,351,430.76K) only, was paid for the items not collected as per the attached details.

In view of the above, the concerned Payees should supply the items or refund the amount involved to Treasury and furnish this Office with recovery details for further verification.

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

[Signature]: 28/3/2024
Baba Abba Sambo
Area Auditor
Babura Local Govt.

DCA
Pls dear
24/3/2024 AG 28/3/24
DCA
regarding above fact already
repaed to DCA
as per my



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/RNG/ZO/BBR/LQ 11/023
15
The, Chairman,
Babura _____

Local Government

Audit Form 1
Station: Babura
Pv. No.: CC Date: CC
Head 023410010500 Sub Head: 22020401
Amount N: 500,000
Payee: Yusuf Isah S/Gabas
Nature of Payment: Supply of
Date: Office & House Furniture

AUDIT QUERRY

PURCHASE OF FURNITURE

Supply of Office / House furniture to Sarkin Gabas of Babura amounted to One Million, Nine Hundred and Fifty Five Thousand, Two Hundred Naira (N1,955,200:00) only, was physically verified and observed that the items were not taken to the said supplied point.

In view of the above, the sum of Five Hundred Thousand Naira (N500,000:00) was paid as part payment out of the above total amount should be refund to Treasury, the balance payment should be stop and reply this Query with copy of recovery details for our inspection.

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

DCA
Pls deal
Attn: [Signature] AG. 28/3/24
DD CX
repar above & act
Officer in Charge

[Signature] 28/3/2024
Baba Abba Sambo
Area Auditor
Babura Local Govt.



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

16✓
Local Querry No. ALG/RNG/ZO/BBR/LQ 12/023
The, Chairman,
Babura Local Government

Audit Form 1
Station: Babura
Pv. No.: 97 Date: 23/11/23
Head 70841 Sub Head: 17
Amount N: 1,868,751:10
Payee: Ayuba Ahmed Marke
Nature of Payment: Const. of 5 Daily
Date: Prayers Mosque

AUDIT QUERRY

PAYMENT OF WORK NOT DONE

This is to write and requested you to draw the attention of the above named payee in order to bring back the amount paid to him for the construction of NATO Motor Station Five Daily Prayers Mosque at Babura Town being the work found not done during our physical verification.

This office is waiting for your response, attached with recovery details for our further verification.

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

DCA
Dear

Abubu: 28/3/2024
Baba Abba Sambo
Area Auditor
Babura Local Govt.

@jigawalga 28/3/24
DSK
Treat as per above.

Abubu: 28/3/2024



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



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

Local Querry No. ALG/RNG/ZO/BBR/LQ 13/023
Chairman,
The, Babura
Local Government

Audit Form 1

Station: Babura
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 4,350,000:00
Payee: Various
Nature of Payment: Services
Date:

AUDIT QUERRY

PAYMENT FOR WORK/SERVICES NOT RENDERED

Payment amounted to Four Million, Three Hundred and Fifty Thousand Naira (N4,350,000:00) were observed made for the services not rendered, refer to the attached list for details.

You are hereby requested to explain or to refund back the amount paid to Treasury and furnish this Office with copy of Treasury receipt for further verification.

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

DCA
Pls deal
24 March 2024

APR 28/3/2024
Baba Abba Sambo
Area Auditor
Babura Local Govt.

*AC 28/3/24
above fact. accep
move above
AC 28/3/24
AC 28/3/24*



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

RESPONSE TO QUERIES



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

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town.

In case of reply please quote
Ref. No..... BBLG/TRIL/49 /VOL./III/001

Date: 29/08/2023

The Auditor General
Local Government Auditor
Dutse
Jigawa State

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

I wish to write and respond that the outstanding expenditure amounted to **N40,416,641.50** made in the cash book is due to some correction in the cash book.

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

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

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

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

Query NO. ALG/RNG20/BBR/2023/Q3 Audit Query for Un-pre Audited Payment Voucher. # 66,369,292.60

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

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



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

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat
Babura-Town

JIGAWA STATE

In case of reply please quote

Ref. No: BBR LG/ADM/AQ/VOL II/023

Date: 03/05/2024

The Auditor General,
Local Government Audit,
Jigawa State.

DRA
pls dear
RECEIVED
AG 28/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 28/5/24
RECEIVED

RE-AUDIT QUERIES NO. ALG./RNGZ0/BBR/LQ6/2023;LQ10/023

AND LQ15/025

Reference to the above queries as forward from Babura Area Audit Office.

Babura Local Government Council hereby wish to inform you that all queries have been answered.

Query NO. ALG./RNGZ0/BBR/LQ6/2023 UN-ACCOUNTED REVENUE amounted to Six Hundred and Eleven Thousand One Hundred and Seventy naira (N611,170.00)only is now fully accounted for your noting and verification.

Query NO. ALG./RNGZ0/BBR/LQ10/2023 BABURA LOCAL GOVERNMENT RWANDA TRIP amounted to the sum of Two million Seven Hundred Thousand naira (N2,700,000.00)only.

DS/CP
Myself above do attest
acknowledgingly



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

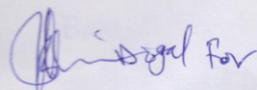
The payment voucher has been raised, and a copy of letter from Babura Local Government was send to the Lumido Nig. Ltd to return the said amount for your notification please.

Query NO. ALG./RNG/20/LQ15 purchase of furniture amounted to One Million Nine Hundred and Fifty Five Thousand Two Hundred Naira(N1,955,200.00)only. In which N500,000.00 was paid as part payment.

The same letter was also sent to the supplier to return the amount to Babura Local Government.

In view of the foregoing, I am requesting the present of Area Auditor and Zonal director Audit to re visit Babura local Government and re-verify answer to the three 3No. Queries.

Kindly accept the assurance of my esteemed regard please.


Lawan Ismail
Honourable Chairman



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



BABURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Local Govt. Secretariat
Babura-Town

In case of reply please quote
Ref. No... BBLG/STM/49/VOLIII

Date:..... 30/01/2024

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE

REC'D 5/2/24
RECEIVED

The Auditor general
Local Government Audit
Jigawa state

**RE-AUDIT QUERIES NO. ALG/RNGZO/BBR/LQ4/023 AND QUERY NO . ALG/RNG
ZO /BBR/LQ5/023 TO ALG/RNG/ZO/BBR/LQ6/023 JULY TO SEPTEMBER, 2023,**

Reference to the above queries as forward from Babura Audit Area Office.
Babura Local Government Council, I hereby wish to inform you that all queries have been answered.

Query No: ALG/RNG/ZO/BBR/LQ4/023. Captioned" IRREGULAR PAYMENT to the tune of twenty Million Four Hundred and Forty Thousand Three Hundred Naira (N 20,440,300.00) only with requirement of cash receipt, SRY, list of beneficiaries and or location have all been attached for your persual.

Query NO: ALG/RNG/ZO/BBR/LQ5/023 captioned" UN- PRESENTED PAYMENT VOUCHERS:

To the tune of Seven Million, Two Hundred and fifty Eight Thousand Three Hundred and Seventy Six naira Fifty Eight Kobo (N 7,258,376.58k) only indicating non available of payment vouchers as at the time of this audit exercise all payment vouchers to this regard have been provided and now available.

Query No: ALG/RNG/ZO/BBR/LQ6/023 captioned" UNPRE - AUDITED PAYMENT VOUCHER'S to the tune of fourteen Million Seven Hundred and Three Thousand Eight Hundred and Three Naira Forty Six Kobo (N 14,703,803.46) only for vouchers have been presented to internal auditor office and had already cleared

In view of the foregoing I am requesting the presence of Area auditor and Zonal director audit to re - visit Local Government and re - verify answer to the three 3 No Queries please.

Kindly accept the assurance of my esteemed regard please

LAWAN ISMA'IL
HONOURABLE CHAIRMAN
BABURA LOCAL GOVERNMENT

DCA
Pls Send to verify
DNEA 5/2/24
Rate fine
Best regards



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



BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

In case of reply please quote

Ref. No. BBRT/G/ADM/AQ/VOLH/023.

Date:.....

17/4/2024

The Auditor General

Local government Audit

Jigawa State

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *(Signature)* Date: 18/4/24
RECEIVED

RE-AUDIT QUERIES NO ALG/RNG/20/BBR/LQ07-13/23

Reference to the above queries as forwarded from Babura Audit Area office. Therefore Babura local government council, I here by wish to inform you that all queries have been studied answered.

1. QUERY NO ALG/RNG/20/BBR/LQ7/023 CAPTIONED UN-PRESENTED PAYMENT VOUCHERS QCT:- To the tune of Forty three million three hundred and sixty thousand naira (₦43,388.43) only with requirement made with out supporting payment vouchers now is observed the payment vouchers were missing during the Audit inspection. However the all payment vouchers were found and ready for Auditing re inspection.
2. QUERY NO ALG/RNG/20/BBR/LQ 08/023 Captioned IRREGULAR PAYMENT, To the tune of thirty two million, eight hundred and ninety one thousand four hundred and thirty naira twenty eight kobo only. (₦32,891,430.28) Indicating were paid with out necessary supporting documents but now all the supporting document i.e SRV, SIV, Invoices, Council extract e.t.c were attached to the vouchers for your notice.
3. QUERY NO ALG/RNG/20/BBR/LQ 19/023 Captioned Un-ACCOUNTED EXPENDITURE OCT-DEC 2023, To the tune of sixty four million five Hundred and Ninety five thousand, two hundred and seventy five naira, seventy

DCA
paper above and act
accordingly
DCA
23/4

DCA
Pls dear
all cases AG
23/4/24



BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Local Govt. Secretariat
Babura-Town

Incase of reply please quote

Ref. No.....

Date:

eight kobo only (₦64,595,275.78) The said attached short listed payees were now taken in to the various payment vouchers containing approval and other purposes were now arrange and attached to support the payment vouchers.

- 14
4. QUERY NO ALG/RNG/20/BBR/LQ10/023 Captained PAYMENT FOR ITEMS PAID BUT NOT COLLECTED: To the tune of five million three hundred and forty one thousand, four hundred and thirty naira seventy six kobo (₦5,351,430.76) Only paid for the items not collected.
The said items were now taken into the store charge SRV, SIV, Invoice e.t.c were now attached to support the payment.
- 17
5. QUERY NO ALG/RNG/20/BBR/LQ 15/023 Captioned PAYMENT FOR WORK/ SERVICES NOT RENDERED: To the tune of four million three hundred and forty thousand naira (₦4,350,000.00) only indicating the items is there on the district head office and the remaining balance should be paid nest time and it is there in the payment vouchers stated
- 18
6. QUERY NO ALG/RNG/20/BBR/LQ 12/023 Captioned Payment of work not done to tune one million eight hundred sixty eight thousand and seven hundred and fifty one naira ten kobo (₦1,868,751.10) only is a support given to the community by the local government to construct a mosque with the community.

The chairman called the community Leader and here distension with them and now the project is on process.

Thank for your usual cooperation and understanding.

Best regards.

Lawan Isma'il
Babura Local Government
Chairman

17/04/24

DCA

Pls dear

AG 23/4/24

D.Sex
never above
and test int'l DCA 23/4/24