

BUJI
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
24**

**REPORT OF THE
AUDITOR GENERAL**

ON THE ACCOUNT OF

BUJI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024

Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2024 Annual Financial Statement
4	The Executive Chairman, Buji Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flow
10	Statement of Changes in Net Assets / Equity
11	Statement of Comparison of Budgets and Actual
12	Details of Notes to the Accounts
13	Audit Certification
14	Disclosures and General Observations
15	Report of the Auditor General on the Accounts of Buji Local Government Council
15	Audit Queries and Response by Local Government Council



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



JIGAWA STATE OF NIGERIA
BUJI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

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

26th March, 2025



The Auditor General,
Local Government Audit,
Jigawa State.

LSA
Dic head
AG 26/3/25

Sir,

SUBMISSION OF 2024 ANNUAL ACCOUNT

Reference to the letter from the office of the auditor general for the preparation of the 2024 Annual Account and submitted to the name office mentioned above.

I wish to write and forward the Buji Local Government Annual Account for the year 2024.

Thank you

(Bala Abdu)

Treasurer

Buji Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



HON. Arch. NAJIBULLAH FALALU
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, 2024



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

Incase of reply please quote
BJLG/FIN/VOL, I/T.I
Ref No:

26th March, 2025
Date:

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY STATEMENTS

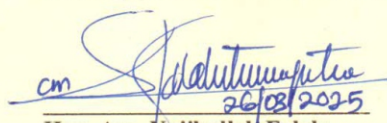
The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2024 Financial Statements is the first year of the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

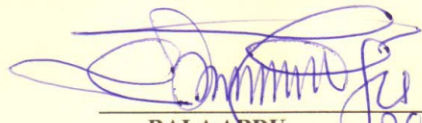
As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

These Financial Statements reflect the true and fair view of the Financial Position of Buji Local Government as at 31st December 2024 and its operations for the period ended on that date.

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

cm 
26/03/2025
Hon. Arc. Najibullah Falalu
Executive Chairman


BALA ARDU
Treasurer
26/03/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

**BUJI LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:**

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

The financial statements of Jigawa State Local Government Councils have been prepared in accordance with Accrual Basis, International Public Sector Accounting Standards (IPSASs).

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

The Financial Statements presented include:

- Statement 1: Consolidated Statement of Financial Performance
- Statement 2: Consolidated Statement of Financial Position
- Statement 3: Consolidated Statement of Cash Flows
- Statement 4: Consolidated Statement of Changes in Equity
- Statement 5: Comparisons of Budgeted and Actual

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024

- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2024 and 2023) simultaneous for comparative purposes.
6. **Completeness**
The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations
7. **Prudence**
There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.
8. **Neutrality**
The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.
9. **Verifiability**
The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.
10. **Understandability**
The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.
11. **Budget Figures**
The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2024 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.
12. **Revenue: Non-Exchange Transactions Fees, taxes and Fines.**
 - a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.
 - b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

- a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.
- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

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

- a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.
- b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.
- c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

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

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



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

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

20. Deposits

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

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

22. Transfers to other government entities

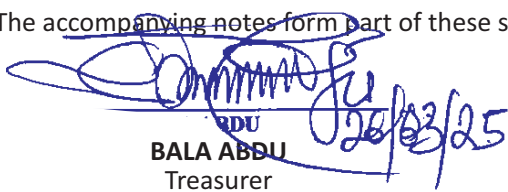
Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
1,773,422,148.72	Government Share of FAAC (Statutory Revenue)	1	1,730,039,784.51	2,211,056,681.00	0.00	2,211,056,681.00	481,016,896.49
991,000,076.54	Government Share of VAT	2	1,915,128,889.97	1,031,307,794.00	0.00	1,031,307,794.00	(883,821,095.97)
0.00	Tax Revenue	3	0.00	300,000.00	0.00	300,000.00	300,000.00
6,898,628.81	Non Tax Revenue	4	30,128,200.71	21,350,000.00	0.00	21,350,000.00	(8,778,200.71)
36,365,506.60	Transfer from Other Government Entities	5	97,832,747.31	0.00	0.00		(97,832,747.31)
2,807,686,360.67	Total Revenue (a)		3,773,129,622.50	3,264,014,475.00	0.00	3,264,014,475.00	(509,115,147.50)
	EXPENDITURE						
771,765,348.03	Salaries & Wages	6	898,174,374.09	909,283,865.00	0.00	909,283,865.00	11,109,490.91
116,964,033.06	Social Benefit	7	47,084,012.00	117,000,000.00	0.00	117,000,000.00	69,915,988.00
951,155,790.17	Overhead Cost	8	1,126,652,300.04	1,620,486,456.00	668,197,303.00	952,289,153.00	493,834,155.96
417,469,894.71	Grants & Contributions	9	972,504,460.08	417,056,000.00	0.00	417,056,000.00	(555,448,460.08)
131,728,857.46	Transfer to other Govt. Agencies	10	450,807,898.55	163,686,000.00	50,000,000.00	113,686,000.00	(287,121,898.55)
	Depreciation		109,269,170.34				
2,389,083,923.43	Total Expenditure (b)		3,604,492,215.10	3,227,512,321.00	718,197,303.00	2,509,315,018.00	(267,710,723.76)
	Surplus/ (Deficits) for the period from operating activities c = (a-b)		168,637,407.40				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		168,637,407.40				
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		168,637,407.40				

The accompanying notes form part of these statements


BALA ABDU
 Treasurer

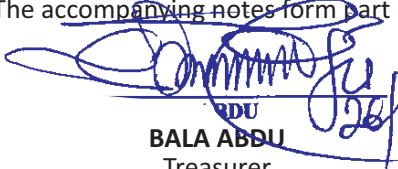
Buji Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	137,415,130.54		221,810,392.06	
Receivables	15	20,015,117.00		20,015,117.00	
Prepayments					
Inventories					
Total Current Assets A			157,430,247.54		241,825,509.06
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	3,150,898,830.00		3,260,168,000.34	
Intangible Assets					
Total Non Current Assets B			3,150,898,830.00		3,260,168,000.34
Total Assets C = A + B			3,308,329,077.54		3,501,993,509.40
LIABILITIES:-					
Current Liabilities					
Deposits	17	33,397,962.00		27,797,912.50	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			33,397,962.00		27,797,912.50
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	3,433,680.00		3,433,709.50	
Total Non Current Liabilities E			3,433,680.00		3,433,709.50
Total Liabilities F = D + E			36,831,642.00		31,231,622.00
Net Asset G = C - F		0.00	3,271,497,435.54		3,470,761,887.40
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	2,892,266,141.08		3,015,874,117.83	0.00
Accumulated Surplus/(Deficits)	20	379,231,294.46		454,887,769.57	0.00
Minority Interest					
Total Net Assets/Equity: H = G			3,271,497,435.54		3,470,761,887.40

The accompanying notes form part of these statements

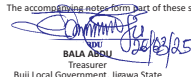

BALA ABDU
 Treasurer
 Buji Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	1,730,039,784.51		1,773,422,148.72	
Government Share of VAT	2.00	1,915,128,889.97		991,000,076.54	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	30,128,200.71		6,898,628.81	
Transfer from Other Government Entities	5.00	97,832,747.31		36,365,506.60	
Total Inflow from operating Activities (A)			3,773,129,622.50		2,807,686,360.67
Outflows					
Salaries & Wages	6.00	898,174,374.09		771,765,348.03	
Social Benefits	7.00	47,084,012.00		116,964,033.06	
Overhead Cost	8.00	1,126,652,300.04		951,155,790.17	
Grants & Contributions	9.00	972,504,460.08		417,469,894.71	
Transfer to other government Entities	10.00	450,807,898.55		131,728,857.46	
Finance Cost		0.00			
Total Outflow from Operating Activities (B)			3,495,223,044.76		2,389,083,923.43
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			277,906,577.74		418,602,437.24
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11.00	(367,901,859.26)		(244,293,882.51)	
Net Cash Flow from Investing Activities		0.00	(367,901,859.26)		(244,293,882.51)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12.00	0.00			
Repayment of Borrowings (other non Current liabilities)	13.00	5,600,020.00		11,709,113.16	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			5,600,020.00		11,709,113.16
Net Cash Flow From All Activities		0.00	(84,395,261.52)		186,017,667.89
Cash & Its Equivalent as at 1st January, 2024			221,810,392.06		35,792,724.17
Cash & Its Equivalent as at 31st December, 2024			137,415,130.54		221,810,392.06
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		168,637,407.40		418,602,437.24	
Add Back Non-Cash Movement Items:					
Depreciation		109,269,170.34			
Amortization					
impairment Charges					
			277,906,577.74		418,602,437.24
Net Movement in Current Asset/Liabilities					
Net Movement in receivables					
Net Movement in Payables		5,600,020.00		11,709,113.16	
Net Cash Flow from Operating Activities			5,600,020.00		11,709,113.16
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(367,901,859.26)		(244,293,882.51)	
Total Items Classified as Investing Activities			(367,901,859.26)		(244,293,882.51)
Net Cash Flow From All (Operating) Activities			(84,395,261.52)		186,017,667.89
Cash & it's Equivalent as at 1 January,2024			221,810,392.06		35,792,724.17
Cash & it's Equivalent as at 31 December,2024			137,415,130.54		221,810,392.06

The accompanying notes form part of these statements

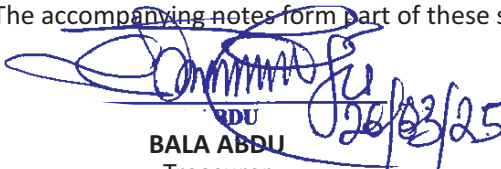

 BALA ADUL
 Treasurer
 Buji Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	₦	₦	₦	₦
Balance at 1st Jan.2023	3,260,168,000.34	0.00	210,593,887.06	3,470,761,887.40
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,260,168,000.34	0.00	210,593,887.06	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	168,637,407.40	168,637,407.40
Balance at 31December 2023	3,260,168,000.34	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(367,901,859.26)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	2,892,266,141.08	0.00	379,231,294.46	3,271,497,435.54

The accompanying notes form part of these statements


BALA ABDU
 Treasurer

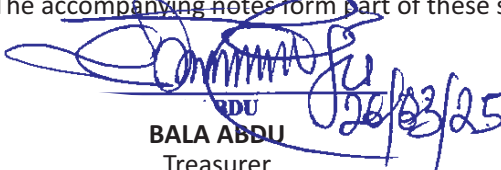
Buji Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,773,422,148.72	Government Share of FAAC (Statutory Revenue)	1	1,730,039,784.51	2,211,056,681.00	0.00	2,211,056,681.00	481,016,896.49
991,000,076.54	Government Share of VAT	2	1,915,128,889.97	1,031,307,794.00	0.00	1,031,307,794.00	(883,821,095.97)
0.00	Tax Revenue	3	0.00	300,000.00	0.00	300,000.00	300,000.00
6,898,628.81	Non Tax Revenue	4	30,128,200.71	21,350,000.00	0.00	21,350,000.00	(8,778,200.71)
36,365,506.60	Transfer from Other Government Entities	5	97,832,747.31	0.00	0.00		(97,832,747.31)
2,807,686,360.67	TOTAL REVENUE (A)		3,773,129,622.50	3,264,014,475.00	0.00	3,264,014,475.00	(509,115,147.50)
	RECURRENT EXPENDITURE						
771,765,348.03	Salaries & Wages	6	898,174,374.09	909,283,865.00	0.00	909,283,865.00	11,109,490.91
116,964,033.06	Social Benefit	7	47,084,012.00	117,000,000.00	0.00	117,000,000.00	69,915,988.00
951,155,790.17	Overhead Cost	8	1,126,652,300.04	1,620,486,456.00	668,197,303.00	952,289,153.00	493,834,155.96
417,469,894.71	Grants & Contributions	9	972,504,460.08	417,056,000.00	0.00	417,056,000.00	(555,448,460.08)
131,728,857.46	Transfer to other Govt. Agencies	10	450,807,898.55	163,686,000.00	50,000,000.00	113,686,000.00	(287,121,898.55)
2,389,083,923.43	TOTAL RECURRENT EXPENDITURE (B)		3,495,223,044.76	3,227,512,321.00	718,197,303.00	2,509,315,018.00	(267,710,723.76)
	CAPITAL EXPENDITURE						
39,093,876.19	ADMINISTRATIVE SECTOR		315,126,032.02	440,130,487.00	227,275,000.00	212,855,487.00	125,004,454.98
171,686,537.35	ECONOMIC SECTOR		52,775,827.24	578,972,357.00	0.00	578,972,357.00	526,196,529.76
33,513,468.97	SOCIAL SECTOR		0.00	0.00	0.00	0.00	0.00
	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	0.00
244,293,882.51	TOTAL CAPITAL EXPENDITURE (C)		367,901,859.26	1,019,102,844.00	227,275,000.00	791,827,844.00	651,200,984.74

The accompanying notes form part of these statements


BALA ABDU
 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, 2024

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	429,549,437.14	835,204,749.00	405,655,311.86	956,166,561.31
	SHARE OF EXCHANGE	1,003,219,959.23	300,000,000.00	(703,219,959.23)	303,197,589.98
	SHARE OF NON OIL REVENUE	50,166,070.36	0.00	(50,166,070.36)	75,468,255.29
	FOREX EQUALIZATION	2,382,478.41	745,851,932.00	743,469,453.59	59,722,656.61
	E-MONEY	61,649,723.65	330,000,000.00	268,350,276.35	29,678,247.22
	ECOLOGICAL	28,289,676.44		(28,289,676.44)	81,703,173.92
	SURE-P	154,782,436.27		(154,782,436.27)	267,485,664.39
	TOTAL	1,730,039,781.50	2,211,056,681.00	481,016,899.50	1,773,422,148.72

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	66,175,468.23	52,821,676.44			5,670,296.10			124,667,437.77
FEBRUARY	82,565,563.70	49,272,347.81			5,013,316.43			136,851,227.94
MARCH	2,800,241.36	106,069,968.23			4,722,470.12		114,649,579.99	228,242,259.70
APRIL	51,026,910.92	50,636,328.93			4,608,505.40			106,271,745.25
MAY	42,718,699.42	78,312,011.57			5,630,695.20			126,661,406.19
JUNE	23,239,315.70	88,758,759.40			4,726,925.10			116,725,000.20
JULY	18,646,171.71	85,520,112.32			4,900,762.65	28,289,679.45		137,356,726.13
AUGUST	22,300,638.02	105,173,650.16		2,382,478.41	5,865,016.02		40,132,856.28	175,854,638.89
SEPTEMBER	27,282,568.72	84,167,815.06			4,675,967.48			116,126,351.26
OCTOBER	16,393,293.40	83,234,883.29	30,099,642.22		5,753,277.41			135,481,096.32
NOVEMBER	9,477,913.13	98,863,799.26			5,363,742.55			113,705,454.94
DECEMBER	66,922,652.83	120,388,606.76	20,066,428.14		4,718,749.19			212,096,436.92
TOTAL	429,549,437.14	1,003,219,959.23	50,166,070.36	2,382,478.41	61,649,723.65	28,289,679.45	154,782,436.27	1,730,039,784.51

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	142,401,524.09	0.00	142,401,524.09	76,157,654.25	0.00	76,157,654.25
	FEBRUARY	122,017,688.42	0.00	122,017,688.42	74,750,301.55	0.00	74,750,301.55
	MARCH	131,061,263.04	0.00	131,061,263.04	69,687,325.13	0.00	69,687,325.13
	APRIL	160,040,988.69	0.00	160,040,988.69	65,018,551.59	0.00	65,018,551.59
	MAY	147,128,611.46	0.00	147,128,611.46	63,784,045.37	0.00	63,784,045.37
	JUNE	146,431,104.00	0.00	146,431,104.00	82,212,125.41	0.00	82,212,125.41
	JULY	159,855,020.06	0.00	159,855,020.06	83,457,532.71	0.00	83,457,532.71
	AUGUST	182,070,585.73	0.00	182,070,585.73	84,896,476.62	0.00	84,896,476.62
	SEPTEMBER	164,664,065.07	0.00	164,664,065.07	98,516,833.52	0.00	98,516,833.52
	OCTOBER	170,020,282.22	0.00	170,020,282.22	90,036,593.22	0.00	90,036,593.22
	NOVEMBER	201,750,658.71	0.00	201,750,658.71	98,728,511.09	0.00	98,728,511.09
	DECEMBER	187,687,097.52	0.00	187,687,097.52	103,754,126.08	0.00	103,754,126.08
	TOTAL	1,915,128,889.01	0.00	1,915,128,889.01	991,000,076.54		991,000,076.54

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	1,915,128,889.01	1,915,128,889.01



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

TAX REVENUE	ACTUAL2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
Personal Income Tax	0.00	300,000.00	300,000.00	
TOTAL	0.00	300,000.00	300,000.00	
	-			
NON TAX REVENUE	ACTUAL2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
Non tax Revenue				
LICENCES	4,396,900.00	2,500,000.00	(1,896,900.00)	419,000.00
FEES	16,049,400.71	12,800,000.00	(3,249,400.71)	5,859,678.81
SALES	1,700,000.00	1,200,000.00	(500,000.00)	140,000.00
EARNINGS	6,291,900.00	2,600,000.00	(3,691,900.00)	479,950.00
REPAYMENT GENERAL	1,050,000.00	1,250,000.00	200,000.00	0.00
INVESTMENT INCOME	0.00	1,000,000.00	1,000,000.00	0.00
SALES/RENT	640,000.00		(640,000.00)	0.00
TOTAL	30,128,200.71	21,350,000.00	(8,778,200.71)	6,898,628.81



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Bake / Bakery House Licenses	20,000.00	50,000.00	30,000.00	0.00
	Tractor Hiring Services	3,218,250.00	200,000.00	(3,018,250.00)	0.00
	Cinematograph / Photo Studio Operations Licenses	78,850.00	50,000.00	(28,850.00)	0.00
	Trade / Kiosk Permit Licenses	29,800.00	50,000.00	20,200.00	0.00
	Communication Equipment Installation Permit	1,050,000.00	1,500,000.00	450,000.00	0.00
	Dane Gun Licenses	0.00	40,000.00	40,000.00	0.00
	Hawker's Permits	0.00	100,000.00	100,000.00	0.00
	Patent Medicine & Drug Stores Licenses	0.00	50,000.00	50,000.00	0.00
	Private School Licenses	0.00	50,000.00	50,000.00	0.00
	Forestry / Timber License	0.00	50,000.00	50,000.00	0.00
	Product Buyers Licenses and Registration of Stores	0.00	100,000.00	100,000.00	0.00
	Public Conveniences Permit	0.00	150,000.00	150,000.00	0.00
	Building Materials / Block Making License Fees	0.00	100,000.00	100,000.00	0.00
	Barbing Salon / Boutique Services Fees	0.00	10,000.00	10,000.00	0.00
	TOTAL	4,396,900.00	2,500,000.00	(1,896,900.00)	0.00
	FEES				
	Contractor Registration Fee	1,694,000.00	1,000,000.00	(694,000.00)	0.00
	Tender Fees	3,517,400.71	8,000,000.00	4,482,599.29	0.00
	Birth / Death Registration	718,000.00	1,000,000.00	282,000.00	0.00
	Survey / Planning / Building Fees	50,000.00	400,000.00	350,000.00	0.00
	Land Use / Sand Dredging Fees	9,300,000.00	1,000,000.00	(8,300,000.00)	0.00
	Building Materials	150,000.00	0.00	(150,000.00)	0.00
	Timber & Forest Fees (Felling of Trees)	0.00	60,000.00	60,000.00	0.00
	Customary Right Of Occupancy Fees	100,000.00	200,000.00	100,000.00	0.00
	Building Plan Approval Fees	450,000.00	20,000.00	(430,000.00)	0.00
	Title / Plot Transfer Fees / Commission	50,000.00	60,000.00	10,000.00	0.00
	Milling Charges	0.00	20,000.00	20,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)	0.00	100,000.00	100,000.00	0.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	0.00	50,000.00	50,000.00	0.00
	Women Co-Operative Development Fees	0.00	40,000.00	40,000.00	0.00
	Certificate of Occupancy	0.00	50,000.00	50,000.00	0.00
	Slaughter Stock Fees	0.00	60,000.00	60,000.00	0.00
	Business Centre Operations	20,000.00	740,000.00	720,000.00	0.00
	TOTAL	16,049,400.71	12,800,000.00	(3,249,400.71)	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

	SALES				
	Sales of Stores / Scraps / Unserviceable Items	1,700,000.00	1,200,000.00	(500,000.00)	0.00
	TOTAL	1,700,000.00	1,200,000.00	(500,000.00)	0.00
	EARNINGS				
	Earning from Market	2,440,900.00	500,000.00	(1,940,900.00)	0.00
	Earning from Motor Park	610,000.00	250,000.00	(360,000.00)	0.00
	Earning from Communication, Activities, shop & shopping centre	1,636,000.00	1,000,000.00	(636,000.00)	0.00
	Abattoir / Slaughter House	350,000.00	250,000.00	(100,000.00)	0.00
	Farm Plots and Land Charges	500,000.00	50,000.00	(450,000.00)	0.00
	Hire of Sump Lorry and Other Environmental Sanitation Services	0.00	50,000.00	50,000.00	0.00
	Earnings From The Use Of Govt. Vehicles / Mass Transit	755,000.00	500,000.00	(255,000.00)	0.00
	TOTAL	6,291,900.00	2,600,000.00	(3,691,900.00)	0.00
	SALES/RENT				
	Rent on government Building	590,000.00	0.00	(590,000.00)	0.00
	Rent on Government properties	50,000.00	0.00	(50,000.00)	0.00
	TOTAL	640,000.00	0.00	(640,000.00)	0.00
	REPAYMENTS – GENERAL				
	Motor Vehicle Advances	0.00	50,000.00	50,000.00	0.00
	Unclaimed Deposits	0.00	200,000.00	200,000.00	0.00
	Recovery of Public Funds	1,050,000.00	1,000,000.00	(50,000.00)	0.00
	TOTAL	1,050,000.00	1,250,000.00	200,000.00	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	95,857,240.71		95,857,240.71	34,390,000.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	(24,493.40)	1,975,506.60
	Total Transfer From Other Gov t. Entities	97,832,747.31	2,000,000.00	95,832,747.31	36,365,506.60
BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	JANUARY	1,000,000.00	0.00	(1,000,000.00)	750,000.00
	FEBRUARY	10,347,936.71	0.00	(10,347,936.71)	24,570,000.00
	MARCH	10,000,000.00	0.00	(10,000,000.00)	750,000.00
	APRIL	1,809,304.00	0.00	(1,809,304.00)	1,000,000.00
	MAY	11,400,000.00	0.00	(11,400,000.00)	1,000,000.00
	JUNE	11,000,000.00	0.00	(11,000,000.00)	1,000,000.00
	JULY	3,300,000.00	0.00	(3,300,000.00)	1,750,000.00
	AUGUST	0.00	0.00	0.00	0.00
	SEPTEMBER	10,500,000.00	0.00	(10,500,000.00)	1,570,000.00
	OCTOBER	30,000,000.00	0.00	(30,000,000.00)	0.00
	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	1,500,000.00
	DECEMBER	0.00	0.00	0.00	500,000.00
	TOTAL	95,857,240.71	0.00	(95,857,240.71)	34,390,000.00

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	19,240,092.00	54,591,510.00	35,351,418.00	34,692,585.40
	Legislative Council	10,538,275.20	38,862,968.00	28,324,692.80	18,184,731.90
	Administrative and General services	32,895,682.93	28,544,840.00	(4,350,842.93)	28,712,585.41
	SUB-TOTAL	62,674,050.13	121,999,318.00	59,325,267.87	81,589,902.71
	ECONOMIC SECTOR			0.00	
	Agriculture Section	6,365,033.30	4,043,800.00	(2,321,233.30)	4,341,331.47
	Forestry Section	12,273,607.26	13,723,944.00	1,450,336.74	10,916,192.89
	Livestock Section (Veterinary)	22,884,000.18	29,296,236.00	6,412,235.82	20,695,604.06
	Treasury Account Section	20,665,326.29	79,847,051.00	59,181,724.71	18,761,556.02
	Revenue Section	3,983,105.50	2,422,176.00	(1,560,929.50)	2,265,112.62
	Internal Audit	1,298,036.71	4,782,892.00	3,484,855.29	20,651,580.52
	Planning, Research & Statistics Department	22,838,517.88	0.00	(22,838,517.88)	
	Monitoring & Evaluation	0.00	0.00	0.00	
	Statistics	0.00	21,559,298.00	21,559,298.00	3,940,532.20
	Road & Communication Section	4,632,568.13	4,627,312.00	(5,256.13)	4,119,118.20
	Mechanical Section	7,495,279.25	7,282,736.00	(212,543.25)	6,065,439.30
	Electrical Section	2,794,735.42	1,924,488.00	(870,247.42)	2,079,142.92
	Land & Survey Section	3,139,855.83	2,911,733.00	(228,122.83)	2,883,580.00
	Building Section	3,934,285.90	3,683,352.00	(250,933.90)	3,147,397.60
	SUB-TOTAL	112,304,351.65	176,105,018.00	63,800,666.35	99,866,587.80
	SOCIAL SECTOR			0.00	
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	87,520,065.11	89,357,833.00	1,837,767.89	72,541,784.88
	Education (Teaching Staff)	415,407,787.13	378,806,563.00	(36,601,224.13)	337,946,190.84
	Adult Education	0.00		0.00	
	Other Education	0.00		0.00	
	Preventive (Water, Sanitation and Hygiene)	55,874,140.79	35,142,564.00	(20,731,576.79)	109,225,543.92
	Curative	137,002,303.61	87,800,122.00	(49,202,181.61)	43,250,752.79
	Rural Water Supply	6,734,599.16	5,016,389.00	(1,718,210.16)	4,836,816.54
	Traditional Officer (District Head Office)	0.00	0.00	0.00	
	Community Development Section	8,073,068.08		(8,073,068.08)	7,967,783.58
	Information, Youth, Sport & Culture	4,528,313.41	4,252,016.00	(276,297.41)	4,754,950.44
	Social Welfare Section	7,266,658.28	8,929,394.00	1,662,735.72	8,125,053.03
	Trade Section and Cooperatives	789,036.74	1,874,648.00	1,085,611.26	1,659,981.50
	SUB-TOTAL	723,195,972.31	611,179,529.00	(112,016,443.31)	590,308,857.52
	GRAND TOTAL	898,174,374.09	909,283,865.00	11,109,490.91	590,308,857.52



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	25,415,329.87	60,000,000.00	34,584,670.13	106,203,662.99
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	17,220,299.71	30,000,000.00	12,779,700.29	7,871,968.07
	CONTRIBUTION TO PENSION FOR PHC STAFF	4,448,382.42	27,000,000.00	22,551,617.58	2,888,402.00
	TOTAL	47,084,012.00	117,000,000.00	69,915,988.00	116,964,033.06

BUJI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8	Office of the Chairman	34,204,596.00	36,000,000.00	1,795,404.00	67,646,536.51
	Legislative Council	20,445,000.00	49,000,000.00	10,555,000.00	50,132,851.00
	Administrative and General services	215,131,128.62	122,000,000.00	(162,431,128.67)	122,055,977.14
	SUB-TOTAL	269,780,724.62	207,000,000.00	(150,080,724.67)	239,835,364.65
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	4,910,000.00	62,300,000.00	1,390,000.00	1,500,000.00
	Forestry Section	1,745,000.00	4,200,000.00	2,455,000.00	11,835,507.07
	Livestock Section (Vetrinary)	2,710,000.00	5,300,000.00	2,590,000.00	12,797,000.00
	Treasury Account Section	15,790,063.27	199,188,291.00	164,709,936.73	294,872,504.90
	Internal Audit	1,000,000.00	500,000.00	(500,000.00)	610,000.00
	Planning, Research & Statistics Department	42,356,600.00	17,000,000.00	(30,356,600.00)	19,792,886.20
	Monitoring & Evaluation			-	
	Statistics			-	
	Treasury Revenue Section	5,927,986.00	10,500,000.00	4,572,014.00	6,874,000.00
	Road & Communication Section	5,515,000.00	24,200,000.00	685,000.00	10,110,000.00
	Mechanical Section	47,891,305.00	97,640,630.00	(17,891,305.00)	29,818,856.00
	Electrical Section	4,836,000.00	4,500,000.00	(336,000.00)	75,659,815.80
	Land & Survey Section	700,000.00	2,400,000.00	1,700,000.00	606,507.00
	Building Section	13,786,411.72	21,000,000.00	7,213,588.28	25,661,936.67
	SUB-TOTAL	147,168,365.99	448,728,921.00	136,231,634.01	490,139,013.64
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority			-	
	Education (Non-Teaching Staff)	21,983,386.65	7,000,000.00	(14,983,386.65)	8,413,153.00
	Education (Teaching Staff)		5,000,000.00	-	7,871,968.07
	Adult Education			-	
	Other Education			-	
	Preventive (Water, Sanitation and Hygiene)	67,998,938.46	56,000,000.00	(21,998,938.46)	33,471,076.42
	Curative	74,051,056.20	59,000,000.00	(15,051,056.20)	22,180,102.00
	Rural Water Supply	10,321,882.42	67,000,000.00	(3,321,882.42)	45,135,625.66
	Traditional Officer (District Head Office)			-	
	Community Development Section	58,276,341.00	20,300,000.00	(37,976,341.00)	30,697,500.00
	Information, Youth, Sport & Culture	31,289,250.00	7,580,000.00	(26,709,250.00)	5,084,000.00
	Social Welfare Section	33,371,629.63	33,060,000.00	(12,311,629.63)	35,206,110.07
	Trade Section and Cooperatives	4,490,000.00	6,800,000.00	2,310,000.00	5,252,500.00
	SUB-TOTAL	301,782,484.36	261,740,000.00	(130,042,484.36)	193,312,035.22
	Over Head From Capital Reciept	407,920,725.07	703,017,535.00	(44,911,572.07)	
	GRAND TOTAL	718,731,574.97	917,468,921.00	(143,891,575.02)	
	TOTAL	1,126,652,300.04	1,620,486,456.00	493,834,155.96	923,286,413.51



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

8.2	OVER HEAD COST BY SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECCTOR				
	Rehab. Of Powerline Sund,Naфра,Gwdy,Yyr,Sagu,Kkm	5,508,000.00	10,000,000.00	4,492,000.00	0.00
	Rehabilitation of Central Mosque Gantse	6,657,978.00	10,000,000.00	3,342,022.00	0.00
	Contribution for the Purchase of Inspection vehicle	9,339,737.05	10,000,000.00	660,262.95	0.00
	Purchase of Furniture to District Head	420,000.00	1,000,000.00	580,000.00	0.00
	Renovation of Duplex House	20,000,000.00	25,000,000.00	5,000,000.00	0.00
	Settlement of Outstanding Liabilities	46,445,923.50	50,670,132.00	4,224,208.50	0.00
	Renovation of LG secretariat	9,376,271.27	30,000,000.00	20,623,728.73	0.00
	External work at Guest House Dutse	15,000,000.00	20,000,000.00	5,000,000.00	0.00
	Purchase/Transportation of Fertilizer	6,000,000.00	10,000,000.00	4,000,000.00	0.00
	Demarcation of Grazing reserve	4,845,301.00	10,000,000.00	5,154,699.00	0.00
	Renovation of District Head House at Gantsa Ongoing	-	8,872,782.00	8,872,782.00	0.00
	Renovation of LEA Secretarial	-	15,000,000.00	15,000,000.00	0.00
	SUB-TOTAL	123,593,210.82	200,542,914.00	76,949,703.18	0.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	General Road Rehabilitation from Kwanar Madabe- Madabe,Gantsa- Ahoto,Kawaye-ChirbunChakwama- Sara- Bakwarga (Phase I) (Ongoing)	-	20,000,000.00	20,000,000.00	0.00
	Rahabilitation of feeder road from Gambasa Kauyen Makera 2 KM	-	5,500,000.00	5,500,000.00	0.00
	Rehabilitation of Sagu Veterinary Clinic	-	20,000,000.00	20,000,000.00	0.00
	Goat Breeding (women empowerment)	-	20,000,000.00	20,000,000.00	0.00
	IFAD programme Counter part funding	-	20,000,000.00	20,000,000.00	0.00
	General Reticulation of Water Yayari, Kukuma and Gantsa	-	10,371,000.00	10,371,000.00	0.00
	Control of Erosion at Buji Local Government Area	-	12,787,145.00	12,787,145.00	0.00
	Renovation of Bebeji, Madabe and Tijiyo Health Centre/ Post Ongoing	-	10,500,000.00	10,500,000.00	0.00
	Tractor Loan Repayment	44,333,336.00	66,470,000.00	22,136,664.00	0.00
	Erosion Control	44,560,197.40	50,000,000.00	5,439,802.60	0.00
	SUB-TOTAL	88,893,533.40	235,628,145.00	146,734,611.60	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Social Security Intervention Programme	-	10,000,000.00	10,000,000.00	0.00
	Roadside Tree Planting	-	2,008,382.00	2,008,382.00	0.00
	irregation farming	-	2,000,000.00	2,000,000.00	0.00
	rising of sedling	-	1,000,000.00	1,000,000.00	0.00
	provision of water at NYSC Lodge	-	5,000,000.00	5,000,000.00	0.00
	provision of water at phc	-	5,000,000.00	5,000,000.00	0.00
	women empowerment	39,555,792.00	40,000,000.00	444,208.00	0.00
	Purchase of Medical drugs to BHC's at Kukuma, Danbazau, Yayarin Tukur, Falageri and Kukuma (SDG/CGS)	-	20,018,094.00	20,018,094.00	0.00
	Purchase of Grains	45,620,000.00	45,000,000.00	(620,000.00)	0.00
	Rehabilitaion of Feeder road Buji, Chakwama	12,332,623.75	36,820,000.00	24,487,376.25	0.00
	Purchase of relief materials	38,687,000.00	40,000,000.00	1,313,000.00	0.00
	contribution to community development	18,688,565.10	20,000,000.00	1,311,434.90	0.00
	Purchase of Handpump materials	40,550,000.00	40,000,000.00	(550,000.00)	0.00
	SUB-TOTAL	195,433,980.85	266,846,476.00	71,412,495.15	0.00
	GRAND TOTAL	407,920,725.07	703,017,535.00	295,096,809.93	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	27,588,896.83	11,000,000.00	(16,588,896.83)	14,367,682.55
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	27,588,896.83	11,000,000.00	(16,588,896.83)	14,367,682.55
	2% Sule Lamido University Kafin Hausa	66,449,365.16	30,000,000.00	(36,449,365.16)	48,084,784.27
	Contribution to State & LG Joint Projects & Programmes	480,819,493.98	150,000,000.00	(330,819,493.98)	243,615,982.21
	Stabilization	264,088,583.50	115,056,000.00	(149,032,583.50)	0.00
	5% EMIRATE	105,969,223.78	100,000,000.00	(5,969,223.78)	97,033,763.13
	TOTAL	972,504,460.08	417,056,000.00	(555,448,460.08)	417,469,894.71

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	218,222,237.50	38,000,000.00	(180,222,237.50)	72,493,815.80
	Ministry for Water Resources (Water Facilities)	191,577,640.57	60,000,000.00	(131,577,640.57)	41,265,041.66
	Directorate of Special Services (Vigilante, Hisbah & Disable)	6,700,000.00	15,686,000.00	8,986,000.00	17,970,000.00
	Directorate of Salary and Pension Administration	33,658,020.48		(33,658,020.48)	
	JBC Bulleting	650,000.00		(650,000.00)	
	TOTAL	450,807,898.55	113,686,000.00	(337,121,898.55)	131,728,857.46



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11a	ADMINISTRATIVE SECTOR	₦	₦	₦	
	Const. of 2no. Prayer Mosque in each Ward	9,317,950.59	10,830,592.00	1,512,641.41	0.00
	Const. of Bakwarga Friday Mosque	6,447,454.80	5,000,000.00	(1,447,454.80)	0.00
	Const. of Drainage at Gwadayi, Gantsa, YyRT Chakwa	15,819,559.60	10,000,000.00	(5,819,559.60)	0.00
	Const. of Health Post at Karanjau & K/Madaki	17,007,594.46	0.00	(17,007,594.46)	0.00
	Rehabilitation of L.G. Secretariat	19,101,190.21	0.00	(19,101,190.21)	0.00
	Purchase of Furniture to LG secretariat	5,000,000.00	204,500.00	(4,795,500.00)	0.00
	Purchase of Utility vehicle to vice Chairman	9,970,625.00	8,000,000.00	(1,970,625.00)	0.00
	Purchase of 2no. Hilux Vehicle	100,000,000.00	106,393,395.00	6,393,395.00	0.00
	Wall Fencing of Coppers Lodge at Gantsa	4,901,250.00	11,000,000.00	6,098,750.00	0.00
	Const. of Mkt stall at Gwdy, Yyr, Sagu, Kkm, Lkudu, Danbazau, Chirbin & Gantsa.	7,560,407.36	11,427,000.00	3,866,592.64	0.00
	Const. of 2no. Midwives Quarters at Sagu & Kukuma	120,000,000.00	50,000,000.00	(70,000,000.00)	0.00
	Wall Fencing of Grave Yard at Buji Gari	0.00	20,000,000.00	20,000,000.00	0.00
	Construction of New Friday Mosque of Kawayi, Dakorin Burari, Kafin Madaki, Gantsa Sunna Mosque Gijifawa, Kwarinjau, Buji Town Yalwa and Lafiya Ongoing	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of Friday Prayer Mosques at Dankoshe Town	0.00	20,000,000.00	20,000,000.00	0.00
	Construction of Friday Prayer Mosques at Bakarawa (Ongoing)	0.00	10,000,000.00	10,000,000.00	0.00
	Purchase 2 No Inspection Motorcycle Vehicle for sanitation Inspection across the Local Government	0.00	1,500,000.00	1,500,000.00	0.00
	SUB TOTAL	315,126,032.02	212,855,487.00	(102,270,545.02)	0.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Drilling of 2no. Hand pump 2 at each ward	14,012,477.24	22,275,000.00	8,262,522.76	0.00
	Conversion to solar Power of water	7,500,000.00	15,000,000.00	7,500,000.00	0.00
	Provisos of water supply in upgraded PHC	5,000,000.00	1,200,000.00	(3,800,000.00)	0.00
	Drilling of Solar Borehole 1no. In each ward	2,357,100.00	22,275,000.00	19,917,900.00	0.00
	Purchase of PHC Equipments	10,000,000.00	0.00	(10,000,000.00)	0.00
	Purchase of 10no Motorcycle	13,906,250.00	8,235,000.00	(5,671,250.00)	0.00
	Contribution for the Purchase of Hilux for Zonal Inspection	0.00	20,000,000.00	20,000,000.00	0.00
	Purchase of Furniture to Local Govt., Secretariat Ongoing	0.00	204,500.00	204,500.00	0.00
	Construction of District Head Houses at Yayari and Buji	0.00	20,000,000.00	20,000,000.00	0.00
	Purchase of Furniture to 3 No District Head House of Gantsa, Yayari and Buji	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of 2 No Village Head Place in Each District	0.00	26,572,592.00	26,572,592.00	0.00
	Construction of Tarred road from Karanjau-Yayarin Tukur -Kafin Madaki [PHASE I and II	0.00	315,892,268.00	315,892,268.00	0.00
	Construction 2 KM Feeder Road and Drainage at Gantsa and Kukuma	0.00	5,862,710.00	5,862,710.00	0.00
	Construction of additional markets Stalls at Gwadayi, Gantsa, Sagu, Yayari, Buji, Kukuma, Lelen Kudu, Danbazau Chirbin and Chakwama Ongoing	0.00	11,427,000.00	11,427,000.00	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

11a	ADMINISTRATIVE SECTOR	₦	₦	₦	
	Purchase Fishing Materials Canues	0.00	3,000,000.00	3,000,000.00	0.00
	Re-activation of powerline from Sindimina Nafara - Gantsa - Abore - Gwadayi - Yayari - Kwanar Tsamiya - Sagu to Kukuma	0.00	57,303,287.00	57,303,287.00	0.00
	Drilling of 20 No Hand pumps, 2 at each ward Falgeri (Gambasha, Gidan Babannana), Lelen Kudu (Birinjimau G/Malam Wule, Aburji) (Chirbin Marmara, Giginya Bakwai Gabas) (ongoing)	0.00	22,275,000.00	22,275,000.00	0.00
	Conversion of motorized to solar	0.00	15,000,000.00	15,000,000.00	0.00
	provision of street light generator	0.00	7,000,000.00	7,000,000.00	0.00
	drilling of borehole 1 no each	0.00	40,000,000.00	40,000,000.00	0.00
	construction of drainage	0.00	10,000,000.00	10,000,000.00	0.00
	provision of solar at PHC	0.00	1,200,000.00	1,200,000.00	0.00
	SUB TOTAL	52,775,827.24	578,972,357.00	526,196,529.76	0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	0.00
		0.00	0.00	0.00	0.00
	SUB TOTAL	0.00	0.00	0.00	0.00
	GRAND TOTAL	367,901,859.26	791,827,844.00		0.00

12	PROCEED FROM REPAYMENT	
	PREVIOUS YEAR ADVANCE	20,015,117.00
	CURRENT YEAR ADVANCE	20,015,117.00
	MARGINS	0.00
13	PROCEED FROM BORROWING	
	CURRENT YEAR NCL	36,831,642.00
	PREVIOUS YEAR NCL	31,231,622.00
	MARGINS	5,600,020.00

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	86,623,948.80	217,011,364.01
	OVERHEAD ACCOUNT	9,559,968.78	285,054.65
	SALARY ACCOUNT	180,791.50	158,158.25
	PROJECT ACCOUNT	22,548,958.04	3,872,634.26
	LOAN ACCOUNT	0.00	
	OTHERS ACCOUNT (Revenue Acct.)	18,501,463.42	483,180.89
	TOTAL	137,415,130.54	221,810,392.06
15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	20,015,117.00	20,015,117.00
	OTHER ADVANCE	0.00	0.00
	TOTAL	20,015,117.00	20,015,117.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	31,992,857.14	2,974,033,326.53	16,797,166.67	17,282,150.00		220,062,500.00	3,260,168,000.34
	DEPRECIATION CHARGE FOR THE YEAR	0.00						0.00
	ACCUMULATED DEPRECIATION 31/12/24	639,857.14	59,480,666.53	1,679,716.67	3,456,430.00		44,012,500.00	109,269,170.34
								0.00
	NET BOOK VALUE AS AT 31/12/2024	31,353,000.00	2,914,552,660.00	15,117,450.00	13,825,720.00	0.00	176,050,000.00	3,150,898,830.00

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	5,600,000.00	0.00
	GOVT TAX	20,823,971.00	20,823,921.50
	7.5% VAT	6,973,991.00	6,973,991.00
	TOTAL	33,397,962.00	27,797,912.50
18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	0.00	0.00
	5%WHT	269,117.00	269,117.00
	OTHERS	3,164,563.00	3,164,592.50
	TOTAL	3,433,680.00	3,433,709.50

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	3,260,168,000.34	0.00	(367,901,859.26)	2,892,266,141.08
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	3,260,168,000.34	0.00	(367,901,859.26)	2,892,266,141.08

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	210,593,887.06	36,285,332.33
	SURPLUS/DEFICIT FOR THE YEAR	168,637,407.40	418,602,437.24
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	379,231,294.46	454,887,769.57



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

SUPPLEMENTARY NOTE 1						
ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)		
<u>PERSONNEL COST</u>						
PREVENTIVE	55,874,140.79	35,142,564.00		35,142,564.00	- 20,731,576.79	158.99
CURATIVE	137,002,303.61	87,800,122.00		87,800,122.00	(49,202,181.61)	156.04
RURAL WATER SUPPLY	6,734,599.16	5,016,389.00		5,016,389.00	(1,718,210.16)	134.25
SUB TOTAL EXPENDITURE	199,611,042.00	127,959,075.00		127,959,075.00	(71,651,967.00)	156.00
<u>OVERHEAD COST</u>						
PREVENTIVE	67,998,000.00	46,000,000.00	10,000,000.00	56,000,000.00	(11,998,000.00)	121.43
CURATIVE	74,051,056.20	59,000,000.00		59,000,000.00	(15,051,056.20)	125.51
RURAL WATER SUPPLY	10,321,882.42	67,000,000.00		67,000,000.00	56,678,117.58	15.41
SUB TOTAL EXPENDITURE	85,724,988.00	172,000,000.00	10,000,000.00	182,000,000.00	96,275,012.00	47.10
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE			50,000,000.00	50,000,000.00	50,000,000.00	0.00
CURATIVE	147,007,594.46	72,718,094.00	110,000,000.00	182,718,094.00	35,710,499.54	80.46
RURAL WATER SUPPLY	69,419,577.24	135,646,000.00	32,775,000.00	168,421,000.00	99,001,422.76	41.22
SUB TOTAL EXPENDITURE	216,427,171.17	208,364,094.00	147,775,000.00	356,139,094.00	139,711,922.83	60.77
GRAND TOTAL	501,763,201.17	508,323,169.00	157,775,000.00	666,098,169.00	0.00	0.00

BUJI SUPPLEMENTARY NOTE 2						
ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
<u>PERSONNEL COST</u>						
NON-TEACHING	87,520,065.11	89,357,833.00		89,357,833.00	1,837,767.89	97.94
TEACHING	415,407,787.13	378,866,563.00		378,866,563.00	(36,541,224.13)	109.64
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	502,927,852.00	468,224,396.00		468,224,396.00	(34,703,456.00)	107.41
<u>OVERHEAD COST</u>						
NON-TEACHING	21,983,386.65	7,000,000.00		7,000,000.00	(14,983,386.65)	314.05
TEACHING			5,000,000.00	5,000,000.00	5,000,000.00	0.00
ADULT EDUCATION					0.00	
SUB TOTAL EXPENDITURE	21,983,386.00	7,000,000.00	5,000,000.00	12,000,000.00	(9,983,386.00)	183.19
<u>CAPITAL EXPENDITURE</u>						
NON-TEACHING		15,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00	0.00
TEACHING	0.00	0.00	0.00	0.00	0.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL		15,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00	0.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

The Financial Statements of Buji Local Government Council Jigawa State for the year ended 31 December, 2024 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

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

TREASURER'S RESPONSIBILITIES

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

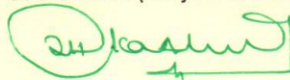
AUDITOR-GENERAL'S RESPONSIBILITIES

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained information and explanations that to the best of my knowledge were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my opinion. Jigawa State Local Government Councils initiated to prepare accrual basis IPSAS financial statements on 1 January, 2024.

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2024, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

 20th - 6 - 2025.

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND OTHER GENERAL OBSERVATIONS FOR THE YEAR END 31ST DECEMBER 2024

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

The Local Government Council of Buji received the total of Sum of One Billion, Seven Hundred and Thirty Million, Thirty Nine Thousand, Seven Hundred and Eighty Four Naira, Fifty One Kobo (₦1,730,039,784.51) only as statutory receipt allocated to the local government from the Federation accounts for the year 2024 which represents 78.24% of the approved budget of ₦2,211,056,681.00

2. GOVERNMENT SHARE OF VALUE ADDED TAX

It received the Sum of One Billion, Nine Hundred and Fifteen Million, One Hundred and Twenty Eight Thousand, Eight Hundred and Eighty Nine Naira, Ninety Seven Kobo (₦1,915,128,889.97) only as government share of VAT which represents 185.69% of the estimated budget of ₦1,031,307,794.00

3. NON TAX REVENUE

The Sum of Thirty Million, One Hundred and Twenty Eight Thousand, Two Hundred Naira, Seventy One Kobo (₦30,128,200.71) only was internally generated revenue that represents 141.11% of the approved estimated sum of ₦21,350,000.00

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES (AUGUMENTATION AND OTHER STABILIZATION RECEIPT)

The Sum of Ninety Seven Million, Eight Hundred and Thirty Two Thousand, Seven Hundred and Fourty Seven Naira, Thirty One Kobo (₦97,832,747.31) only was received from other government entities/stabilization account. This represents 4892% of the estimated Sum of ₦2,000,000.00

5. RECURRENT EXPENDITURE

The Sum of Three Billion, Four Hundred and Ninety Five Million, Two Hundred and Twenty Three Thousand, Fourty Four Naira, Seventy Six Kobo (₦3,495,223,044.76) only was expended on recurrent items that represent 108.29% of the approved estimated figure of ₦3,227,512,321.00

6. BANK RECONCILIATION

All accounts maintained by the local government council have been properly reconciled.

7. BUDGET PERFORMANCE

The budget performance for the year ended 31st December, 2024 in respect of the local government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,211,056,681.00	1,730,039,784.51	481,016,896.49	78.24 %
VALUE ADDED TAX	1,031,307,794.00	1,915,128,889.97	(883,821,095.97)	185.70 %
INDEPENDENT REVENUE	21,350,000.00	30,128,200.71	(8,778,200.71)	141.12 %
AUGUMENTATION	2,000,000.00	97,832,747.31	95,832,747.31	4892 %
TOTAL REEVENUE	3,264,014,475.00	3,773,129,622.50	(509,115,147.50)	115.60 %
EXPENDITURE				
RECURRENT EXPENDITURE	3,227,512,321.00	3,495,223,044.76	(267,710,723.76)	108.29 %
CAPITAL EXPENDITURE	1,019,102,844.00	367,901,859.26	982,200,987.74	36.10 %
TOTAL EXPENDITURE	4,246,615,165.00	3,863,124,901.02	383,490,263.98	90.97 %



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

1. TOTAL REVENUE

The above table indicated that, the Sum of Three Billion, Seven Hundred and Seventy Three Million, One Hundred and Twenty Nine Thousand, Six Hundred and Twenty Two Naira, Fifty Kobo (₦3,773,129,622.50) only was received as a revenue generated and allocation from the Federation accounts as statutory that represents 115.60% of the approved estimated figure of ₦3,264,014,475.00

2. RECURRENT EXPENDITURE

The Sum of Three Billion, Four Hundred and Ninety Five Million, Two Hundred and Twenty Three Thousand, Fourty Four Naira, Seventy Six Kobo (₦3,495,223,044.76) only was expended on recurrent items which represent 108.29% of the approved budgeted amount of ₦3,227,512,321.00

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Sixty Seven Million, Nine Hundred and One Thousand, Eight Hundred and Fifty Nine Naira, Twenty Six Kobo (₦367,901,859.26) only was also expended on capital items that indicate 36.10% of the approved estimated figure of ₦1,019,102,844.00

RECOMMENDATIONS

- a. New source of internally generated revenue has to be explored so as to boost the collection.
- b. More spending on recurrent items should be drastically reduced (curtailed) and direct more resources to the capital project for the benefit of the populace.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024**

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST December, 2024**

1. The local Government Councils Received complete allocations from the Federation Account through State local Government Joint Allocation Account (SLJAAC)
2. The Local Government kept books of accounts and Fixed Asset Register with exception of Investment Register.
3. The relevant books of account were adequately kept.
4. Each and every department of Buji Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Seven Hundred and Eighty One Million Seven Hundred and Fifty Three Thousand Three Hundred and Eight Naira Twenty Six Kobo {N781, 753,308.26} was issue to Buji Local Government Council and the sum of Seven Hundred and Seventy Five Million, One Hundred and Thirty Seven Thousand, Sixty Nine Naira Sixty Four Kobo Only [N775,137,069.64] was responded and verified, where Six Million, Six Hundred and Sixteen Thousand, Two Hundred and Thirty Eight Naira Sixty Two Kobo Only [N6,616,238.62] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/JHNZO/BUJI/LQ1/24	Irregular Payment Vouchers	116,314,138.71	116,314,138.71	0.00
2	ALG/AUD/JHNZO/BUJI/LQ2/24	Un Presented Payment Vouchers	107,797,782.00	107,797,782.00	0.00
3	ALG/AUD/JHNZO/BUJI/LQ3/24	Un Accounted Payment	78,991,215.00	78,991,215.00	0.00
4	ALG/AUD/JHNZO/BUJI/LQ4/24	Un Approved Payment	13,536,599.16	13,536,599.16	0.00
5	ALG/AUD/JHNZO/BUJI/LQ5/24	Un Remitted Taxes	11,064,196.67	11,064,196.67	0.00
6	ALG/AUD/JHNZO/BUJI/LQ6/24	Irregular Payments	91,517,361.00	91,517,361.00	0.00
7	ALG/AUD/JHNZO/BUJI/LQ7/24	Un Presented Payment Vouchers	7,743,106.44	7,743,106.44	0.00
8	ALG/AUD/JHNZO/BUJI/LQ8/24	Un Accounted Payment	79,542,000.00	79,542,000.00	0.00
9	ALG/AUD/JHNZO/BUJI/LQ9/24	Approval without due Process	12,200,000.00	12,200,000.00	0.00
10	ALG/AUD/JHNZO/BUJI/LQ10/24	Un Presented Payment Vouchers	69,970,644.28	63,354,405.66	6,616,238.62
11	ALG/AUD/JHNZO/BUJI/LQ11/24	Irregular Payments	102,748,365.00	102,748,365.00	0.00
12	ALG/AUD/JHNZO/BUJI/LQ12/24	Un Approved Payment	5,200,000.00	5,200,000.00	0.00
13	ALG/AUD/JHNZO/BUJI/LQ13/24	Payment for Services not Rendered	21,770,000.00	21,770,000.00	0.00
14	ALG/AUD/JHNZO/BUJI/LQ14/24	Approval without due Process Channels	3,458,000.00	3,458,000.00	0.00
15	ALG/AUD/JHNZO/BUJI/LQ15/24	Inappropriate Expenditure	19,899,900.00	19,899,900.00	0.00
TOTAL			781,753,308.26	775,137,069.64	6,616,238.62

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 number of Eighteen[18] 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 Twenty Nine Million, Six Hundred and Four Thousand, Three Hundred and Eighty Nine Naira N29,604,389.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Eleven [11] numbers of staff retired and deceased owed Buji Local Government Council, the sum of One Million, Six Hundred and Ninety Seven Thousand, Three Hundred and Twenty Nine Naira N1,697,329.00 only which has been deducted and remitted back by the pension administration.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024

QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/JHNZO/BUJI/LQ15/2024

Local ~~Hon~~ Chairman

The,

Buji

Local Government



DCA
Pls deal
AG 15/3/25

AUDIT QUERY

IN APPROPRIATE EXPENDITURES

Audit Form 1

BUJI L.G.A

Station:

CC OCT - DEC 2024

Pv. No.:

Date:

Head

CC

Sub Head

Amount N:

N19,899,900

Payee:

Nature of Payment: Two Companies

Date:

In appropriate

Expenditures

Two Companies were used, Catton Heritage and Mujameen Enterprises for the Supplies of diesel to the Local Government, Amounting to Nineteen Million Eight Hundred and Ninety Nine Thousand, Nine Hundred Naira (**N19,899,900**) Only. Refers to the Scheduled attached.

Audit examination proved that the above expenditure were made in appropriate as follows:-

- (i) Overhead account was used instead of Capital
- (ii) No. Approval from the Ministry, Councils resolution and S.R.V.
- (iii) Taxes were not deducted and remitted accordingly.

Contrary to the Provision of Financial Memoranda (F.M) Chapter 1.10 (3)

In view of the above, the whole amount should be refund and this office be inform accordingly.

This is copied to the office of the Auditor General, Local Governments Jigawa State and Director, Zonal Audit, Jahun Zone, for their information and action.

Musa Sule, CNA
Area Auditor
Buji Local Govt



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

JAHUN ZONE, JIGAWA STATE

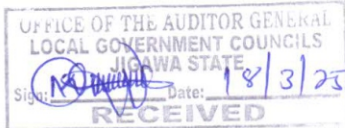
LG/JHNZO/BUJI/ LQ14/2024

Buji L.G.A

Hon. Chairman
Local Query No. _____

The, _____
Buji

Local Government



DCA
Pls deal accordingly
@ kasim
AG 18/3/25
AUDIT QUERY

Audit Form 1

CC OCT - DEC, 2024

Station: _____

Pv. No.: CC Date: CC

Head N43,458,000

Amount ₦:

SUNDRY PERSON

Payee: _____

Nature of Payment: APPROVAL

WITHOUT DUE PROCESS CHANNEL

APPROVAL WITHOUT DUE PROCESS CHANNEL OCTOBER - DECEMBER, 2024.

Payment vouchers amounting to Forty Three Million, Four Hundred and Fifty Eight Thousand, Naira Only (N43,458,000), were approved and paid without respecting due channel of approval.

In view of the above therefore, the concerned officers should be ask to correct this anomalies as quick as possible and this office be informed for further verification.

Copied to Auditor General, Local Government Councils, Dutse, Jigawa State and Zonal Director Audit, Jahun Zone for their information and necessary action.

Musa Sule, CNA
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, 2024

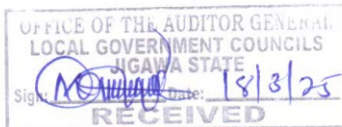


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
JAHUN ZONE, JIGAWA STATE

Local Query No. LG/AUD/JHNZO/BUJI/LQ13/2024

The, Hon. Chairman

Buji Local Government



DCA
P/s Jean
AG

Audit Form 1

Station: BUJI L.G.A

Pv. No.: CC OCT Date DEC, 2024

Head CC Sub Head CC

Amount #: ₦21,770,000

Payee: SUNDRY PERSON

Nature of Payment: 19/3/25 VERIOUS

AUDIT QUERY

PAYMENTS FOR SERVICES

NOT RENDERED

PAYMENTS FOR SERVICES NOT RENDERED
OCTOBER - DECEMBER 2024

The Sum of Twenty One Million, Seven Hundred and Seventy Thousand Naira only (₦21,770,000) were expended for Services / Supplies to the Local Government. Refers to the attached scheduled for more details.

Audit examination / Verification revealed that, the above expenditures were not made which is Contrary to the Provision of Financial Memoranda (F.M) Chapter 1.10 (3).

In view of the above, therefore, the concerned officers should be ask to fully explain otherwise the whole amount be refunded and this office be inform accordingly.

This is copied to the Auditor General, Local Governments and Director, Zonal Audit, Jahun Zone, for their information and action.

Musa Sule, CNA
Area Auditor
Buji Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024

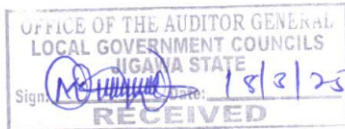


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
JAHUN ZONE, JIGAWA STATE

Local Query No. LG/AUD/JHNZO/BUJI/LQ12/2024

The, Hon. Chairman

Buji Local Government



AUDIT QUERY

Audit Form 1

Station: BUJI L.G.A

Pv. No.: CC OOT Date: DEC, 2024

Head CC Sub Head CC

Amount ₦: ₦5,200,000

Payee: SUNDRY PERSON

Nature of Payment: VERIOUS

UN - APPROVED

PAYMENT VOUCHERS

UN APPROVED PAYMENTS

The Sum of Five Million, Two Hundred Thousand Naira only (**₦5,200,000**) were expended for Services rendered to the Local Government. See the attached scheduled for details.

Audit examination revealed that, the above expenditures were not assented by the chief Accounting officer of the Local Government (Chairman). This contradict the Provision of the Financial Memoranda (FM) Chapter 1:10 for the Local Government.

In view of the above, the concerned officer should be ask to explain the anomalies otherwise the sum be refunded and this office be inform for re examination.

This is copied to the Auditor General, Local Governments and Director, Zonal Audit, Jahun Zone, for their information and action.

Musa Sule, CNA
Area Auditor
Buji Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

JAHUN ZONE, JIGAWA STATE

LG/AUD/JHNZO/BUJI/LQ11/2024

Audit Form 1

BUJI L.G.A

Local Query No. Hon. Chairman

Station: CC OCT - DEC, 2024

The, Buji Local Government

Pv. No.: CC Date: CC

Local Government

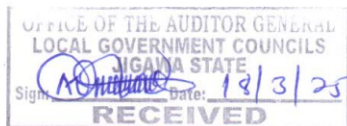
Head Sub Head:

N102,748,365

Amount #: SUNDRY PERSON

Payee: IRREGULAR

Nature of Payment: PAYMENT VOUCHERS



AUDIT QUERY

IRREGULAR PAYMENTS
OCTOBER - DECEMBER, 2024.

The Sum of One Hundred and Two Million, Seven Hundred and Forty Eight Thousand, Three hundred and Sixty Five Naira only (N102,748,365) were expended for various services rendered to the Local Government. Refers to the attached scheduled for more details.

During Audit examination, we observed that the payment vouchers were not properly documented, this is contrary to the Provision of Financial Memorandum (FM) 14:4(2).

In view of the above, therefore the concerned officers should be ask to rectify the anomalies and re – present the same to this office for audit re – examination.

This is copied to the Auditor General, Local Government Councils, Dutse, Jigawa State and Zonal Director Audit, Jahun, for their information and further necessary action.

Musa Sule, CNA
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, 2024



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

Local Query No. LG/AUD/JHZO/BUJ/LQ10 /2024

The, Hon. Chairman
Buji Local Government



Deca
Pls treat
(Suleman)
as 15/3/25
AUDIT QUERY

Audit Form 1

Station: Buji L.G.A

Pv. No.: CC OCT - DEC, 2024

Head CC Sub Head: CC

Amount ₦: ₦ 69,970,644.28

Payee: Sundry Person

Nature of Payment: Un - Presented

Payment Vouchers

UN PRESENTED PAYMENT VOUCHERS
OCTOBER - DECEMBER, 2024

Posting of payment vouchers into Cash book revealed that the sum of Sixty Nine Million, Nine Hundred and Seventy Thousand, Six Hundred and Forty Four Naira, Twenty Eight Kobo only (**₦69,970,644.28**) were paid for various services made to the Local Government without using prepared payment vouchers. Refers to the schedule attached for details.

This is contrary to the Provision of Financial Memorandum (FM) Chapter 14:3.

In view of the above therefore, the concerned officers should be ask to present or produce valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

This is copied to the Auditor General, Local Government Councils, Dutse, Jigawa State and Director, Zonal Audit, Jahun, for their information and further necessary Action.

Musa Sule, CNA
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, 2024



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

LG/JHNZO/BUJI/ LQ9/2024

Local Query No. Hon. Chairman

The, Buji
Local Government



Audit Form 1 Buji L.G.A

Station CC JULY - SEPT, 2024

Pv. No.: CC Date: CC

Head Sub Head:

Amount ₦: N12,200,000

Payee SUNDRY PERSON

Nature of Payment: APPROVAL

WITHOUT DUE PROCESS

AUDIT QUERY

APPROVAL WITHOUT DUE PROCESS
JULY - SEPTEMBER, 2024.

Payment vouchers amounting to Twelve Million, Two Hundred Thousand, Naira Only (N12,200,000), were approved and paid without respecting due channel of approval.

In view of the above therefore, the concerned officers should be ask to correct this anomalies as quick as possible and this office be informed for further verification.

Copied to Auditor General, Local Government Councils, Dutse, Jigawa State and Zonal Director Audit, Jahun Zone for their information and necessary action.

DCA
Pls treat
AG

Musa Sule, CNA
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, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query: LG/AUD/JHZO/BUJI/LQ8/2024

The, Hon. Chairman
Buji Local Government



Audit Form 1

Station: Buji L.G.A
Pr. No.: CC Date: July - Sept, 2024
Head Sub Head:
Amount N: CC CC
Payee: N 79,542,000
Nature of Payment: Sundry Person
Date: Un - Accounted
Payments

AUDIT QUERY

UN ACCOUNTED PAYMENTS
JULY - SEPTEMBER, 2024

The total Sum of Seventy Nine Million, Five Hundred and Forty Two Thousand, Naira only (**N79,542,000**) were paid from the Local Government over head account. See the attached schedule for more details.

Examination of Bank Statements revealed that, the above payments were made on directives without the use of prepared valid vouchers to support the payments, further examination revealed that, the amounts involved were not posted in the cash book which is contrary to the Provision of Financial Memorandum (F.M) Chapter 1:10 (8).

In view of the above, the concerned officers should either produce authorized payment vouchers or refund the whole amount involved and furnish this office with recovery details for next line of action.

This is copied to the Auditor General, Local Government Councils, Dutse, Jigawa State, and Director, Zonal Audit, Jahun for their information and action.

DDCA
Refer above
I treat as PLS deal
Musa Sule
4/12

DCA
@ulhasan AG 11/12/24

Musa Sule, CNA
Area Auditor
Buji Local Government



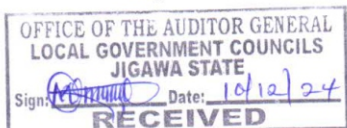
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. LG/AUD/JHZO/BUJ/LQ7 /2024

The, Hon. Chairman
Buji Local Government



Audit Form 1

Station: Buji L.G.A

Pv. No.: CC Date: July - Sept, 2024

Head CC Sub Head: CC

Amount ₦: N 7,743,106.44

Payee: Sundry Person

Nature of Payment: Un - Presented

Payment Vouchers

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS
JULY - SEPTEMBER, 2024

Posting of payment vouchers into Cash book revealed that the sum of Seven Million, Seven Hundred and Forty Three Thousand, One Hundred and Six Naira Forty Four Kobo only (**N7,743,106.44**) were paid for various services made to the Local Government without using prepared payment vouchers. Refers to the schedule attached for details.

This is contrary to the Provision of Financial Memorandum (FM) Chapter 14:3.

In view of the above therefore, the concerned officers should be ask to present or produce valid payment vouchers for Audit examination or the sum be refunded and this office be inform accordingly.

This is copied to the Auditor General, Local Government Councils, Dutse, Jigawa State and Director, Zonal Audit, Jahun, for their information and further necessary Action.

Handwritten notes:
BSCA
mya above
x deal
BSCA

Handwritten notes:
DeA
Pls deal

Handwritten notes:
AG 11/12/24

Signature of Musa Sule
Musa Sule, CNA
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, 2024



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

LG/AUD/JHNZO/BUJI/LQ6/2024

Audit Form 1 BUJI L.G.A

Local Query Hon. Chairman

Station CC JULY SEPT, 2024

The Buji Local Government
Local Government

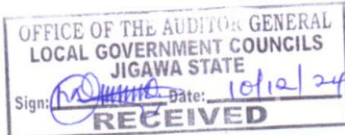
Pv. No.: CC Date: CC

Head Sub Head
N91,517,361

Amount ₦: SUNDRY PERSON

Payee: SUNDRY PERSON

Nature of Payment: IRREGULAR
PAYMENT VOUCHERS



AUDIT QUERY

IRREGULAR PAYMENTS
JULY - SEPTEMBER, 2024.

The Sum of Ninety One Million, Five Hundred and Seventeen Thousand, Three Hundred and Sixty One Naira only (N91,517,361) were expended for various services rendered to the Local Government. Refers to the attached schedule for details.

During Audit examination, we observed that the payments vouchers were not properly documented, this is contrary to the Provision of Financial Memorandum (FM) 14:4(2).

In view of the above, the concerned officers should be ask to rectify the anomalies and re – present the same to this office for audit re – examination.

This is copied to the Auditor General, Local Government Councils, Dutse, Jigawa State and Zonal Director Audit, Jahun, for their information and further necessary action.

Musa Sule, CNA
Area Auditor
Buji Local Government

DCA
Pls deal
(Signature) AG 11/12/24

Refer above & act accordingly
(Signature)

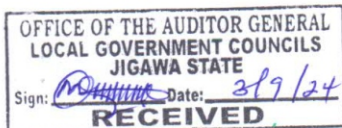


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



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

ALG/AUD/JHZO/BUJI/LQ5/2024
Local Query No. Hon. Chairman
The, Buji
Local Government



Audit Form 1
Station: Buji L.G.A
Pr. No.: CC Jan - June, 2024
Head CC Sub Head: CC
Amount N: 11,064,196.67
Payee: SUNDRY PERSON
Nature of Payment; VARIOUS
Date: VARIOUS

AUDIT QUERY

UN REMITTED TAXES, JAN - JUNE, 2024

Examination revealed that total unremitting taxes amounting to Eleven Million, Sixty Four Thousand, One Hundred and Ninety Six Naira Sixty Seven Kobo (**N11,064,196.67**) were realized and no evidence of payments attached. This is contrary to the Provision of Financial Memorandum Chapter 17:23 for Local Governments.

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

This is copied to the office of the Auditor General, Local Governments Jigawa State and Director, Zonal Audit, Jahun Zone, for their information and action.

Musa Sule, CNA
Area Auditor
Buji Local Govt.

DCA
Pls deal

AG 3-9-24

above exact as approved
23/9



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



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

ALG/AUD/JHZO/BUJI/LQ4/2024

Local Query No. Hon. Chairman

The, Buji

Local Government



Audit Form 1, Buji L.G.A

Station: CC Jan - June, 2024

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 13,536,599.16

Payee: SUNDRY PERSON

Nature of Payment: VARIOUS

Date: _____

AUDIT QUERY

UN APPROVED PAYMENTS

The Sum of Thirteen Million, Five Hundred and Thirty Six Thousand, Five Hundred and Ninety Nine Naira, Sixteen Kobo only (**₦13,536,599.16**) were expended for Services to the Local Government. See the attached scheduled for details.

Audit examination indicated that, the above expenditures were not assented by the chief Accounting officer of the Local Government (Chairman). This contradict to the Provision of the Financial Memoranda (FM) Chapter 1:10 for the Local Government.

In view of the above, the concerned officer should be ask to explain about the anomalies otherwise the sum be refunded and this office be inform for re examination.

This is copied to the office of the Auditor General, Local Governments and Director, Zonal Audit, Jahun Zone, for their information and action.

Musa Sule, CNA
Area Auditor
Buji Local Govt.

DCA

pls treat

AG 3-9-24

ADU
reat as for above



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AUD/JHZO/BUJ/LQ3 /2024
Local Query No. _____
Hon. Chairman _____
The, _____
Buji _____
Local Government



Audit Form 1

Station: Buji L.G.A
Pr. No.: CC Jan Date: June, 2024
Head CC Sub Head: CC
Amount N: 78,991,215
Payee: SUNDRY PERSON
Nature of Payment: VARIOUS
Date: _____

AUDIT QUERY

UN ACCOUNTED PAYMENTS
JAN - JUNE, 2024

The Sum of Seventy Eight Million, Nine Hundred and Ninety One Thousand, Two Hundred and Fifteen Naira only (N78,991,215) were paid from the Local Government over head account. See the attached for more details.

Examination of Bank Statements revealed that, the above payments were made on directives without the use of prepared valid vouchers to support the payments, further examination revealed that, the amounts were not posted in the cash book contrary to the Provision of Financial Memoranda (F.M) Chapter 1:10 (8) for Local Governments.

In view of the above, the concerned officers should either produce authorized payment vouchers or refund the whole amount involved and furnish this office with recovery details for next line of action.

This is copied to the Auditor General, Local Governments, Jigawa State, and Director, Zonal Audit, Jahun for their information and action.

Musa Sule, CNA
Area Auditor
Buji Local Government

DCA
Pls treat

(24/08/24) AG 3-9-24

DCA
refer above and act accordingly
8/9/2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. **ALG/AUD/JHZO/BUJI/LQ2/2024**
The, **Hon. Chairman**
Buji Local Government



Audit Form 1

Station: **Buji L.G.A**
Pv. No.: **Date:**
Head **CC** **Jan - June, 2024**
Sub Head: **CC**
Amount N: **107,797,782.00**
Payee: **SUNDRY PERSON**
Nature of Payment:
Date: **VARIOUS**

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS
JAN - JUNE 2024

Posting of payment vouchers into Cash book revealed that the sum of One Hundred and Seven Million, Seven Hundred and Ninety Seven Thousand, Seven Hundred and Eighty Two Naira only (**₦107,797,782**) were paid for various services to the Local Government without using prepared payment vouchers or concealment to present the vouchers for examination. Refer to the schedule attached for details.

This is contrary to the Provision of Financial Memoranda (FM) Chapter 14:3 for Local Governments.

In view of the above, the concerned officers should be ask to present or produce valid payment vouchers for Audit examination or the sum be refunded and this office be inform accordingly.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Director, Zonal Audit, Jahun, for their information and further necessary Action.

DCA
Pls deal

AG 3-9-24

DCA

meet ac per above

3/9

Musa Sule, CNA
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, 2024



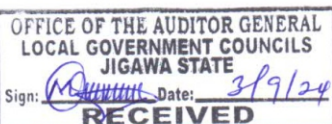
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/AUD/JHNZO/BUJI/LQ1/2024

Local Query No. Hon. Chairman

The, Buji Local Government

Local Government



Audit Form 1

BUJI L.G.A

Station: CC JAN - JUNE 2024

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 116,314,138.71

Payee: SUNDRY PERSON

Nature of Payment: VARIOUS

Date: _____

AUDIT QUERY

**IRREGULAR PAYMENT VOUCHERS
JAN - JUNE, 2024.**

The Sum of One Hundred and Sixteen Million, Three Hundred and Fourteen Thousand, One Hundred and Thirty Eight Naira, Seventy One Kobo only (**N116,314,138.71**) were expended for various services rendered to the Local Government. Refer to the attached schedule for details.

During Audit examination, we observed that the payments were not properly documented and made, contrary to the Provision of Financial Memoranda (FM) 14:4(2) for Local Governments.

In view of the above, the concerned officers should be ask to rectify the anomalies and re - present the same to this office for audit re - examination.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Jahun, for their information and further necessary action.

DCA
Pls treat

AG 3-9-24

AG 3-9-24

Abuse for your free

Musa Sule, CNA
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, 2024

INSPECTION REPORT AND RESPONSE TO QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



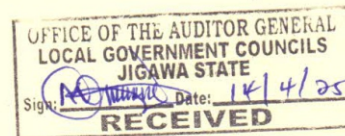
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
JAHUN ZONE, JIGAWA STATE

Our Ref: LG/AUD/BUJ/R.1/3/2024 Your Ref: _____ Date: 09/04/2025
10th Shawwal, 1446

The Chairman,
Buji Local Government Council,
Jigawa State.

DCA
P/s Deal

20/04/25



AG 14/4/25

AUDIT INSPECTION REPORT FOR THE PERIOD OCT- DEC. 2024

Previous audit queries:- nine number of queries were issued but only two numbers were responded.

The books of account maintained by treasury department of your local government have been examined and the following were the points observed and forwarded to you for information action and early response, please. The same is copied to Auditor General, local government councils for his information and further action.

INTERNAL CONTROL: - The internal control system was not strictly adhered to, below were lapses observed as a result.

- (i) Many payment vouchers were not passed to internal audit for internal check/ Internal Audit blessing.
- (ii) Some payments were made without approval.
- (iii) Some payments were made without following the due process channels.

RECOMMENDATION: - sound internal control system must be put in place.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL

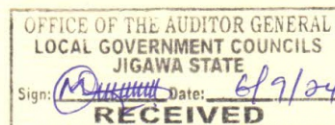
JAHUN ZONE, JIGAWA STATE

Our Ref: LG/AUD/BUJ/R-1/1/2024

Your Ref: _____

1/RAW/1446AH
Date: 04/09/2024

The Chairman,
Buji Local Government,
Jigawa State.



DCA
Pls treat @Wkash AG 5/9/24

**AUDIT INSPECTION REPORT FOR THE PERIOD OF
JANUARY TO JUNE, 2024**

The Books of account maintained by treasury department of your Local Government have been examined and the followings were the issues observed and immediate reply:- this is copied to the Auditor General, Local Government Councils, Jigawa State, for information and necessary action.

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

CASHBOOK:- The Cash book maintained by the local government cashier has been posted and examined, the following issues were observed:-

1. BANK RECONCILIATION:- there were no monthly reconciliation between cash book and bank statements balances during the period reviewed.
2. UNACCOUNTED PAYMENT:- posting of bank statement in to cash book reveals that some payments were traced unaccounted and not posted in to cash book for the period reviewed, therefore, queries were issued to that regard:-

ALG/JHNZO/BUJ/LQ3/2024

N78,991,215

ALG/JHNZO/BUJ/LQ2/2024

N107,797,782

Done
Agree for
you
for
res. alame.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



JIGAWA STATE OF NIGERIA

BUJI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

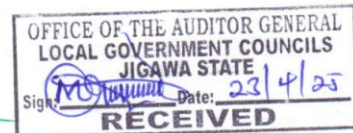
Address: Secretariat Complex, Buji Local Govt., Jigawa State

BUJ/FIN/VOL IV/10

6th April, 2025

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

DCA
pls deal
(Signature)
AG 25/4/25



AUDIT QUARRIES RESPONSE

I hereby write and forward the audit quarries response for the period of October to December, 2024.

The following are details of the audit quarries response

1. LG/AUD/JHN 20/BUJI/LQ15/2024 IN APPROPRIATE EXPENDITURES	-	19,899,900
2. LG/AUD/JHN 20/BUJI/LQ10/2024 UN-PRESENTED PAYMENT VOUCHER	-	69,970,644.28
3. LG/AUD/JHN 20/BUJI/LQ12/2024 UN-APPROVED PAYMENT	-	5,200,000
4. LG/AUD/JHN 20/BUJI/LQ13/2024 PAYMENT SERVICE NOT RENDERED	-	21,770,000
5. LG/AUD/JHN 20/BUJI/LQ11/2024 IRREGULAR PAYMENT	-	102,748,365
6. LG/AUD/JHN 20/BUJI/LQ14/2024 APPROVAL WITHOUT DUE PROCESS	-	43,458,000

In view of the above all the queries has been addressed and answered legibly.

(Najib Falalu Tukur)
Chairman
Buji Local Govt.

(Signature)
cm
14/04/2025



05BUJ



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



JIGAWA STATE OF NIGERIA

BUJI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

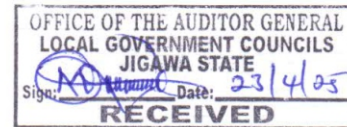
Address: Secretariat Complex, Buji Local Govt., Jigawa State

BUJ/FIN/VOL IV/009

6th April, 2025

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

BCA
Dis deal
AG 25/4/25



AUDIT QUARRIES RESPONSE

I hereby write and forward the audit quarries response for the period of
July to September, 2024.

The following are details of the audit quarries response

1. LG/AUD/JHN 20/BUJI/LQ7/2024	-	
UNPRESENTED PAYMENT VOUCHERS	-	7,743,106.44
2. LG/AUD/JHN 20/BUJI/LQ6/2024	-	
IRREGULAR PAYMENT VOUCHERS	-	91,517,361.00
3. LG/AUD/JHN 20/BUJI/LQ8/2024	-	
UN-ACCOUNTED PAYMENT VOUCHERS	-	79,542,000
4. LG/AUD/JHN 20/BUJI/LQ9/2024	-	
APPROVAL WITHOUT DUE PROCESS	-	12,200,000

In view of the above all the queries has been addressed and
answered legibly.

(Najib Falalu Tukur)
Chairman
Buji Local Govt.

cm
14/04/2025



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



BUJI LOCAL GOVERNMENT COUNCIL

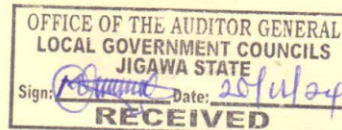
JIGAWA STATE

Local Govt. Secretariat
Gantsa Town

Incase of reply please quote
BJLG/TRE/AQ/V.I/XX
Ref. No......

Date: 25th /09/2024

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



RE-AUDIT QUERIES RESPONSE

Forwarded the Audit Queries as per the reference

1. No ALG/AUD/JHZO/BUJI/LQ2/2024, as Un-presented payment Vouchers amounting to One Hundred and Seven Million Seven Hundred and Ninety Seven Thousand Seven Hundred and Eighty Two Naira (N107,797,782.00) Only Now the said amount of Undpresented Vouchers were presented accordingly from January to 2024.
- II. The Audit Query No ALG/AUD/JHZO/BUJ/LQ3/2024 As Un Accounted Payment from January to June 2024, Amounting to Seventy Eight Million Nine Hundred and Ninety One Thousand Two Hundred and Fifteen Naira (N78,991,215.00) Only, were accounted Please.

Best Regard

SHU'AIBU NA'ABO
Ag. Chairman,

CC To:

- 1 Zonal Area Auditor Jahun Zone
- 2 Area Auditor Buji Local Government

DCA
Pls deal
@Kashu AG 26/11/24

DCA
Pls deal
accordingly
26/11/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2024



BUJI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

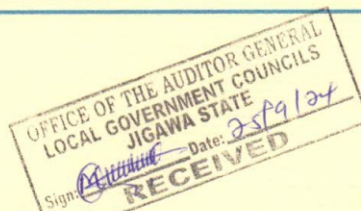
Local Govt. Secretariat
Gantsa Town

Incase of reply please quote

Ref No: BUJ/FIN/VOL.II/008

Date: 18/09/2024

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



AUTIT QUERIES RESPONSES

I wish to write and forward the audit queries response for the period of January to June, 2024.

Here are the following details of the audit queries response.

1. UN APPROPRIATE PAYMENT

Reference to the audit queries is No. ALG/AUD/ZO/BUJ/LQ4/2024 of January to June, 2024 amounting to *Thirteen Million Five Hundred and Thirty Six Thousand Five Hundred and Ninety Nine Naira Sixteen Kobo (N13,536,599.16)* only, that all the payment voucher ware now approved.

2. UN IRREGULARITY PAYMENT

Reference to the audit queries is No. ALG/AUD/ZO/BUJ/LQ1/2024 of January to June, 2024 amounting to *One Hundred and Sixteen Million, Three Hundred and Fourteen Thousand One Hundred and Thirty Eight Naira Seventy One kobo (N116,314.138.71)* only, I wish to write and inform you that the payment vouchers were now corrected and duly documented please.

You may wish to consider our response.

Thank you.

SHUAIBU NA'ABO

Director Admin & General Services

DDC

DDC

refer above & act accordingly
25/9/24