BABURA

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
BABURA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

BABURA LOCAL GOVERNMENT COUNCIL

Jigawa State of Nigeria

Our Ref: BBR/ADM/TRE/FIN/VOL.I/105

Date: 23rd March, 2026

The Auditor General
Local Government Audit
Jigawa State.

DDSA
Pls deal as usual
23/03/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 25/3/26
RECEIVED

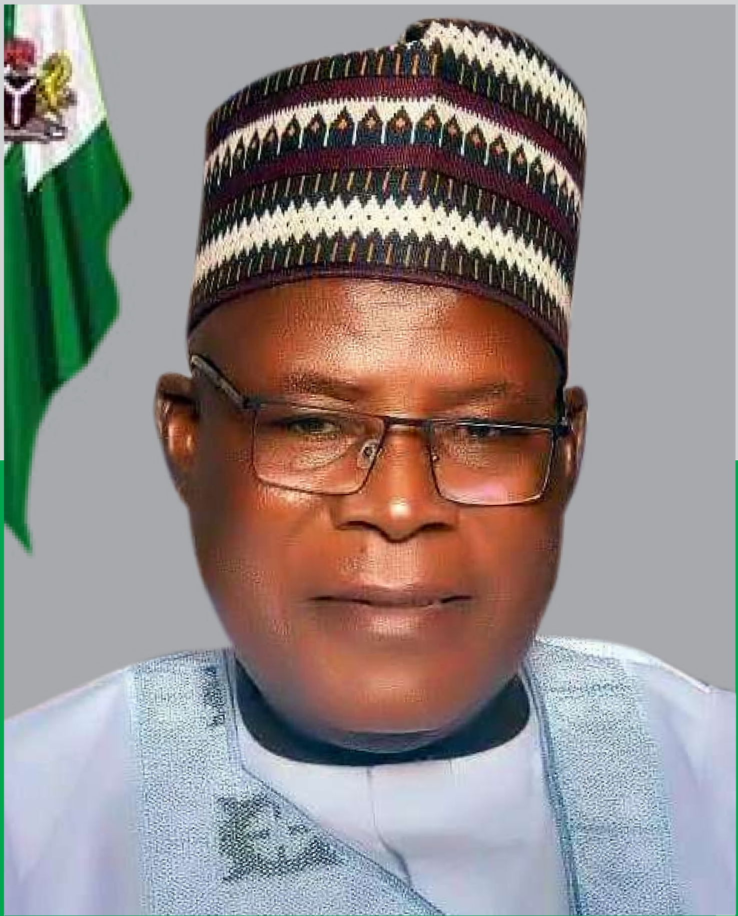
FORWARDING THE FINANCIAL STATEMENT FOR THE YEAR ENDING 2024 IPSAS ACCRUAL BASIS

I wish to write and forwarding the financial statement for year ending 2024 Ipsas accrual basis softcopy and hardcopy as per attached.

Best regards,

25/3/26

Ahmed Usman
Treasurer



HON. HAMISU MUHAMMAD GARU
EXECUTIVE CHAIRMAN
BABURA LOCAL GOVT.

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat JIGAWA STATE OF NIGERIA
Babura-Town

Our Ref: BBLG/BBR/TRE/ADM/215/VOL.II Your Ref: ____________ Date: 25/03/2026

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

RESPONSIBILITY FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN).As indicated in the Notes to the Financial Statements, the year 2025 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 fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; Judgment's 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.

The Financial Statements reflect the true and fair view of the Financial Position of...BABURA...... Local Government as at 31st December, 2025 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.

25/3/26 25-3-2026

AHMED USMAN	HON. HAMISU MUHAMMAD GARU
TREASURER	EXECUTIVE CHAIRMAN

BABURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

Ref. No.:

Date:

BABURA 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.

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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.

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 (2025 and 2024) 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 2025 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-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.

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

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.

BABURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
			A	B (C+D)	C	D	E (B-A)
	Opening Balance b/f						
	REVENUE						
2,190,527,520.64	Government Share of FAAC (Statutory Revenue)	1	3,959,735,583.36	4,060,114,714.00	0.00	4,060,114,714.00	100,379,130.64
2,422,867,668.94	Government Share of VAT	2	3,099,267,049.31	2,966,000,000.00	0.00	2,966,000,000.00	(133,267,049.31)
0.00	Tax Revenue	3	0.00	0.00	0.00	0.00	0.00
17,523,828.12	Non Tax Revenue	4	69,507,658.01	49,470,000.00	0.00	49,470,000.00	(20,037,658.01)
112,922,381.60	Transfer from Other Government Entities	5	297,423,651.62	2,000,000.00	0.00	2,000,000.00	(295,423,651.62)
4,743,841,399.30	**Total Revenue (a)**		**7,425,933,942.30**	7,077,584,714.00	0.00		(348,349,228.30)
				0.00	0.00		0.00
	EXPENDITURE			0.00	0.00		0.00
1,598,746,671.89	Salaries & Wages	6	2,697,806,906.07	3,268,055,309.28	0.00	3,268,055,309.28	570,248,403.21
105,069,786.75	Social Benefit	7	333,826,325.50	250,000,000.00	0.00	250,000,000.00	(83,826,325.50)
937,823,245.02	Overhead Cost	8	2,299,617,984.59	2,304,443,300.00	378,679,420.00	1,925,763,880.00	4,825,315.41
1,079,432,069.61	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
542,091,235.07	Grants & Contributions	9	1,194,921,651.78	650,000,000.00	0.00	650,000,000.00	(544,921,651.78)
179,766,854.14	Transfer to other Govt Agencies	10	324,907,305.10	162,080,000.00	0.00	162,080,000.00	(162,827,305.10)
4,442,929,862.48	Depreciation		234,261,027.13	0.00	0.00		(234,261,027.13)
	Total Expenditure (b)		**7,085,341,200.17**	6,634,578,609.25	0.00	**6,255,899,189.28**	(450,762,590.92)
				0.00			0.00
300,911,536.82	**Surplus/ (Deficits) for the period from operatig activities c =(a-b)**		**340,592,742.13**	0.00	0.00	0.00	(340,592,742.13)
							0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/(Expenses) (d)**		0.00	0.00	0.00	0.00	0.00
							0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**						0.00
							0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**340,592,742.13**	0.00	0.00	0.00	(340,592,742.13)

The accompanying notes form part of these statements

25/3/26

AHMED USMAN
Treasurer
Babura Local Government, Jigawa State

BABURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	41,441,429.09	0.00	40,124,482.77	0.00
Receivables	15	4,986,495.00	0.00	4,986,495.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	**46,427,924.09**	0.00	**45,110,977.77**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	6,204,524,795.81	0.00	5,865,249,000.00	0.00
Intangible Assets					
Total Non Current Assets B		0.00	0.00	0.00	**5,865,249,000.00**
Total Assets C = A + B		**0.00**	**6,250,952,719.90**	**0.00**	**5,910,359,977.77**
LIABILITIES:-					
Current Liabilities					
Deposits	17	**61,405,587.00**	0.00	61,405,587.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**61,405,587.00**	0.00	**61,405,587.00**
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	12,480,051.00	0.00	12,480,051.00	0.00
Total Non Current Liabilities E		0.00	12,480,051.00	0.00	**12,480,051.00**
Total Liabilities F = D + E		0.00	**73,885,638.00**	0.00	**73,885,638.00**
Net Assets: G = C - F		**0.00**	**6,177,067,081.90**	**0.00**	**5,836,474,339.77**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	5,556,518,616.87	0.00	5,556,518,616.87	0.00
Accumulated Surplus/(Deficits)	20	620,548,465.03	0.00	279,955,722.90	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**6,177,067,081.90**	**0.00**	**5,836,474,339.77**

The accompanying notes form part of these statements

25/3/26

AHMED USMAN
Treasurer
Babura Local Government, Jigawa State

BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	**NOTES**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
B/F					
Government Share of FAAC (Statutory Revenue)	**1**	3,959,735,583.36	0.00	2,190,527,520.64	0.00
Government Share of VAT	**2**	3,099,267,049.31	0.00	2,422,867,668.94	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	69,507,658.01	0.00	17,523,828.12	0.00
Transfer from Other Government Entities	**5**	297,423,651.62	0.00	112,922,381.60	0.00
Total Inflow from operating Activities (A)		**0.00**	**7,425,933,942.30**	**0.00**	**4,743,841,399.30**
Outflows					
Salaries & Wages	**6**	2,697,806,906.07	0.00	1,598,746,671.89	0.00
Social Benefits	**7**	333,826,325.50	0.00	105,069,786.75	0.00
Overhead Cost	**8**	2,299,617,984.59	0.00	937,823,245.02	0.00
Grants & Contributions	**9**	1,194,921,651.78	0.00	1,079,432,069.61	0.00
Other Over Head Cost		0.00	0.00	542,091,235.07	0.00
Transfer to other government Entities	**10**	324,907,305.10	0.00	0.00	0.00
Finance Cost		0.00	0.00	**0.00**	**4,263,163,008.34**
Total Outflow from Operating Activities (B)		**6,851,080,173.04**	**6,851,080,173.04**	**0.00**	**480,678,390.96**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**574,853,769.26**	0.00	
CASH FLOW FROM INVESTING ACTIVITIES				0.00	
Proceeds from sale of PPE		0.00	0.00	(488,497,237.27)	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(573,536,822.94)		0.00	**(488,497,237.27)**
Net Cash Flow from Investing Activities		0.00	**(573,536,822.94)**	0.00	**0.00**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	1,525,433.00	0.00
Proceeds from Borrowings (Advance repaid)	**12**	0.00	0.00	0.00	
Repayment of Borrowings (other non Current liabilities)	**13**	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid					**1,525,433.00**
Net Cash Flow from Financing Activities			**0.00**		
Net Cash Flow From All Activities		0.00	1,316,946.32	0.00	(6,293,413.31)
Cash & Its Equivalent as at 1st January, 2024		0.00	40,124,482.77	**0.00**	46,417,896.08
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**41,441,429.09**	**0.00**	**40,124,482.77**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		340,592,742.13	0.00	300,911,536.82	
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		234,261,027.13		179,766,854.14	
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	**574,853,769.26**	0.00	480,678,390.96
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	1,525,433.00	0.00
Net Movement in Payables		0.00	0.00		0.00
Net Cash Flow from Operating Activities		**0.00**	**0.00**	**0.00**	1,525,433.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(573,536,822.94)	0.00	(488,497,237.27)	0.00
Total Items Classified as Investing Activities		**0.00**	**(573,536,822.94)**	**0.00**	**(488,497,237.27)**
Net Cash Flow From All (Operating) Activities		**0.00**	1,316,946.32	**0.00**	(6,293,413.31)
Cash & it's Equivalent as at 1 January,2024		0.00	40,124,482.77	0.00	46,417,896.08
Cash & it's Equivalent as at 31 December,2025		**0.00**	**41,441,429.09**	**0.00**	**40,124,482.77**

The accompanying notes form part of these statements

25/3/26

AHMED USMAN
Treasurer
Babura Local Government, Jigawa State

BABURA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2025

NARRATION	**REVALUATION RESERVE**	**TRANSLATION RESERVE**	**ACCUMULATED SURPLUD/DEFICIT**	**TOTAL**
	.	₦	₦	₦
Balance at 1st Jan.2025	5,556,518,616.87		279,955,722.90	5,836,474,339.77
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,556,518,616.87	0.00	279,955,722.90	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				
Net Surplus for the period	0.00	0.00	340,592,742.13	340,592,742.13
Balance at 31December 2025	5,556,518,616.87	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	0.00	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognized 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 2025	**5,556,518,616.87**	**0.00**	**620,548,465.03**	**6,177,067,081.90**
	0.00	0.00	0.00	6,177,067,081.90

The accompanying notes form part of these statements

25/3/26

AHMED USMAN
Treasurer
Babura Local Government, Jigawa State

BABURA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,774,254,602.15	1,418,340,386.00	(1,355,914,216.15)	543,627,376.90
	SHARE OF EXCHANGE	161,504,455.24	350,000,000.00	188,495,544.76	1,269,650,912.64
	SHARE OF NON OIL REVENUE	25,395,508.06	0.00	(25,395,508.06)	63,488,965.14
	PARIS CLUB	42,074,892.51	0.00	(42,074,892.51)	0.00
	E-MONEY	157,375,234.00	1,350,000,000.00	1,192,624,766.00	3,015,207.04
	ECOLOGICAL	37,037,037.00		(37,037,037.00)	78,012,132.67
	SOLID MINARALS	6,234,710.84	150,000,000.00	143,765,289.16	35,802,042.98
	ADDITION INFLOW	755,859,143.56	791,774,328.00	35,915,184.44	196,930,883.27
	TOTAL	**3,959,735,583.36**	4,060,114,714.00	100,379,130.64	2,190,527,520.64

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	SOLID MINARALS	E-MONEY	PARIS CLUB	ECOLOGICAL	ADD. INFLOW	TOTAL
JANUARY	80,838,679.24	0.00	0.00	0.00	0.00	0.00	0.00	279,206,409.74	**360,045,088.98**
FEBRUARY	165,645,916.66	90,673,232.92	0.00	0.00	12,250,214.84	0.00	0.00	314,384,151.60	**582,953,516.02**
MARCH	176,565,297.65	0.00	0.00		8,047,120.61	0.00	0.00	47,281,502.12	**231,893,920.38**
APRIL	203,668,434.76	0.00	0.00	6,234,710.84	13,650,178.02	0.00	0.00	0.00	**223,553,323.62**
MAY	207,921,588.69	6,460,800.94	0.00	0.00	9,741,435.94	21,037,446.00	0.00	0.00	**245,161,271.57**
JUNE	189,704,234.00	18,540,208.16	0.00	0.00	15,163,292.25	0.00	37,037,037.00	0.00	**260,444,771.41**
JULY	228,721,850.59	17,633,554.52	0.00	0.00	10,788,239.57	21,037,446.51	0.00	0.00	**278,181,091.19**
AUGUST	235,235,379.46	9,230,333.55	25,395,508.06	0.00	11,374,466.20	0.00	0.00	114,987,080.10	**396,222,767.37**
SEPTEMBER	305,463,948.98	9,421,795.23	0.00	0.00	14,641,944.27	0.00	0.00	0.00	**329,527,688.48**
OCTOBER	291,190,959.81	9,544,529.92	0.00	0.00	12,543,042.41	0.00	0.00	0.00	**313,278,532.14**
NOVEMBER	282,773,552.60	0.00	0.00	0.00	19,923,867.07	0.00	0.00	0.00	**302,697,419.67**
DECEMBER	406,524,759.71	0.00	0.00	0.00	29,251,432.82	0.00	0.00	0.00	**435,776,192.53**
TOTAL	**2,774,254,602.15**	**161,504,455.24**	**25,395,508.06**	**6,234,710.84**	**157,375,234.00**	**42,074,892.51**	**37,037,037.00**	**755,859,143.56**	**3,959,735,583.36**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	3,099,267,049.31	2,966,000,000.00	**(133,267,049.31)**	0.00

NOTE	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	**MONTH**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	JANUARY	163,706,804.66	0.00	**163,706,804.66**	180,496,080.87	0.00	180,496,080.87
	FEBRUARY	154,959,949.92	0.00	**154,959,949.92**	154,560,771.71	0.00	154,560,771.71
	MARCH	275,102,439.59	0.00	**275,102,439.59**	166,679,270.65	0.00	166,679,270.65
	APRIL	217,113,072.10	0.00	**217,113,072.10**	202,559,292.55	0.00	202,559,292.55
	MAY	233,223,771.37	0.00	**233,223,771.37**	185,874,026.63	0.00	185,874,026.63
	JUNE	254,676,527.73	0.00	**254,676,527.73**	184,924,695.54	0.00	184,924,695.54
	JULY	231,213,764.88	0.00	**231,213,764.88**	203,377,887.11	0.00	203,377,887.11
	AUGUST	249,349,839.39	0.00	**249,349,839.39**	230,438,826.41	0.00	230,438,826.41
	SEPTEMBER	257,346,300.86	0.00	**257,346,300.86**	209,011,097.45	0.00	209,011,097.45
	OCTOBER	273,803,552.06	0.00	**273,803,552.06**	215,166,641.39	0.00	215,166,641.39
	NOVEMBER	329,771,486.67	0.00	**329,771,486.67**	253,441,929.15	0.00	253,441,929.15
	DECEMBER	458,999,538.08	0.00	**458,999,538.08**	236,337,149.48	0.00	236,337,149.48
	TOTAL	**3,099,267,047.31**	0.00	**3,099,267,047.31**	2,422,867,668.94	0.00	2,422,867,668.94

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	200,000.00	200,000.00	0.00
	TOTAL	0.00	200,000.00	200,000.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	21,991,658.01	8,460,000.00	(13,531,658.01)	1,656,540.00
	FEES	20,188,000.00	20,970,000.00	782,000.00	4,008,467.64
	FINES	0.00	0.00	0.00	60,000.00
	SALES	10,130,000.00	6,000,000.00	(4,130,000.00)	11,607,517.48
	EARNINGS	14,148,000.00	10,500,000.00	(3,648,000.00)	191,303.00
	RENT ON GOEVERNMENT BUILDING-GENERAL	2,550,000.00	3,000,000.00	450,000.00	0.00
	REPAYMENT	500,000.00	540,000.00	40,000.00	17,523,828.12
	TOTAL	**69,507,658.01**	**49,470,000.00**	(20,037,658.01)	**35,047,656.24**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Radio /Television License				
	Cattle dealers License	550,000.00	500,000.00	(50,000.00)	0.00
	Bake/bakery House license	150,000.00	300,000.00	150,000.00	0.00
	Cinematography/Photo Studio Operations Licenses	450,000.00	100,000.00	(350,000.00)	0.00
	Hawkers permits	1,000,000.00	200,000.00	(800,000.00)	0.00
	produce buying licenses/Corn Grinding	700,000.00	1,000,000.00	300,000.00	0.00
	Tractor Hiring services	13,221,658.01	4,000,000.00	(9,221,658.01)	0.00
	Food & Water processing Licenses/Rice Mill	500,000.00	250,000.00	(250,000.00)	0.00
	Motor vehicle License	850,000.00	120,000.00	(730,000.00)	0.00
	Private School License	750,000.00	200,000.00	(550,000.00)	0.00
	Health Facilities License	150,000.00	300,000.00	150,000.00	0.00
	Trade/Kiosk Permit License	1,065,000.00	200,000.00	(865,000.00)	0.00
	Building Material / Block Making Licenses	200,000.00	150,000.00	(50,000.00)	0.00
	Hostels and Restaurants License	130,000.00	300,000.00	170,000.00	0.00
	Petroleum License Permit	225,000.00	500,000.00	275,000.00	0.00
	Welding Machine License	200,000.00	140,000.00	(60,000.00)	0.00
	Auto Spare Part	350,000.00	50,000.00	(300,000.00)	0.00
	Building Material / Block Making Licenses	1,500,000.00	150,000.00	(1,350,000.00)	0.00
	TOTAL	**21,991,658.01**	8,460,000.00	(13,531,658.01)	0.00
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Tender Fees	8,400,000.00	12,000,000.00	3,600,000.00	0.00
	Birth / Death Registration Indigieneship	4,500,000.00	4,000,000.00	(500,000.00)	0.00
	Business / Petty Trade Operating Fees	1,500,000.00	60,000.00	(1,440,000.00)	0.00
	Slaughter Stock fees	413,000.00	600,000.00	187,000.00	0.00
	Motor Mechanic / car wash registration	400,000.00	70,000.00	(330,000.00)	0.00
	Timber & forest tree (felling of trees)	300,000.00	300,000.00	0.00	
	Contract registration fee	150,000.00	400,000.00	250,000.00	0.00
	survey /planning/ building fees	120,000.00	350,000.00	230,000.00	0.00
	Land use / Sand Dredging Fees	3,050,000.00	2,000,000.00	(1,050,000.00)	0.00
	Customary Right of Occupancy Fees	350,000.00	300,000.00	(50,000.00)	0.00
	Workshop fees (Blacksmith)	150,000.00	40,000.00	(110,000.00)	0.00
	Building Plan Approval Fee	200,000.00	150,000.00	(50,000.00)	0.00
	Title/Plot Transfer Fee/Commission	205,000.00	100,000.00	(105,000.00)	0.00
	Annual Communication Equipment Installation/Optic Fiber Lay	450,000.00	600,000.00	150,000.00	0.00
	TOTAL	**20,188,000.00**	20,970,000.00	782,000.00	0.00

	FINES	**0.00**	**0.00**	0.00	
	Fines	**0.00**	0.00	0.00	
	SALES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Produce farm Product	5,000,000.00	3,000,000.00	(2,000,000.00)	0.00
	Sales of Stores /Scraps/ Unserviceable Items	5,130,000.00	3,000,000.00	(2,130,000.00)	0.00
	TOTAL	**10,130,000.00**	**6,000,000.00**	(4,130,000.00)	0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earning from Market	6,532,000.00	6,000,000.00	(532,000.00)	0.00
	Earning from Motor Park	1,616,000.00	2,000,000.00	384,000.00	0.00
	Earning from Commercial Activities (Shops & Shopping Centre)	3,500,000.00	1,000,000.00	(2,500,000.00)	0.00
	Abattoir / Slaughter House	1,500,000.00	500,000.00	(1,000,000.00)	0.00
	Earning from Cattle Market	1,000,000.00	1,000,000.00	0.00	
	TOTAL	**14,148,000.00**	**10,500,000.00**	(3,648,000.00)	0.00
	RENT ON GOEVERNMENT BUILDING-GENERAL	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government Building	1,500,000.00	2,000,000.00	500,000.00	0.00
	Rent on Government properties	1,050,000.00	1,000,000.00	(50,000.00)	0.00
	TOTAL	**2,550,000.00**	**3,000,000.00**	450,000.00	0.00
				0.00	
	REPAYMENT - GENERAL	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Un claimed deposit	**500,000.00**	200,000.00	(300,000.00)	0.00
	Motor vehicle advance	**0.00**	150,000.00	150,000.00	0.00
	refund of overpayment	**0.00**	190,000.00	190,000.00	0.00
	TOTAL	**500,000.00**	**540,000.00**	40,000.00	0.00
	GRAND TOTAL	**69,507,658.01**	**49,470,000.00**	(20,037,658.01)	0.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	173,336,411.00	0.00	(173,336,411.00)	110,946,875.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC STAFF SALARY	122,111,734.02	0.00	(122,111,734.02)	**0.00**
	Total Transfer From Other Government Entities	**297,423,651.62**	**2,000,000.00**	(295,423,651.62)	**112,922,381.60**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)

S/N	MONTHS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	JANUARY	0.00	0.00	164,625.55	1,664,625.55
2	FEBRUARY	3,766,629.00	0.00	164,625.55	12,011,500.55
3	MARCH	17,799,012.00	12,158,484.40	164,625.55	10,164,625.55
4	APRIL	28,285,400.00	12,209,950.63	164,625.55	664,625.55
5	MAY	73,485,370.00	12,173,084.27	164,625.55	11,564,625.55
6	JUNE	0.00	12,232,141.81	164,625.55	12,564,625.55
7	JULY	50,000,000.00	12,236,448.12	164,625.55	1,964,625.55
8	AUGUST	0.00	12,216,088.48	164,625.55	164,625.55
9	SEPTEMBER	0.00	12,247,662.61	164,625.55	10,664,625.55
10	OCTOBER	0.00	12,242,360.28	164,625.55	30,164,625.55
11	NOVEMBER	0.00	12,180,059.98	164,625.55	16,164,625.55
12	DECEMBER	0.00	12,215,453.44	164,625.55	5,164,625.55
	TOTAL	**173,336,411.00**	**122,111,734.02**	**1,975,506.60**	**112,922,381.60**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	54,451,402.08	54,451,856.00	453.92	15,601,289.30
	Legislative Council	32,040,761.88	32,040,762.00	0.12	10,456,117.81
	Administrative and General services	60,514,142.00	60,514,145.00	3.00	40,442,895.98
	SUB-TOTAL	**147,006,305.96**	147,006,763.00	457.04	**66,500,303.09**
	ECONOMIC SECTOR				
	Agriculture Section	25,967,810.40	25,967,111.00	(699.40)	16,750,140.90
	Forestry Section	22,125,499.60	22,525,500.00	400,000.40	12,597,060.60
	Livestock Section (Veterinary)	110,084,682.96	110,084,683.00	0.04	44,456,853.69
	Treasury Account Section	105,865,840.72	153,151,001.00	47,285,160.28	89,765,146.78
	Internal Audit	4,278,262.08	4,278,262.00	(0.08)	3,110,625.20
	Planning, Research & Statistics Department	204,459,863.46	259,957,091.00	55,497,227.54	116,526,282.69
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	27,644,625.96	27,644,620.00	(5.96)	18,137,293.13
	Road & Communication Section	14,809,281.96	14,809,282.00	0.04	7,276,204.11
	Mechanical Section	19,852,332.96	19,852,333.00	0.04	12,831,439.73
	Electrical Section	14,143,622.04	14,143,622.00	(0.04)	9,767,687.53
	Land & Survey Section	11,337,351.00	11,337,351.00	0.00	7,630,918.92
	Building Section	8,959,878.00	8,959,878.00	0.00	6,107,202.41
	SUB-TOTAL	**569,529,051.14**	672,710,734.00	103,181,682.86	**344,956,855.69**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	283,848,788.88	334,715,492.00	50,866,703.12	62,094,234.69
	Education (Teaching Staff)	896,514,276.00	996,514,276.00	100,000,000.00	662,107,182.05
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	210,057,719.14	490,491,155.00	280,433,435.86	113,646,214.56
	Curative	525,342,828.17	561,108,954.00	35,766,125.83	294,507,694.70
	Rural Water Supply	9,455,421.00	9,455,421.00	0.00	5,696,966.16
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	30,222,695.04	30,222,695.00	(0.04)	21,828,708.39
	Information, Youth, Sport & Culture	6,590,655.00	6,590,655.00	0.00	4,568,301.52
	Social Welfare Section	6,762,812.88	6,762,813.12	0.24	14,428,882.71
	Trade Section and Cooperatives	12,476,352.86	12,476,351.16	(1.70)	8,411,328.33
	SUB-TOTAL	**1,981,271,548.97**	**2,448,337,812.28**	**467,066,263.31**	0.00
	GRAND TOTAL	**2,697,806,906.07**	**3,268,055,309.28**	**570,248,403.21**	0.00
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	124,378,537.92	100,000,000.00	(24,378,537.92)	40,419,663.61
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	75,728,490.25	100,000,000.00	24,271,509.75	51,068,542.30
	CONTRIBUTION TO PENSION FOR PHC	44,830,408.45	50,000,000.00	5,169,591.55	13,581,580.84
	17% OUTSTANDING CPS	88,888,888.88	0.00	(88,888,888.88)	**0.00**
	TOTAL	**333,826,325.50**	**250,000,000.00**	(83,826,325.50)	105,069,786.75

8.2	OVER HEAD COST FROM CAPITAL RECEIPT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR	**0.00**	**0.00**	0.00	0.00
	RENOVATION OF CHAIRMAN DUPLEX HOUSE	3,200,000.00	10,000,000.00	0.00	0.00
	RENOVATION OF LOCAL GOVT STAFF QUARTERS	29,556,556.09	10,000,000.00	0.00	0.00
	CONTRIBUTION TO COMMUNITY DEVELOPMENT PROJECT	128,829,470.37	20,000,000.00	0.00	0.00
	SETTLEMENT OF OUTSTANDING LIABLITIES	3,290,000.00	40,000,000.00	0.00	0.00
	LAND COMPENSATION	18,800,000.00	20,000,000.00	0.00	0.00
	GENERAL RENOVATION OF LOCAL GOVT GUEST HOUSE DUTSE	325,000.00	20,000,000.00	0.00	0.00
	GENERAL RENOVATION OF LG SECTARIATE	98,567,484.07	100,000,000.00	0.00	0.00
	CONRIBUTION FOR LOCAL GOVT COUNCIL UNFIED PROJECT	82,414,095.00	100,000,000.00	0.00	0.00
	CONTRIBUTION FOR TRAINING OF POLITICAL OFFICER HOLDER	62,914,000.00	50,000,000.00	0.00	0.00
	TOTAL	**427,896,605.53**	**370,000,000.00**	0.00	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	palliative on fertilizer to farmers across the LGA	6,500,000.00	5,000,000.00	0.00	0.00
	purchased of grain palliative	42,157,429.42	20,000,000.00	0.00	0.00
	annual vaccination	1,697,125.00	5,000,000.00	0.00	0.00
	tractor loan repayment	62,851,667.00	5,000,000.00	0.00	0.00
	empowerment to irrigation farmers	49,500,000.00	10,000,000.00	0.00	0.00
	annual tree planting	16,897,000.00	5,000,000.00	0.00	0.00
	demarcation of grazing reserves	27,446,673.69	5,000,000.00	0.00	0.00
	erosion control	264,075,000.00	20,000,000.00	0.00	0.00
	TOTAL	**471,124,895.11**	**75,000,000.00**	0.00	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	contribution for small scale business	2,500,000.00		0.00	0.00
	renovation of basic health care at garu and batali	3,879,426.96	8,000,000.00	0.00	0.00
	provision to equity contribution (JICHMA)	28,707,000.00	18,500,000.00	0.00	0.00
	Local Govt Secretariat water retialation	2,315,300.00		0.00	0.00
	purchase of solar lightening & laud speaker for five daily prayer	4,300,000.00	10,000,000.00	0.00	0.00
	support to widow marriage	14,852,043.40	25,000,000.00	0.00	0.00
	SUB - TOTAL	**56,553,770.36**	**61,500,000.00**	0.00	0.00
	TOTAL	**955,575,271.00**	**506,500,000.00**	0.00	0.00
	TOTAL	**1,068,682,811.72**	0.00	0.00	0.00
	GRAND-TOTAL	**1,967,704,312.36**	629,500,000.00	0.00	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	70,693,458.84	80,000,000.00	9,306,541.16	43,880,634.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	70,693,458.84	80,000,000.00	9,306,541.16	43,880,634.00
	2% Sule Lamido University Kafin Hausa	117,391,032.86	40,000,000.00	(77,391,032.86)	87,613,452.53
	Contribution to State & LG Joint Projects & Programmes	408,909,029.50	150,000,000.00	(258,909,029.50)	437,021,532.36
	MINISTRY FOR LOCAL GOVERNMENT (STABLIZATION)	306,569,320.78	150,000,000.00	(156,569,320.78)	213,152,429.12
	5% EMIRATE	220,665,350.96	150,000,000.00	(70,665,350.96)	0.00
	TOTAL	**1,194,921,651.78**	**650,000,000.00**	(544,921,651.78)	825,548,682.01

NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Straight light	74,625,800.00	85,000,000.00	10,374,200.00	273,192,289.22
	Ministry for Water Resources (Water Facilities)	47,841,347.48	76,000,000.00	28,158,652.52	252,183,057.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	56,604,166.64	0.00	(56,604,166.64)	16,165,888.85
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	550,000.00
	Masaki Nutrition	6,000,000.00	0.00	(6,000,000.00)	0.00
	Ministry for Information Allura Da Zare	3,487,000.00	1,080,000.00	(2,407,000.00)	**0.00**
	SEMA (RAMADAN FEEDING)	105,090,970.50		(105,090,970.50)	0.00
		0.00	0.00	0.00	0.00
	TOTAL	**324,907,305.10**	**162,080,000.00**	**(162,827,305.10)**	**542,091,235.07**

NOTE	PURCHASE, CONSTRUCTION/REHABILITALION OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Corpers Lodge at Garu	2,502,359.20	10,000,000.00	7,497,640.80	0.00
	Procurement of security Equipment to Vigilante	5,000,000.00	10,000,000.00	5,000,000.00	0.00
	Purchase of official vehicle to the office of the Chairman, Secretary, vice chairman and Speaker	120,974,443.25	180,000,000.00	59,025,556.75	0.00
	Purchase of Furniture for Legislative Council Chamber	6,890,000.00	10,000,000.00	3,110,000.00	0.00
	Construction of District Head House at Garu	2,470,000.00	10,000,000.00	7,530,000.00	0.00
	SUB TOTAL	**137,836,802.45**	**220,000,000.00**	82,163,197.55	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Procurement of Electrical Transformer at Garu	4,508,945.00	40,000,000.00	**35,491,055.00**	0.00
	Provision of Solar Lightening System at Local Government Secretariat Babura	5,690,000.00	50,000,000.00	**44,310,000.00**	0.00
	Purchase and Supply of Solar Power Lightening System at Uku Da Sisi	10,221,418.10	38,000,000.00	**27,778,581.90**	0.00
	Provision of Solar Street light at Local Government Staff Quarters	2,845,000.00	2,000,000.00	**(845,000.00)**	0.00
	Provision of Solar Street light at Insha Ruwa, Takwasa,Batali,Garun Gudunya,Kanya Babba,Jigawar Dan Ali and Kuzunzumi	40,189,203.00	40,000,000.00	**(189,203.00)**	0.00
11b	Construction of Complete solar water scheme at school of nursing Babura	14,185,000.00	20,000,000.00	**5,815,000.00**	0.00
	Costruction of Hand pumps	91,860,006.05	80,270,905.00	**(11,589,101.05)**	0.00
	Costruction of overhead tank at Gari Uku	4,800,001.00	25,000,000.00	**20,199,999.00**	0.00
	Costruction of overhead tank at Girdo	4,800,000.00	25,000,000.00	**20,200,000.00**	0.00
	Costruction of overhead tank at Botsotsuwa	4,800,000.00	25,000,000.00	**20,200,000.00**	0.00
	Drilling of Hand pump at Ekar Sojoji Babura,Kanya Fulani,Unguwar Tsamiya Fulani and Shashatu Fulani	13,500,000.00	20,000,000.00	**6,500,000.00**	0.00
	Construction of Hand pump at Garu and Gudunya	6,017,755.94	20,000,000.00	**13,982,244.06**	0.00
	Construction of Hand pump at Jiji	1,850,000.00	20,000,000.00	**18,150,000.00**	0.00
	Supply and installation of solar Submersible pumps at Jigawar Majema,Jigawa Tasha,kara`ade,Cirinbi - Ramma,Santarbi,Mudirin Gadi and Unguwar Shuri	96,681,740.60	85,000,000.00	**(11,681,740.60)**	0.00
	Purchase and Installation of Solar accessories	74,805,775.00	85,000,000.00	**10,194,225.00**	0.00
	Construction of Solar Scheme at Aduware	8,999,000.00	20,000,000.00	**11,001,000.00**	0.00
	Construction of Solar water system at Takwasa	3,866,000.00	20,000,000.00	**16,134,000.00**	0.00
	SUB TOTAL	**389,619,844.69**	**615,270,905.00**	**225,651,060.31**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Carpet, Amplifiers and Loudspeaker at L.G Secretariat Mosques	6,900,000.00	3,000,000.00	(3,900,000.00)	0.00
	Purchase of Solar Lightening System and Loudspeaker for Five daily Prayer Mosques at Kanya.	4,300,000.00	10,000,000.00	5,700,000.00	0.00
	Construction of Public Convenience at Babura	15,000,000.00	55,000,000.00	40,000,000.00	0.00
	construction of water Collection Center at Aduware	3,400,000.00	25,000,000.00	21,600,000.00	0.00
11c	Construction of Drainage at Babura	4,036,529.20	15,000,000.00	10,963,470.80	0.00
	Construction of Drainage at Garun Gudunya	12,443,646.60	20,000,000.00	7,556,353.40	0.00
	SUB TOTAL	**46,080,175.80**	**128,000,000.00**	81,919,824.20	0.00
	GRAND TOTAL	**573,536,822.94**	**963,270,905.00**	**389,734,082.06**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	4,986,495.00
	CURRENT YEAR ADVANCE	4,986,495.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	73,885,638.00
	PREVIOUS YEAR NCL	73,885,638.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	253,409.32	16,980.40
	OVERHEAD ACCOUNT	21,867.86	34,803.40
	SALARY ACCOUNT	964,648.06	32,500,820.97
	PROJECT ACCOUNT	22,131,154.46	0.00
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	18,070,349.39	7,571,878.00
	TOTAL	**41,441,429.09**	40,124,482.77
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	0.00	0.00
	OTHER ADVANCE	4,987,495.00	4,987,495.00
	TOTAL	**4,987,495.00**	4,987,495.00

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	BALANCE B/FORWARD (1/1/2025)	1,888,265,306.12	3,442,464,795.92	1,366,666.67	426,875.00	521,892,210.43	190,600,000.00	6,045,015,854.14
	ASSET PURCHASE FOR CURRENT YEAR 2025	0.00	36,452,535.00	6,890,000.00	11,900,000.00	397,319,844.69	120,974,443.25	**573,536,822.94**
	TOTAL ASSET	**1,888,265,306.12**	**3,478,917,330.92**	**8,256,666.67**	**12,326,875.00**	**919,212,055.12**	**311,574,443.25**	**6,618,552,677.08**
	DEPRECIATION B/F	37,765,306.12	68,849,295.92	136,666.67	85,375.00	34,810,210.43	38,120,000.00	179,766,854.14
	DEPRECIATION CHARGED FOR THE YEAR	37,765,306.12	69,578,346.62	825,666.67	2,465,375.00	61,311,444.08	62,314,888.65	234,261,027.13
	ACCUMULATED DEPRECIATION 31/12/2025	**75,530,612.24**	**138,427,642.54**	**962,333.34**	**2,550,750.00**	**96,121,654.51**	**100,434,888.65**	**414,027,881.27**
	NET BOOK VALUE AS AT 31/12/2025	**1,812,734,693.88**	**3,340,489,688.38**	**7,294,333.33**	**9,776,125.00**	**823,090,400.61**	**211,139,554.60**	**6,204,524,795.81**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	72,952.00	72,952.00
	8% CPS	7,643,352.00	7,643,352.00
	MHWUN	2,995,792.00	2,995,792.00
	PARTY CONTR.	1,964,263.00	1,964,263.00
	RET.MONEY	36,537,339.00	36,537,339.00
	GOVT TAX	0.00	0.00
	7.5% VAT	12,191,889.00	12,191,889.00
	TOTAL	**61,405,587.00**	**61,405,587.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	1,946,816.00	1,946,816.00
	5%WHT	4,102,582.00	4,102,582.00
	OTHERS	6,430,653.00	6,430,653.00
	TOTAL	**12,480,051.00**	**12,480,051.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,556,518,616.87			5,556,518,616.87
	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	5,556,518,616.87	0.00	0.00	**5,556,518,616.87**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	279,955,722.90	(20,955,813.92)
	SURPLUS/DEFICIT FOR THE YEAR	340,592,742.13	300,911,536.82
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**620,548,465.03**	**279,955,722.90**

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 Babura Local Government Council Jigawa State for the year ended 31 December, 2025 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.

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, 2025, 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).

5th – 6 – 2026

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

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS

Babura Local Government has received the Sum of Three Billion, Nine Hundred and Fifty Nine Million, Seven Hundred and Thirty Five Thousand, Five Hundred and Eighty Three Naira, Thirty Six Kobo (₦3,959,735,583.36) only as statutory allocation and other FAAC Receipts from the Federation Accounts which represents93.87 % of the estimated amount of Four Billion, Sixty Million, One Hundred and Fourteen Thousand, Seven Hundred and Fourteen Naira Only (₦4,060,114,714.00)

2. GOVERNMENT SHARE OF VAT

The Local Government Council has equally received the Sum of Three Billion, Ninety Nine Million, Two Hundred and Sixty Seven Thousand, Forty Nine Naira, Thirty One Kobo (₦3,099,267,049.31) only as Government share of VAT and it represents 104.49% of the estimated amount of VAT to be realized of (₦2,966,000,000.00) only

3. AUGMENTATION AND OTHER STABILIZATION RECEIPTS

The Sum of One Hundred and Two Hundred and Ninety Seven Million, Four Hundred and Twenty Three Thousand, Six Hundred and Fifty One Naira, Sixty Two Kobo (₦297,423,651.62) only was received as Augmentation from the stabilization accounts which represents 207.24% of the estimated amount of (₦143,517,248.00)

4. NON TAX REVENUE

The Sum of Sixty Nine Million, Five Hundred and Seven Thousand, Six Hundred and Fifty Eight Naira, One Kobo (₦69,507,658.01) only was generated as Independent Revenue which represents 134.52% of the estimated revenue to be generated during the year of (₦51,670,000.00)

5. BANK RECONCILIATION

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

6. BUDGET PERFORMANCE

The budget performance for the year ended 31st December, 2025 in respect of the local Government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**BUDGETED**	**VARIANCE**	**PERCENTAGE**
STATUTORY ALLOCATION	3,959,735,583.36	4,060,114,714.00	258,604,802.64	93.87
VALUE ADDED TAX	3,099,267,049.31	2,966,000,000.00	(133,267,049.31)	104.49
AUGMENTATION	297,423,651.62	143,517,248.00	(153,906,403.62)	207.24
NON TAX REVENUE	69,507,658.01	51,670,000.00	(17,837,658.01)	134.52
TOTAL REVENUE	**7,425,933,942.30**	**7,221,301,962.00**	**(46,406,308.30)**	**100.63**
EXPENDITURE				
RECURRENT EXPENDITURE	7,085,341,200.17	6,634,578,609.28	(450,762,590.89)	106.79
CAPITAL EXPENDITURE	573,536,822.94	1,218,270,905.00	644,734,082.06	47.08
TOLAL EXPENDITURE	**7,658,878,023.11**	**7,852,849,514.28**	**193,971,491.17**	**97.53**

1. **TOTAL REVENUE**

The above table indicated that, the Sum of Seven Billion, Four Hundred and Twenty Five Million, Nine Hundred and Thirty Three Thousand, Nine Hundred and Forty Two Naira, Thirty Kobo (₦7,425,933,942.30) only was received as a revenue generated and allocation from the Federation accounts as statutory that represents 100.63% of the approved estimated figure of (₦7,221,301,962.00) only

2. **RECURRENT EXPENDITURE**

The Sum of Seven Billion, Eighty Five Million, Three Hundred and Forty One Thousand, Two Hundred Naira, Seventeen Kobo (₦7,085,341,200.17) only was expended on recurrent expenditure which includes Salary, & Wages, Social Benefits, O/H expenses, Grants and Contributions, and Transfer to other government Agencies. It represents 106.79% of the budgeted Sum of (₦6,634,578,609.28) only

3. **CAPITAL EXPENDITURE**

The Sum of Five Hundred and Seventy Three Million, Five Hundred and Thirty Six Thousand, Eight Hundred and Twenty Two Naira, Ninety Four Kobo (₦573,536,822.94) only was expended on capital projects representing47.08% of the budgeted Sum of (₦1,218,270,905.00)

RECOMMENDATIONS

a. Efforts have to be intensified to explore more ways of generating internal revenue.

b. Emphasis on development project which will promote the living standard of the inhabitant of the Local Government.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE FOR THE YEAR ENDED 31st DECEMBER, 2025

1. The Local Government kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Babura Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of Five Hundred and Thirty-One Million One Hundred and Seventy Seven Thousand Nine Hundred and Two Naira Twenty Three Kobo (N531,177,902.23)Only was issued to Babura Local Government Council and the same amount was resolved and verified no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/RNG/ZO/BBR/25/LQ.1	Un Presented Payment Vouchers	16,773,768.34	16,773,768.34	0.00
2	ALG/RNG/ZO/BBR/25/LQ.2	Irregular Payments Voucher	74,726,450.00	74,726,450.00	0.00
3	ALG/RNG/ZO/BBR/25/LQ.3	Un Accounted Expenditure	253,099,794.71	253,099,794.71	0.00
4	ALG/RNG/ZO/BBR/25/LQ.4	Fictitious Payment	15,680,000.00	15,680,000.00	0.00
5	ALG/RNG/ZO/BBR/25/LQ.5	Un-Accounted Security Vote/Running Cost	15,000,000.00	15,000,000.00	0.00
6	ALG/RNG/ZO/BBR/25/LQ.6	Un-Approved Expenditure	56,130,955.94	56,130,955.94	0.00
7	ALG/RNG/ZO/BBR/25/LQ.7	Un-Supplies Store Items	7,150,000.00	7,150,000.00	0.00
8	ALG/RNG/ZO/BBR/25/LQ.8	Un-Presented Payment Vouchers	1,446,000.00	1,446,000.00	0.00
9	ALG/RNG/ZO/BBR/25/LQ.9	Irregular Payments	5,093,022.24	5,093,022.24	0.00
10	ALG/RNG/ZO/BBR/25/LQ.10	Payment for Services not Rendered	52,146,411.00	52,146,411.00	0.00
11	ALG/RNG/ZO/BBR/25/LQ.11	Un-Presented Payments Vouchers	16,154,500.00	16,154,500.00	0.00
12	ALG/RNG/ZO/BBR/25/LQ.12	Irregular Payment Vouchers	17,777,000.00	17,777,000.00	0.00
		TOTAL	531,177,902.23	531,177,902.23	0.00
		PERCENTAGE	100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Babura Local Government staff and local Education Authorities. To this effect, a number of Seventy One(71) 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 One Hundred and Thirty One Million, Seven Hundred and Sixty Four Thousand, Eight Hundred and Ninety Two Naira only N131,764,892.00.

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 Thirty(30) numbers of staff retired and deceased owed Babura Local Government Council, the sum of Six Million, Nine Hundred and Fifty Thousand, Eight Hundred and Sixty Eight Naira N6,951,868.00 only which has been deducted and remitted back by the pension administration.

QUERIES

9

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNG/ZO/BBR/2025/LQ.1

The, HON. CHAIRMAN

BABURA *Local Government*

Station: BABURA
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 16,773,768.34
Payee: Sundry
Nature of Payment: UN-PRESENTED PAYMENT VOUCHERS
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AAG 14/10/25

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

During the posting of payment vouchers in to cash book it was observed that some payment to the tune of sixteen million seven hundred and seventy three thousand seven hundred and sixty eight naira thirty four kobo **(₦16,773,768.34)** only were made without raising the necessary authorized payment vouchers to justify the payments. Refers attached for more details.

The above payment violets the provision of FM 14:3 as such the officer(s) concern should be asked to explain fully or else the total amount withdrawn be recovered and this office be inform with treasury receipt of the recovery.

The same copied to the Auditor General Local Government Councils and Zonal Director Audit Ringim Zone for their information and necessary action

Warm Regards,

Balarabe Gambo
Area Auditor
Babura Local Government

Noted and filed as appropriately please.
DCA
22/10/25

11

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/BBR/2025/LQ.2

The, HON. CHAIRMAN

BABURA Local Government

Station: BABURA

Pv. No.: CC Date: JAN-JUN, 2025

Head CC Sub Head: CC

Amount N: 74,726,450

Payee: Sundry

Nature of Payment: IRREGULAR PAYMENTS VOUCHERS

Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls treat
(QIP) ca4
AG 14/10/25.

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers for the period stated above, it was observed that payment vouchers worth seventy four million seven hundred and twenty six thousand four hundred and fifty naira **(₦74,726,450)** only were paid without attaching some necessary supporting document to support the payment which contradicts with F.M provision chapter 14.4 (8).

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

Warm Regards,

Balarabe Gambo
Area Auditor
Babura Local Government

Ok, noted as endorsed and filed appropriately please.
DCA
22/10/25

16

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNG/ZO/BBR/2025/LQ.3

The, HON. CHAIRMAN

BABURA Local Government

Station: BABURA

Pv. No.: CC Date: JAN-JUN, 2025

Head CC Sub Head: CC

Amount N: 253,099,794.71

Payee: Sundry

Nature of Payment; Un-Accounted Expenditure

Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
and revert
AG 14/10/25

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURE

During the posting of payment vouchers and mandate counter foil into the main cash book and bank statement, it was observed that various mandate were not accounted to the tune of **(₦253,099,794.71)** as no payment vouchers raised to support the cash withdrawals.

The above therefore, is not in line with the provision of FM 14.3 as such officer concerned should be asked to explain fully or else to recover the total withdraw and this office be furnished with treasury receipt for the recovery.

The same is copied to the Auditor General local Government Audit and Zonal Director Ringim Zone for their information

Warm Regards,

Balarabe Gambo
Area Auditor
Babura Local Government

Treated as enclosed and filed as appropriately pls.
DCA
22/10/25

19.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/BBR/2025/LQ.4

The, HON. CHAIRMAN

BABURA Local Government

Station: BABURA
Pv. No.: CC Date: JAN-JUN, 2025
Head CC Sub Head: CC
Amount N: 15,680,000
Payee: Sundry
Nature of Payment; FICTITIOUS PAYMENTS
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

FICTITOUS PAYMENTS

Sequel to the examination of payment vouchers for the above period, it was observed that the sum of fifteen million six hundred and eighty thousand naira **(₦15,680,000)** was paid to the various payees without specific names of beneficiaries their address and distribution list of items.

In view of the above the responsible officer should be ask to explain otherwise the total amount paid be refunded and this office be furnish with appropriate refund receipt for further verification.

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

Warm Regards,

Noted and filed as appropriately please.
DCA 22/10/25

Balarabe Gambo
Area Auditor
Babura Local Government

21

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/BBR/2025/LQ.5

The, HON. CHAIRMAN

BABURA *Local Government*

Station: BABURA
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 15,000,000
Payee: Sundry
Nature of Payment: UN ACCOUNTED SECURITY VOTE RUNNING COST
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

UN ACCOUNTED SECURITY VOTE/ RUNNING COST

The sum of fifteen million naira **(₦15,000,000)** only was withdrawn from bank without properly authorized payment vouchers to support the expenditures.

This action contradicts the provision of model financial memoranda chapter 14.3

In view of the above therefore the officer concern should be ask to produce the payment vouchers covering the amount or appropriate be taken against them.

The same copied to the Auditor General Local Government Councils and Zonal Director Audit Ringim Zone for their information and necessary action

Warm Regards,

Balarabe Gambo
Area Auditor
Babura Local Government

OK and filed as appropriate pls.
DCA
22/10/25

23 -

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNG/ZO/BBR/2025/LQ.6

The, HON. CHAIRMAN

BABURA *Local Government*

Station: BABURA

Pv. No.: CC *Date:* JAN-JUN, 2025

Head CC *Sub Head:* CC

Amount N: 56,130,955.94

Payee: Sundry

Nature of Payment: UN-APPROVED EXPENDITURE

Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AG
14/10/25

AUDIT QUERRY

UN-APROVED EXPENDITURE

During the examination of payment vouchers for the month of January-June 2025 we observed that payment vouchers worth fifty six million one hundred and thirty Thousand nine hundred and fifty Five naira ninety four kobo **(₦56,130,955.94)** only made without the approval of chief accounting officer which is contrary to the provision of F.M 14.9 (10).

The officer(S) concerned should be asked to explain or else the total sum be recovered and this office be inform.

The same copied to the Auditor General Local Government Councils and Zonal Director Audit Ringim Zone for their information and necessary action

Warm Regards,

Balarabe Gambo
Area Auditor
Babura Local Government

Noted and filed as appropriately, pls.
DCA
22/10/25

26

TV with balance

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNG/ZO/BBR/2025/LQ.7
The, HON. CHAIRMAN
BABURA *Local Government*

Station: BABURA
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 7,150,000
Payee: Sundry
Nature of Payment: Un-SUPPLED STORE ITEMS
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
accordingly
AG 14/10/25

AUDIT QUERRY

UN-SUPPLIED STORE ITEMS

During the examination of payment vouchers for the above period, it was discovered that the sum of Seven Million One Hundred and Fifty Thousand Naira **(₦7,150,000)** only, was paid for store supplies but no SRV and distribution list attached to payment vouchers.

In view of the above, the officer(s) concerned should be ask to explain otherwise the total amount paid be refunded and this office be inform for further verification.

The same is copied to the Auditor General local Government Councils and Zonal Director Audit Ringim Zone for their information and necessary action.

Warm Regards,

Balarabe Gambo
Area Auditor
Babura Local Government

Ok and noted.
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/RNG/ZO/BBR/L.Q/8/2025

The, Hon. Chairman

Babura *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

Audit Form 1

Station: Babura

Pv. No.: C - C *Date:* Jul-Nov, 2025

Head C - C *Sub Head:* C - C

Amount N: 1,446,000

Payee: Sundry Person's

Nature of Payment; Un-presented Payment Vouchers

Date: July- November, 2025

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

During the posting of Payment Vouchers into cash book, it was observed that some payments to the tune of One Million, Four Hundred and Forty six Thousand Naira (₦1,446,000) only were made without raising the necessary authorized payment vouchers to justify the payments. Refers to attached for more details.

The above payment violates the provision of F.M 14:3. As such, the officer(s) concerned should be asked to explain fully or else the total amount withdrawn be recovered and this office be inform with treasury receipt of the recovery.

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

Warm regards

Buhari Bashari
Area Auditor
Babura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/RNG/ZO/BBR/L.Q/9/2025

The, Hon. Chairman

Babura *Local Government*

Station: Babura

Pv. No.: C - C *Date:* Jul-Nov, 2025

Head C - C *Sub Head:* C - C

Amount N: 5,093,022.24

Payee: Sundry Person's

Nature of Payment; Irregular Payment Vouchers

Date: July- November, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
P/c deal
AG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENTS

As a result of examination of paid Payment Vouchers for the period of July to November 2025, we observed that Payment Vouchers worth Five Million, Ninety Three Thousand, Twenty two Naira, Twenty Four kobo **(N5,093,022.24)** were paid without being accompanied with necessary supporting documents to justify the payments. Refers to attached schedule for the details.

The above therefore, does not comply with the content of 14:4 (8) and 39.3 (6) of the Model Financial Memoranda.

As such the negligent officer(s) should be asked to explain or else the amount paid be refunded back to treasury and this office be inform accordingly with the recovery details.

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

Warm regards

Buhari Bashari

Area Auditor

Babura Local Government

TV

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/RNG/ZO/BBR/L.Q/10/2025

The, Hon. Chairman

Babura Local Government

Audit Form 1

Station: Babura

Pv. No.: C - C Date: Jul-Nov, 2025

Head C - C Sub Head: C - C

Amount N: 52,146,416

Payee: Sundry Person's

Nature of Payment; Services Not Rendered

July- November, 2025

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

Sequel to the examination of paid payment vouchers for the above period (July to November 2025), it revealed that the sum of Fifty Two Million, One Hundred and Forty Six Thousand, Four Hundred and Sixteen Naira **(₦52,146,416)** only, were paid for services not rendered. This action contradicts chapter 14.9 (2) of the Model Financial Memoranda.

In view of the above, the officer(s) concerned should be asked to fully explain or otherwise the total amount paid be refunded and this office be informed for further verification.

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

Warm regards

Buhari Bashari
Area Auditor
Babura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/BBR/L.Q/11/2025

The, Hon. Chairman

Babura Local Government

Station: Babura

Pv. No.: C - C Date: December, 2025

Head C - C Sub Head: C - C

Amount N: N16,154,500

Payee: Sundry Persons

Nature of Payment: Un-presented Payment Vouchers

Date: December, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers into Cash Book, it was observed that some payments to the tune of **Sixteen Million, One Hundred and Fifty-Four Thousand, Five Hundred Naira (₦16,154,500) only**, were made without raising the necessary authorized payment vouchers to justify the payments. Refer to attached for more details.

The above payment violates the provision of **FM 14:3**. As such, the officer(s) concerned should be asked to explain fully or else the total amount withdrawn be recovered and this office be informed with a treasury receipt of the recovery, or an appropriate action be surcharged against them.

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

Warm regard.

Bahari Bashari
Arca Auditor
Babura Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/BBR/L.Q/12/2025

The, Hon. Chairman

Babura *Local Government*

Station: Babura
Pv. No.: C - C *Date:* December, 2025
Head C - C *Sub Head:* C - C
Amount N: N17,777,000
Payee: Sundry Persons
Nature of Payment; Irregular Payment Vouchers
Date: December, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/2/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

As a result of an examination of paid payment vouchers for the month of December 2025, we observed that payment vouchers worth **Seventeen Million, Seven Hundred and Seventy-Seven Thousand Naira (₦17,777,000) only**, were paid without being accompanied with necessary supporting documents to justify the payments.

Refer to attached schedule for details. The above therefore does not comply with the content of **FM 14:4(3)**. As such, the negligent officer(s) should be asked to explain or else the amount paid be refunded back to treasury and this office be informed accordingly, or be surcharged against their action.

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

Warm regard.

Bahari Bashari
Arca Auditor
Babura Local Government.

INSPECTION REPORT AND RESPONSE TO QUERIES

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCIL

RINGIM ZONE, JIGAWA STATE

Our Ref: ALG/RNG/ZO/RP/25/V.I/1 Your Ref: ______ Date: 4TH August, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 16/9/25
RECEIVED

The Honorable Chairman,

Babura Local Government Council,

Jigawa State.

DCA
Pls deal as usual
AG 14/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY – JUNE, 2025

The accounting records maintained by your Local Government for the period of stated above, have been examined our point of observation are hereby forwarded to you for information, necessary action and early response.

2.0 INTERNAL CONTROL

The internal control system to your Local Government is fairly operated as most of the payment vouchers were paid without being pre-audited and no any report was observed from the internal Audit Unit.

In view of the above therefore, the function of internal Audit Unit has to be strictly adhered to in order to conform with the provision of financial memoranda chapter 40.2

3.0 CASH BOOK

The examination of cash book maintained during the period revealed that all presented receipt and payments vouchers were posted but not casted ruled and balanced.

Noted and filed as appropriately. Pls
DCA
22/10/25

2

4.0 BANK RECONCILIATION

Bank reconciliation for the period under review was not prepared which contradicts the provision of financial memoranda (FM 19.23)

5.0 SUBSIDIARY BOOKS OF ACCOUNT

Receipt and payment vouchers for the period under review were posted into the respective daily abstracts of revenue and expenditure but some were not posted into daily abstracts of expenditure. Amounting to One Hundred and Nineteen Million Seven Hundred and Thirty Six Thousand Eight Hundred and Eighty Six Naira **(₦ 119,736,886)** only. Refers to attached schedule.

6.0 DEPARTMENTAL VOTE BOOK

Departmental vote books for all the departments were posted, but observed that some payment vouchers worth Forty Two Million Six Hundred and Eighty Seven Thousand Seven Hundred and Forty Four Naira **(₦42,687,744)** only were not posted into the DVEAS. Refer to attached schedule.

7.0 UNPRESENTED PAYMENT VOUCHERS

Payment vouchers amounting to Sixteen Million Seven Hundred and Seventy Three Thousand Seven Hundred and Sixty Eight Naira Thirty Four kobo **(₦ 16,773,768.34)** only were not presented to us during the exercise. Hence Local Query No. ALG/RNG/ZO/BBR/2025/LQ.I was issued.

8.0 UNAPPROVED EXPENDITURE

We observed that payment vouchers worth Fifty Six Million One Hundred and Thirty Thousand Nine Hundred and Fifty Five Naira Ninety Four Kobo **(₦ 56,130,955.94)** only were not approved by the Chief Accounting Officer (Chairman). Hence Local Query No ALG/RNG/ZO/BBR/2025/LQ.6 was raised.

3

9.0 UN-ACCOUNTED EXPENDITURE

Expenditures worth Two Hundred and Fifty Three Million Ninety Nine Thousand Seven Hundred and Ninety Four Naira Seventy One kobo **(₦ 253,099,794.71)** only, have up to this time remain unaccounted. Hence local query No ALG/RNG/ZO/BBR/2025/LQ.3 WAS ISSUED.

10.0 FICTITIOUS PAYMENTS

We observed that payment vouchers worth fifteen million six Hundred and Eighty Thousand Naira **(₦15,680,000)** only were fictitious. Local quarry no ALG/RNG/ZO/BBR/2025/ L.Q.4 was raised to that effect.

11.0 UN ACCOUNTED SECURITY VOTE AND RUNNING COST:

Security vote and running cost for chairman and vice chairman amounting to fifteen million naira **(₦15,000,000)** only for the period were not accounted. Hence Local quarry No ALG/RNG/ZO/BBR/2025 L.Q.5 was issued.

12.0 IRREGULAR PAYMENTS (UN-DOCUMENTED)

Payment wroth security Four Million Seven Hundred and Twenty Six Thousand Four Hundred and Fifty Naira **(₦74,726,450)** only were made without necessary supporting documents. Local quarry No ALG/RNG/ZO/BBR/2025/ LQ.2 was raised and issued to the Local Government.

13.0 UN SUPPLIED STORE ITEMS

Our inspection and verification revealed supply of store items worth Seven Million one hundred and fifty thousand naira **(₦7,150,000)** only were not made to the store hence Local query No ALG/RNG/ZO/BBR/2025/L.Q.7 was issued.

CONCLUSION

All the anomalies quoted above should have been avoided if the office of internal auditor is fully patronized.

4

RECOMMENNDATIONS

i. Bank reconciliation statement should be prepared at the end of each Month to avoid siphon of public fund.

ii. The Local Government should desist from making any payment without preparing vouchers.

iii. All Payment vouchers must be supported with attached relevant Documents.

iv. All security votes and running cost should be accounted for.

We finally thank the management for maximum co-operation given during the exercise.

The same is copied to the Auditor General Local Government Councils for information and further action.

Warm Regard

Zaharadden Abubakar CNA
Zonal Director Audit
Ringim Zone.

CC:-

This has been endorsed to the Auditor General Local Government Councils for his information and further action.

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

Our Ref: LG/AUD/RNG/ZO/BBR/INSP/R.1/1/2 Your Ref: Date: 4th March, 2026
15TH Ramadan 1447 AH

The Honorable Chairman,

Babura Local Government Council,

Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY – DECEMBER, 2025

The books of account presented by the Treasury Department of Ringim Local Government have been examined, and the following points were observed and forwarded to you for information, necessary action, and early reply:

1.0 INTERNAL CONTROL SYSTEM

The system of internal control adopted by the management of the Local Government was observed to be weak, as most of the payment vouchers were not passed through the Internal Audit Unit for pre-payment audit as prescribed in the Financial Memoranda chapter 40.

Recommendation: All affected payment vouchers should be passed to the Internal Audit Unit for pre-payment audit. Henceforth, all payment vouchers should be pre-audited before effecting payment.

1

2.0 CASHBOOK

Examination of the Cashbook maintained by the Local Government Cashier for the period underlined revealed that most of the transactions were posted and the Cashbook was not casted, balanced, and reconciled by the Cashier.

Recommendation: The cashier should casted and balance the Cashbook on a monthly basis as prescribed in the Financial Memoranda 19.

In addition to that, the following observations were made therefrom:

A. Un-presented Payment Vouchers

Contrary to the provision of Financial Memoranda chapter 14:3, it was observed that payments to the tune of **Seventeen Million Six hundred Thousand Five Hundred Naira (₦17,600,500=)** only were made without raising properly authorized payment vouchers. Hence, Local Query No. **LG/AUD/RNG/ZO/BBR/L.Q/8 & 11/2025** Were issued.

Recommendation: The concerned officers should present properly authorized and duly documented payment vouchers to this office for auditing or else refund the whole amount involved.

B. Bank Reconciliation Statement

It was further observed that bank reconciliation statements of all accounts operated by the Local Government were not prepared during the period under review. This violated the provision of Financial Memoranda chapter 19:23.

Recommendation: The cashier should prepare a bank reconciliation statement of all bank accounts operated by the Local Government on a monthly basis and forward copies to this office for audit action.

C. Irregular Payment Vouchers

Payment vouchers amounting to **Twenty Two Million Eight Hundred and Seventy Thousand Twenty Two Naira Twenty Four Kobo** (**₦22,870,022.24**) only were paid without the attachment of relevant documents to support the expenditure. Hence, Local Query No. **LG/AUD/RNG/ZO/BBR/L.Q/9 & 12/2025** were issued.

Recommendation: The concerned officers should attach all relevant documents to authenticate the payments made, or else the appropriate action be enforced on them.

D. Payment for Services Not Rendered

Examination/physical verification revealed that total payments amounting to **Fifty Two Million One Hundred and Forty Six Thousand Four Hundred and Sixteen Naira** (**₦52,146,416**) only were made without rendering the service said to have been done. Hence, Local Query No. **LG/AUD/RNG/ZO/BBR/L.Q/10/2025** was issued

Recommendation: Management should either render the service as described in the payment vouchers or refund the whole amount involved, and this office be informed for re-inspection and verification or Else and appropriate action be surcharge against them.

3.0 CONCLUSION

We hope that all lapses pointed out should be tackled, rectified and forwarded for our further verification.

The same is copied to the Auditor General Local Government Councils for information and further action.

Warm regards,

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat **JIGAWA STATE OF NIGERIA**
Babura-Town

Our Ref: BBLG/TREA/AQ/01/VOL1/01 Your Ref: Date: 25TH SEPTEMBER, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

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

Pls treat (AD/Investigation) AG 5/11/25

RE: UN-PRESENTED PAYMENT VOUCHERS

With Reference To Your Letter No: ALG/RNG/ZO/BBR/2025/LQ1 Dated JAN -JUNE 2025, with Regard To The Above Subject Matter. I write to Inform You That, Payment Vouchers worth N16,773,768.34 sixteen million seven hundred and seventy six thousand seven hundred and sixty eight naira thirty four kobo Are now presented For Your Verification.

Same Are Copied, To Zonal Audit Director, And Area Auditor Babura Local Government, For Information And Record Purpose.

BEST REGARD

HON. HAMISU MUHAMMAD GARU
CHAIRMAN

Noted as endorsed and directed. Also filed appropriately pls.
Kamal.
DCA
25/11/25

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat
Babura-Town

JIGAWA STATE OF NIGERIA

Our Ref: BBLG/TREA/LQ/02/VOL 1/02 Your Ref: Date: 25TH SEPTEMBER, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

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

Pls deal
DLP(Kasim) AG 5/11/25

RE: IRREGULAR PAYMENT VOUCHERS

With Reference To Your Letter No: ALG/RNG/ZO/BBR/2025/LQ2 Dated JAN-JUNE 2025, With Regard To The Above Subject Matter, I write to Inform You That payment vouchers worth N74,726,450 Seventy four million seven hundred and twenty six thousand four hundred and fifty naira are regularly made all the requirement has been updated Ready For Your Verification.

Same Are Copied, To Zonal Audit Director, And Area Auditor Babura Local Government For Information And Record Purpose.

BEST REGARDS

HON. HAMISU MUHAMMAD GARU
CHAIRMAN

Would be treated as endorsed and directed when filed appropriately please.
DCA
25/11/25

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat
Babura-Town
JIGAWA STATE OF NIGERIA

BBLG/TREA/LQ/VOL 1/03 25TH SEPTEMBER, 2025

Our Ref: Your Ref: Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

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

DCA
P/S Treat
AG 5/11/25

RE: UN- ACCOUNTED EXPENDITURE

With Reference To Your Letter No: ALG/RNG/ZO/BBR/2025AQ/LQ3 Dated JAN-JUNE 2025, With Regard To The Above Subject Matter, I write to inform you that expenditure worth (N253,099,794.71) Two hundred and fifty three million ninety nine thousand seven hundred and ninety four naira seventy one kobo was accounted, and the payment vouchers are Ready For Your Verification.

Same Are Copied To Zonal Audit Director, And Area Auditor Babura Local Government For Information And Record Purpose.

BEST REGARD

HON. HAMISU MUHAMMAD GARU
CHAIRMAN

Would be dealt with as endorsed and directed and filed as appropriately please.

DCA
25/11/25

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat
Babura-Town
JIGAWA STATE OF NIGERIA

Our Ref: BBLG/TREA/LQ/VOL 1/04 Your Ref: Date: 25TH SEPTEMBER, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

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

DCA
Pls deal
AG 5/11/25

RE: FICTICIOUS

With Reference To Your Letter No: ALG/RNG/ZO/BBR/2025AQ/LQ4 Dated JAN-JUNE 2025, With Regard To The Above Subject Matter, I write to inform you that expenditure worth N15,680,000 fifteen million six hundred and eighty thousand naira, the specific name of beneficiary was attached and the payment vouchers are Ready For Your Verification.

Same Are Copied To Zonal Audit Director, And Area Auditor Babura Local Government For Information And Record Purpose.

BEST REGARD

HON. HAMISU MUHAMMAD GARU
CHAIRMAN

Ok, to be treated accordingly as endorsed and directed when filed appropriately please.
DCA
25/11/25

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat JIGAWA STATE OF NIGERIA
Babura-Town

Our Ref: BBLG/TREA/LQ/VOL 1/05 Your Ref: Date: 25TH SEPTEMBER, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

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

DCA
Pls treat
AG 5/11/25

RE: UN- ACCOUNTED SECURITY VOTE/ RUNNING COST

With Reference To Your Letter No: ALG/RNG/ZO/BBR/2025AQ/LQ5 Dated JAN-JUNE 2025, With Regard To The Above Subject Matter, I write to inform you that SECURITY VOTE/RUNNING COST worth N15,000,000 FIFTEEN MILLION NAIRA ONLY was accounted, and the payment vouchers are Ready For Your Verification.

Same Are Copied To Zonal Audit Director, And Area BABURA Local Government For Information And Record Purpose.

BEST REGARD

HON. HAMISU MUHAMMAD GARU
CHAIRMAN

Noted and filed as appropriately please.
DCA
25/11/25

BABURA LOCAL GOVERNMENT COUNCIL

Local Govt. Secretariat JIGAWA STATE OF NIGERIA
Babura-Town

Our Ref: BBLG/TREA/LQ/VOL 1/06 Your Ref: 25TH SEPTEMBER, 2025 Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 4/11/25
RECEIVED

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

DCA
Pls deal
AG 5/11/25

RE: UN- APPROVED EXPENDITURE

With Reference To Your Letter No: ALG/RNG/ZO/BBR/2025AQ/LQ6 Dated JAN-JUNE 2025, With Regard To The Above Subject Matter, I write to inform you that expenditure worth (N56,130,955,94) FIFTY SIX MILLION ONE HUNDRED AND THIRTY THOUSAND NINE HUNDRED AND FIFTY FIVE NAIRA NINETY FOUR KOBO ONLY was APPROVED, and the payment vouchers are Ready For Your Verification.

Same Are Copied To Zonal Audit Director, And Area Auditor BABURA Local Government For Information And Record Purpose.

BEST REGARD

HON. HAMISU MUHAMMAD GARU
CHAIRMAN

Ok, would be treated accordingly as endorsed and directed when filed.
DCA 25/11/25