BUJI

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
BUJI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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JIGAWA STATE

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Contents

BUJI LOCAL GOVERNMENT COUNCIL

SECRETARIAT COMPLEX GANTSA TOWN ALONG SARA - GIRIMBO ROAD
JIGAWA STATE - NIGERIA

BJLG/ADM/15/VI

30/3/2026

The Auditor General,
Local Govt Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
RECEIVED

RE-TEST CHECKING FOR THE YEAR 2025 ANNUAL ACCOUNT

With reference to year letter L.G/AUD/AUD/LAA/15/5/111/20 dated 24/03/2026 on the above subject matter.

In view of that i am directed to write and forward the 2025 annual account report for your perusals.

Your usual cooperate is highly anticipated.

DSA
Pls deal
AG 30/3/26

Best regards

Ahmad Sarki Uba

Director Admin and General Services

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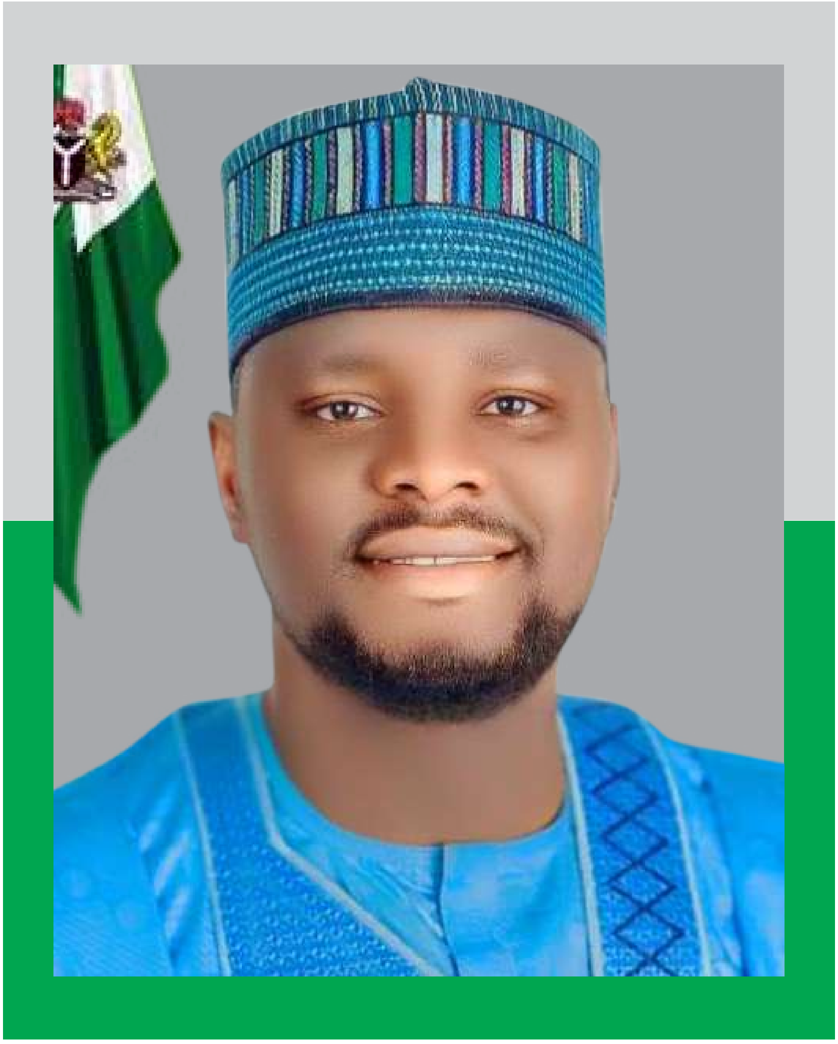

HON. Arch. NAJIBULLAH FALALU
EXECUTIVE CHAIRMAN
BUJI LOCAL GOVT.

BUJI LOCAL GOVERNMENT COUNCIL

SECRETARIAT COMPLEX GANTSA TOWN ALONG SARA - GIRIMBO ROAD
JIGAWA STATE - NIGERIA

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; 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.

The Financial Statements reflect the true and fair view of the Financial Position of Buji 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.

NAJIBULLAH FALALU, PhD
EXERCUTIVE CHAIRMAN

ABDULLAHI MUHAMMAD
TREASURER 30-3-2026

Scan for Authentication

BUJI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

Ref. No.:

Date:

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.

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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.

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Buji Local Government Councils for the Year Ended 31st December, 2025

BUJI 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
₦			₦	₦	₦	₦	₦
	REVENUE		**A**	**B (C+D)**	**C**	**D**	**E (B-A)**
1,451,132,114.43	Government Share of FAAC (Statutory Revenue)	1	3,291,516,659.02	3,172,000,584.00	0.00	3,172,000,584.00	(119,516,075.02)
777,118,287.73	Government Share of VAT	2	2,457,157,276.33	2,468,191,523.00	0.00	2,468,191,523.00	11,034,246.67
2,228,250,402.16	Tax Revenue	3	4,001,990.00	300,000.00	0.00	300,000.00	(3,701,990.00)
	Non Tax Revenue	4	49,379,989.90	36,820,000.00	0.00	36,820,000.00	(12,559,989.90)
10,799,142.04	Transfer from Other Government Entities	5	204,198,365.01	2,000,000.00	0.00	2,000,000.00	(202,198,365.01)
	Total Revenue (a)		**6,006,254,280.26**	**5,679,312,107.00**	0.00	**5,679,312,107.00**	**(326,942,173.26)**
	EXPENDITURE						
1,016,569,606.09	Salaries & Wages	6	1,487,221,933.84	1,668,516,225.00	**0.00**	1,668,516,225.00	181,294,291.16
842,579,010.89	Social Benefit	7	197,693,275.26	100,000,000.00	**0.00**	100,000,000.00	(97,693,275.26)
0.00	Overhead Cost	8	2,268,732,320.99	2,179,351,677.00	**221,787,797.00**	1,957,563,880.00	(89,380,643.99)
0.00	Other over Head Cost		0.00	0.00	**0.00**	0.00	0.00
0.00	Grants & Contributions	9	1,507,408,227.71	672,000,000.00	**0.00**	672,000,000.00	(835,408,227.71)
0.00	Transfer to other Govt Agencies	10	187,337,858.21	161,580,000.00	**0.00**	161,580,000.00	(25,757,858.21)
0.00	Depreciation		143,585,299.07	0.00	**0.00**	0.00	(132,721,130.93)
1,859,148,616.98	**Total Expenditure (b)**		**5,791,978,915.08**	**4,781,447,902.00**	**221,787,797.00**	**4,559,660,105.00**	**(999,666,844.94)**
0.00	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**225,139,533.32**	0.00	0.00	0.00	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	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**214,275,365.18**	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)						
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**225,139,533.32**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

NAJIULLAH FALALU, PhD
Treasurer
Buji Local Government, Jigawa State

BUJI 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	48,772,484.51	0.00	137,415,130.54	0.00
Receivables	15	20,015,117.00	0.00	20,015,117.00	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	**68,787,601.51**	0.00	**157,430,247.54**
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	3,448,216,841.21	0.00	3,150,898,830.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**3,448,216,841.21**	0.00	3,150,898,830.00
Total Assets C = A + B		**0.00**	**3,517,004,442.72**	0.00	**3,308,329,077.54**
LIABILITIES:-					
Current Liabilities					
Deposits	17	27,797,962.00	0.00	33,397,962.00	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	**27,797,962.00**	0.00	33,397,962.00
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	3,433,680.00	0.00	3,433,680.00	0.00
Total Non Current Liabilities E		0.00	**3,433,680.00**	0.00	**3,433,680.00**
Total Liabilities F = D + E		0.00	**31,231,642.00**	0.00	**36,831,642.00**
Net Assets: G = C - F		**0.00**	**3,485,772,800.72**	0.00	**3,271,497,435.54**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	2,892,266,141.08	0.00	2,892,266,141.08	0.00
Accumulated Surplus/(Deficits)	20	593,506,659.64	0.00	379,231,294.46	0.00
Minority Interes		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**3,485,772,800.72**	0.00	**3,271,497,435.54**

The accompanying notes form part of these statements

NAJIULLAH FALALU, PhD
Treasurer
Buji Local Government, Jigawa State

BUJI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FL OW FOR YEAR ENDED 31ST DECEMBER 2025

Descriptions	Notes	2025	2025	2024	2024
		₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	3,291,516,659.02	0.00	1,730,039,784.51	0.00
Government Share of VAT	2	2,457,157,276.33	0.00	1,915,128,889.97	0.00
Taxes Revenue	3	4,001,990.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	49,379,989.90	0.00	30,128,200.71	0.00
Transfer from Other Government Entities	5	204,198,365.01	0.00	97,832,747.31	0.00
Total Inflow from operating Activities (A)		**0.00**	**6,006,254,280.26**	**0.00**	**3,773,129,622.50**
Outflows					
Salaries & Wages	6	1,487,221,933.84	0.00	898,174,374.09	0.00
Social Benefits	7	197,693,275.26	0.00	47,084,012.00	0.00
Overhead Cost	8	2,268,732,320.99	0.00	1,126,652,300.04	0.00
Grants & Contributions	9	1,507,408,227.71	0.00	972,504,460.08	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10	187,337,858.21	0.00	450,807,898.55	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**0.00**	**5,648,393,616.01**	**0.00**	**3,495,223,044.76**
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		**0.00**	**357,860,664.25**	**0.00**	**277,906,577.74**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11	(440,903,310.28)	0.00	(367,901,859.26)	0.00
Net Cash Flow from Investing Activities		0.00	**(440,903,310.28)**	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	13	(5,600,000.00)	0.00	5,600,020.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**(5,600,000.00)**	0.00	0.00
Net Cash Flow From All Activities		0.00	(88,642,646.03)	0.00	0.00
Cash & Its Equivalent as at 1st January, 2025		0.00	137,415,130.54	0.00	0.00
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**48,772,484.51**	**0.00**	0.00
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		214,275,365.18	214,275,365.18	0.00	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		0.00	143,585,299.07	0.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		0.00	0.00	0.00	0.00
Net Movement in Payables		(5,600,000.00)	0.00	0.00	0.00
Net Cash Flow from Operating Activities		**0.00**	(5,600,000.00)	0.00	0.00
Add (less) Items Classified as Investing Activities		0	0.00	0.00	0.00
Purchase of PPE		(440,903,310.28)	(440,903,310.28)	0.00	0.00
Total Items Classified as Investing Activities		**0.00**	**0.00**	0.00	0.00
Net Cash Flow From All (Operating) Activities		**0.00**	(88,642,646.03)	0.00	0.00
Cash & it's Equivalent as at 1 January,2025		0.00	137,415,130.54	0.00	0.00
Cash & it's Equivalent as at 31 December,2025		**0.00**	**48,772,484.51**	0.00	0.00

The accompanying notes form part of these statements

NAJIULLAH FALALU, PhD
Treasurer
Buji Local Government, Jigawa State

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMEN T OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025				
NARRATION	**CAPITAL GRANT**	**RESERVE**	**ACCUMULATED SURPLUS/DEFICIT**	**TOTAL**
Opening Balance (1/1/2025)	0.00	2,892,266,141.08	379,231,294.46	3,271,497,435.54
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	214,275,365.18	214,275,365.18
Closing Balance	**0.00**	**2,892,266,141.08**	**593,506,659.64**	**3,485,772,800.72**

The accompanying notes form part of these statements

NAJIULLAH FALALU, PhD
Treasurer
Buji Local Government, Jigawa State

BUJI 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	2,186,463,629.28	1,141,669,408.00	(1,044,794,221.28)	429,549,437.14
	SHARE OF EXCHANGE	164,973,094.20	828,258,641.00	663,285,546.80	1,003,219,959.23
	SHARE OF NON OIL REVENUE	24,992,810.89	60,000,000.00	35,007,189.11	50,166,070.36
	ADDITIONAL FAAC	708,577,563.18	840,000,000.00	131,422,436.82	0.00
	SHARE OF SOLID MINERALS		120,000,000.00	120,000,000.00	0.00
	E-MONEY	127,397,631.45	120,000,000.00	(7,397,631.45)	61,649,723.65
	ECOLOGICAL	37,037,037.00	27,072,535.00	(9,964,502.00)	28,289,676.44
	PARIS CLUB	42,074,893.02	35,000,000.00	(7,074,893.02)	0.00
	TOTAL	**3,291,516,659.02**	**3,172,000,584.00**	(119,516,075.02)	**1,572,874,866.82**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	ADD.INF.FAAC	E-MONEY	ECOLOGICAL	PARIS CLUB	TOTAL
JANUARY	63,875,019.26	71,645,832.82	0.00	593,590,483.08	9,657,772.36	0.00	0.00	738,769,107.52
FEBRUARY	130,885,811.13	37,359,675.92	0.00	0.00	6,340,376.17	0.00	0.00	174,585,863.22
MARCH	139,513,805.68	0.00	4,926,382.75	114,987,080.10	10,728,772.45	0.00	0.00	270,156,040.98
APRIL	160,929,462.40	5,105,028.78	0.00	0.00	7,677,305.88	0.00	0.00	173,711,797.06
MAY	164,290,109.71	14,649,622.73	0.00	0.00	11,935,316.28	0.00	21,037,446.51	211,912,495.23
JUNE	149,895,590.98	13,933,226.58	0.00	0.00	8,490,139.80	37,037,037.00	0.00	209,355,994.36
JULY	180,725,523.32	7,293,386.52	20,066,428.14	0.00	8,951,978.24	0.00	21,037,446.51	238,074,762.73
AUGUST	233,805,517.42	7,444,670.76	0.00	0.00	11,518,636.12	0.00	0.00	252,768,824.30
SEPTEMBER	238,548,735.14	7,541,650.09	0.00	0.00	9,856,981.12	0.00	0.00	255,947,366.35
OCTOBER	221,565,681.68	0.00	0.00	0.00	15,630,819.46	0.00	0.00	237,196,501.14
NOVEMBER	247,851,549.30	0.00	0.00	0.00	14,548,472.72	0.00	0.00	262,400,022.02
DECEMBER	254,576,823.26	0.00	0.00	0.00	12,061,060.85	0.00	0.00	266,637,884.11
TOTAL	**2,186,463,629.28**	**164,973,094.20**	**24,992,810.89**	**708,577,563.18**	**127,397,631.45**	**37,037,037.00**	**42,074,893.02**	**3,291,516,659.02**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	**2,457,157,276.33**	**2,468,191,523.00**	**11,034,246.67**	**2,457,157,276.33**

2a	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
	MONTH	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	JANUARY	190,416,726.56	0.00	190,416,726.56	142,401,524.09	0.00	142,401,524.09
	FEBRUARY	226,790,514.63	0.00	226,790,514.63	122,017,688.42	0.00	122,017,688.42
	MARCH	193,875,034.06	0.00	193,875,034.06	131,061,263.04	0.00	131,061,263.04
	APRIL	190,086,993.13	0.00	190,086,993.13	160,040,988.69	0.00	160,040,988.69
	MAY	187,250,945.14	0.00	187,250,945.14	147,128,611.46	0.00	147,128,611.46
	JUNE	215,763,265.39	0.00	215,763,265.39	146,431,104.00	0.00	146,431,104.00
	JULY	205,686,862.42	0.00	205,686,862.42	159,855,020.06	0.00	159,855,020.06
	AUGUST	204,135,216.60	0.00	204,135,216.60	182,070,585.73	0.00	182,070,585.73
	SEPTEMBER	217,910,114.61	0.00	217,910,114.61	164,664,065.07	0.00	164,664,065.07
	OCTOBER	262,274,916.37	0.00	262,274,916.37	170,020,282.22	0.00	170,020,282.22
	NOVEMBER	210,600,533.11	0.00	210,600,533.11	201,750,658.71	0.00	201,750,658.71
	DECEMBER	152,366,154.31	0.00	152,366,154.31	187,687,097.52	0.00	187,687,097.52
	TOTAL	**2,457,157,276.33**	0.00	**2,457,157,276.33**	**1,915,128,889.01**	0.00	**1,915,128,889.01**

3	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Personal Income Tax	4,001,990.00	300,000.00	(3,701,990.00)	300,000.00
	TOTAL	**4,001,990.00**	300,000.00	(3,701,990.00)	**300,000.00**
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	13,200,721.00	5,370,000.00	(7,830,721.00)	4,396,900.00
	FINES	7,002,500.00	0.00	0.00	0.00
	FEES	6,791,500.00	21,700,000.00	14,908,500.00	16,049,400.00
	EARNINGS	9,331,004.00	3,950,000.00	(5,381,004.00)	6,291,900.00
	SALES/RENT	4,991,491.00	2,300,000.00	(2,691,491.00)	640,000.00
	INTEREST	5,004,400.00	1,000,000.00	0.00	0.00
	REPAYMENTS	3,058,373.90	2,500,000.00	0.00	0.00
4a	**TOTAL**	**49,379,989.90**	**36,820,000.00**	**(12,559,989.90)**	**27,378,200.00**
	NON TAX REVENUE	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Tractor Hiring services	5,527,130.00	2,500,000.00	(3,027,130.00)	3,218,250.00
	Communication Equipment Inst. Permits	3,610,000.00	2,000,000.00	(1,610,000.00)	1,050,000.00
	Cinematography	263,591.00	50,000.00	(213,591.00)	78,850.00
	Bake & Bakery house liences	2,000,000.00	100,000.00	(1,900,000.00)	0.00
	Hawkers permit	0.00	50,000.00	50,000.00	0.00
	patent medicine and drug	0.00	50,000.00	50,000.00	0.00
	private school	0.00	50,000.00	50,000.00	0.00
	trade/kiosk permit	0.00	100,000.00	100,000.00	0.00
	product buyers	0.00	100,000.00	100,000.00	0.00
	Building material	0.00	100,000.00	100,000.00	0.00
	Barbing saloon/boutque	0.00	30,000.00	30,000.00	0.00
	Dane Gun licenses	0.00	40,000.00	40,000.00	0.00
	Cart licences	500,000.00	0.00	(500,000.00)	0.00
	public Convinice	800,000.00	150,000.00	(650,000.00)	0.00
	Forest Timber Licences	500,000.00	50,000.00	(450,000.00)	0.00
	TOTAL	**13,200,721.00**	**5,370,000.00**	(7,830,721.00)	**4,347,100.00**
				0.00	
	FINES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	FINES	4,000,000.00	**0.00**	(4,000,000.00)	**0.00**
	Court fine	1,300,000.00	**0.00**	(1,300,000.00)	**0.00**
	Penalty for Offences	1,702,500.00	**0.00**	(1,702,500.00)	**0.00**
	TOTAL	**7,002,500.00**	0.00	(7,002,500.00)	0.00

	FEES				
	Tender Fees	5,000,000.00	15,000,000.00	10,000,000.00	3,517,400.00
	Birth / Death Registration	500,000.00	1,000,000.00	500,000.00	718,000.00
	Sand Dredging Fees	300,000.00	1,500,000.00	1,200,000.00	
	Contract Reg. Fees	200,000.00	2,000,000.00	1,800,000.00	1,694,000.00
	Workshop Fees	60,000.00	100,000.00	40,000.00	0.00
	Bill board advertisement	0.00	100,000.00	0.00	0.00
	survey/planning/building	0.00	400,000.00	0.00	0.00
	timber and forest fees	0.00	50,000.00	0.00	0.00
	customary right	0.00	200,000.00	0.00	0.00
	BUILDING PLAN	0.00	50,000.00	0.00	0.00
	Sport/Recreational Facilities Fees	0.00	50,000.00	0.00	0.00
	Vaccination Charges	0.00	50,000.00	0.00	0.00
	Motor Vehicles, Taxi & Motor cycle (achaba)	0.00	50,000.00	0.00	0.00
	Women Co-Operative Development Fees	0.00	50,000.00	0.00	0.00
	Consultancy Services Fees	0.00	100,000.00	0.00	0.00
	Layout Designment Fees	0.00	100,000.00	0.00	0.00
	Business Centre Operations	0.00	750,000.00	0.00	0.00
	Plot Transfer	0.00	100,000.00	0.00	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	731,500.00	50,000.00	(681,500.00)	0.00
	TOTAL	**6,791,500.00**	**21,700,000.00**	**14,908,500.00**	**5,929,400.00**
	EARNINGS			0.00	
	Earning from Market	1,404,495.00	1,200,000.00	(204,495.00)	2,440,900.00
	Earning from Motor Park	575,980.00	400,000.00	(175,980.00)	610,000.00
	Earning from Comm., Activities, shop & shopping centre	2,169,984.00	1,000,000.00	(1,169,984.00)	1,636,000.00
	Earning from the use of Govt. Vehicle	1,253,671.00	1,000,000.00	(253,671.00)	755,000.00
	Gate Fees	692,684.00	50,000.00	(642,684.00)	
	Farm plot/land charges	1,532,000.00		(1,532,000.00)	500,000.00
	Abattoir / Slaughter House	1,702,190.00	300,000.00	(1,402,190.00)	350,000.00
	TOTAL	**9,331,004.00**	**3,950,000.00**	**(5,381,004.00)**	**6,291,900.00**
				0.00	
	SALES/RENT			0.00	
	Rent on government Building	2,000,000.00	1,500,000.00	(500,000.00)	590,000.00
	Rent on government PROPERTY	2,991,491.00	800,000.00		
	TOTAL	**4,991,491.00**	**2,300,000.00**	**(2,691,491.00)**	**590,000.00**
	SALES				
	SALES OF STORE/ SCRAPPED	**0.00**	**1,000,000.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**1,000,000.00**	**0.00**	**0.00**
	INTEREST ON REPAYMENT				
	Motor vehicle advances	**3,004,400.00**	50,000.00	0.00	0.00
	Interest on Loan on Houses	**1,000,000.00**	50,000.00	0.00	0.00
	Repayment of Loan	**1,000,000.00**	50,000.00	0.00	0.00
	Bicycle Advances (Principal)	**0.00**	50,000.00	0.00	0.00
	Unclaimed Deposits	**0.00**	300,000.00	0.00	0.00
	Recovery of Public Found	**0.00**	1,000,000.00	0.00	0.00
	Investment Income/ Dividends Received	**0.00**	1,000,000.00	0.00	0.00
	TOTAL	**0.00**	**2,500,000.00**	0.00	0.00
		5,004,400.00	0.00	0.00	0.00
	REPAYMENT		0.00	0.00	0.00
	Unclaimed deposit	2,058,373.90	0.00	0.00	0.00
	Refund of over payment	1,000,000.00	0.00	0.00	0.00
	TOTAL	**3,058,373.90**	0.00	0.00	0.00
	GRAND TOTAL	**49,379,989.90**	**36,820,000.00**	**(12,559,989.90)**	**17,158,400.00**

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	81,757,379.89	0.00	0.00	95,857,240.71
	40% PHC Staff Salary	120,465,478.52	0.00	0.00	
	State Government I.G.R.	1,975,506.60	2,000,000.00	0.00	1,975,506.60
	Total Transfer From Other Government Entities	**204,198,365.01**	**2,000,000.00**	**0.00**	**97,832,747.31**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
		ACTUAL 2025 (₦)	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
S/N	**MONTHS**	**AUGUMENTATION**	**40% PHC staff salary**	**I.G.R**	**ACTUAL**
	JANUARY	0.00	0.00	164,625.55	1,000,000.00
	FEBRUARY	1,500,000.00	0.00	164,625.55	10,347,936.71
	MARCH	0.00	11,993,858.85	164,625.55	10,000,000.00
	APRIL	22,252,379.89	12,045,325.08	164,625.55	1,809,304.00
	MAY	3,000,000.00	12,008,458.72	164,625.55	11,400,000.00
	JUNE	55,000,000.00	12,067,516.26	164,625.55	11,000,000.00
	JULY	0.00	12,071,822.57	164,625.55	3,300,000.00
	AUGUST	0.00	12,051,462.93	164,625.55	0.00
	SEPTEMBER	5,000.00	12,083,037.06	164,625.55	10,500,000.00
	OCTOBER	0.00	12,077,734.73	164,625.55	30,000,000.00
	NOVEMBER	0.00	12,015,434.43	164,625.55	6,500,000.00
	DECEMBER	0.00	12,050,827.89	164,625.55	0.00
	TOTAL	**81,757,379.89**	**120,465,478.52**	**1,975,506.60**	**95,857,240.71**

NOTE	SALARY & WAGES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
6	**6PERSONNEL COST**				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	18,162,634.79	73,971,195.00	92,133,829.79	54,591,510.00
	Legislative Council	24,598,977.38	44,466,960.00	69,065,937.38	38,862,968.00
	Administrative and General services	71,961,216.41	32,853,438.00	104,814,654.41	28,544,840.00
	SUB-TOTAL	**114,722,828.58**	**151,291,593.00**	266,014,421.58	**121,999,318.00**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	28,810,036.78	4,785,028.00	33,595,064.78	4,043,800.00
	Forestry Section	11,654,930.40	15,846,936.00	27,501,866.40	13,723,944.00
	Livestock Section (Veterinary)	26,235,493.36	33,260,662.00	59,496,155.36	29,296,236.00
	Treasury Account Section	25,459,561.17	83,826,372.00	109,285,933.17	79,847,051.00
	Internal Audit	1,520,631.60	2,850,174.00	4,370,805.60	4,782,892.00
	Planning, Research & Statistics Department	47,180,234.73	24,616,350.00	71,796,584.73	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	21,559,298.00
	Treasury Revenue Section	9,623,054.81	4,114,156.00	13,737,210.81	2,422,176.00
	Road & Communication Section	10,142,423.52	6,749,288.00	16,891,711.52	4,627,312.00
	Mechanical Section	20,652,444.20	8,848,416.00	29,500,860.20	7,282,736.00
	Electrical Section	12,634,620.12	2,343,144.00	14,977,764.12	1,924,488.00
	Land & Survey Section	6,317,310.12	3,136,424.00	9,453,734.12	2,911,733.00
	Building Section	9,188,814.72	4,778,508.00	13,967,322.72	3,683,352.00
	SUB-TOTAL	**209,419,555.53**	**195,155,458.00**	404,575,013.53	**176,105,018.00**
	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)	119,025,211.78	47,296,013.00	166,321,224.78	89,357,833.00
	Education (Teaching Staff)	686,840,958.33	890,455,054.00	1,577,296,012.33	378,806,563.00
	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)	53,239,973.88	74,866,407.00	128,106,380.88	35,142,564.00
	Curative	247,943,238.57	249,994,544.00	497,937,782.57	87,800,122.00
	Rural Water Supply	7,958,740.92	4,344,515.00	12,303,255.92	5,016,389.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	22,177,832.63	10,352,874.00	32,530,706.63	0.00
	Information, Youth, Sport & Culture	10,134,668.04	7,037,672.00	17,172,340.04	4,252,016.00
	Social Welfare Section	13,225,245.12	34,674,749.00	47,899,994.12	8,929,394.00
	Trade Section and Cooperatives	2,533,680.46	3,047,346.00	5,581,026.46	1,874,648.00
	SUB-TOTAL	**1,163,079,549.73**	**1,322,069,174.00**	**2,485,148,723.73**	**611,179,529.00**
	GRAND TOTAL	**1,487,221,933.84**	**1,668,516,225.00**	**3,155,738,158.84**	**909,283,865.00**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	26,171,736.23	60,000,000.00	33,828,263.77	25,415,329.89
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	69,034,086.65	25,000,000.00	(44,034,086.65)	17,220,299.71
	17% Outstanding Payment to CPS	88,888,888.88		(8,940,000.00)	
	CONTRIBUTION TO PENSION FOR PHC STAFF	13,598,563.50	15,000,000.00	1,401,436.50	4,448,382.42
	TOTAL	**197,693,275.26**	**100,000,000.00**	**(97,693,275.26)**	**47,084,012.02**
NOTE	**OVERHEAD COST**				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATION SECTOR**				
	Office of the Chairman	97,906,956.00	55,500,000.00	(42,406,956.00)	34,204,596.00
	Legislative Council	57,250,000.00	46,000,000.00	(11,250,000.00)	20,445,000.00
	Admin and General Service	313,180,505.49	142,657,880.00	(170,522,625.49)	215,131,128.62
	SUB TOTAL	**468,337,461.49**	**244,157,880.00**	(224,179,581.49)	**269,780,724.62**
	ECONOMIC SECTOR				
	Agric Section	22,876,000.00	9,926,000.00	(12,950,000.00)	4,900,000.00
	Forestry Section	7,414,000.00	6,200,000.00	(1,214,000.00)	1,750,000.00
	Livestock Section	10,150,000.00	4,500,000.00	(5,650,000.00)	2,710,000.00
	Treasury Account Section	32,392,986.00	416,500,000.00	384,107,014.00	15,790,063.27
	Internal Audit	150,000.00	600,000.00	450,000.00	1,000,000.00
	Planning Research & Statistics	95,945,000.00	13,500,000.00	(82,445,000.00)	42,356,600.00
	Treasury Revenue Section	12,150,000.00	7,500,000.00	(4,650,000.00)	5,927,986.00
	Road & Communication Section	20,836,217.00	10,300,000.00	(10,536,217.00)	5,515,000.00
	Mechanical Section	43,763,350.00	21,000,000.00	(22,763,350.00)	47,891,305.00
	Electrical Section	175,288,350.00	78,300,000.00	(96,988,350.00)	4,836,000.00
	Land & Survey Section	12,058,000.00	4,400,000.00	(7,658,000.00)	700,000.00
	Building Section	3,512,451.00	18,500,000.00	14,987,549.00	13,786,411.72
	SUB-TOTAL	**436,536,354.00**	**591,226,000.00**	154,689,646.00	**147,163,365.99**
	SOCIAL SECTOR				
	Education (Non Teaching Staff)	23,026,750.00	20,000,000.00	(3,026,750.00)	21,983,386.65
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive Section	99,885,000.00	64,500,000.00	(35,385,000.00)	67,998,938.46
	Curative Section	82,585,100.00	59,000,000.00	(23,585,100.00)	74,051,056.20
	Rural Water Supply	67,332,687.71	85,000,000.00	17,667,312.29	10,321,882.42
	Traditional Office	0.00	0.00	0.00	0.00
	Community Development Section	71,983,000.00	30,300,000.00	(41,683,000.00)	58,276,341.00
	Information Youth Sport & Culture	31,342,000.00	10,080,000.00	(21,262,000.00)	31,289,250.00
	Social Welfare Section	41,223,000.00	39,000,000.00	(2,223,000.00)	33,371,629.63
	Trade and Industry	4,300,000.00	6,300,000.00	2,000,000.00	4,490,000.00
	SUB-TOTAL	**421,677,537.71**	**314,180,000.00**	**(107,497,537.71)**	**301,782,484.36**
	TOTAL	**1,326,551,353.20**	**1,149,563,880.00**	**(176,987,473.20)**	**571,563,208.98**
	Other Overhead Cost	**942,180,967.79**	808,000,000.00	(134,180,967.79)	0.00
	TOTAL	**2,268,732,320.99**	**1,957,563,880.00**	**(311,168,440.99)**	0.00

8.2	OTHER OVER HEAD COST BY SECTOR	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR				
	Settlement of Outstanding Liabilities	530,000.00	30,000,000.00	29,470,000.00	0.00
	Land Compensation	11,700,000.00	40,000,000.00	28,300,000.00	0.00
	Training of Political Office Holders	26,000,000.00	50,000,000.00	24,000,000.00	0.00
	Contribution for the purchase of Hilux	6,402,200.00		(6,402,200.00)	0.00
	Gen. renovation of Dutse Guest House	75,000,000.00	20,000,000.00	(55,000,000.00)	0.00
	Renovation of L.G. Secretariat	76,148,496.88	40,000,000.00	(36,148,496.88)	0.00
	Renovation of Duplex House	7,772,224.78	30,000,000.00	22,227,775.22	0.00
	Const. of Township Gate	14,725,658.18	25,000,000.00	10,274,341.82	0.00
	Tractor loan repayment	25,006,668.00		(25,006,668.00)	0.00
	Re-construction of power line	31,000,000.00		(31,000,000.00)	0.00
	Renovation of coppers lodge	5,005,775.00	12,500,000.00	7,494,225.00	0.00
	Renovation of Staff Quarters at Gantsa	24,889,305.91	30,000,000.00	5,110,694.09	0.00
	Renovation of LEA Secretariat	14,517,382.87	10,000,000.00	(4,517,382.87)	0.00
	SUB-TOTAL	**318,697,711.62**	**287,500,000.00**	**(31,197,711.62)**	**0.00**
	ECONOMIC SECTER	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agric Empowerment	76,108,000.00	90,000,000.00	13,892,000.00	0.00
	Demarcation of Grazing Reserve & cattle Route	840,000.00	3,000,000.00	2,160,000.00	0.00
	Control of Erosion	11,443,411.00	50,000,000.00	38,556,589.00	0.00
	SUB-TOTAL	**88,391,411.00**	**143,000,000.00**	**54,608,589.00**	**0.00**
				0.00	
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of 5daily prayer mosque	45,606,355.30		(45,606,355.30)	0.00
	Procurement of security equipment to Vigilante	2,065,000.00		(2,065,000.00)	0.00
	Renovation of PHC Office	10,901,256.95	50,000,000.00	39,098,743.05	0.00
	Renovation of women centre at Gantsa	40,808,673.26		(40,808,673.26)	0.00
	Conv. Of motorized to solar pump station31037764	51,720,435.72	54,500,000.00	2,779,564.28	0.00
	Prov. Of water supply to PHC Gantsa	4,903,690.00		(4,903,690.00)	0.00
	Gen. raticulation of water system (kkm&Gantsa)	8,831,983.40	80,000,000.00	71,168,016.60	0.00
	Educ. Assistance to higher Educ. Student	34,379,644.00	6,000,000.00	(28,379,644.00)	0.00
	Contr. To JICHMA	4,625,000.00	18,500,000.00	13,875,000.00	0.00
	Youth Empowerment	62,109,522.57	80,000,000.00	17,890,477.43	0.00
	Purchase of relief material	28,001,007.00	50,000,000.00	21,998,993.00	0.00
	Purchase of Grains	64,640,248.00	27,000,000.00	(37,640,248.00)	0.00
	Renovation of District Head House Gantsa	11,972,332.21	15,000,000.00	3,027,667.79	0.00
	Unified Local Govt. Project	39,654,119.33		(39,654,119.33)	0.00
	Social Security intervention Programme	13,562,500.00	40,000,000.00	26,437,500.00	0.00
	Contr. To Community Development	40,161,640.27	100,000,000.00	59,838,359.73	0.00
	Orphan mass marriage	250,000.00	34,000,000.00	33,750,000.00	0.00
	Wall fencing of grave yard at Buji	21,753,667.16	10,000,000.00	(11,753,667.16)	0.00
	Purchase of hand pump materials	49,144,770.00	100,000,000.00	50,855,230.00	0.00
	SUB-TOTAL	**535,091,845.17**	**665,000,000.00**	**129,908,154.83**	**0.00**
	TOTAL	**942,180,967.79**	808,000,000.00	**(134,180,967.79)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	42,319,663.60	30,000,000.00	(12,319,663.60)	27,588,896.83
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	42,319,663.60	30,000,000.00	(12,319,663.60)	27,588,896.83
	2% Sule Lamido University Kafin Hausa	92,321,633.66	100,000,000.00	7,678,366.34	66,449,365.16
	Contribution to State & LG Joint Projects & Programmes	747,979,470.37	242,000,000.00	(505,979,470.37)	480,819,493.98
	Stabilization	441,392,008.14	150,000,000.00	(291,392,008.14)	264,088,583.50
	5% EMIRATE	141,075,788.34	120,000,000.00	(21,075,788.34)	105,969,223.78
	TOTAL	**1,507,408,227.71**	**672,000,000.00**	**(835,408,227.71)**	**972,504,460.08**

NOTE	TRANSFER TO OTHER GOVT. AGENCIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
10	Ministry for Local Government (Street Light Fund)	31,770,900.00	75,000,000.00	43,229,100.00	**218,222,237.50**
	Ministry for Water Resources (Water Facilities)	0.00	70,000,000.00	70,000,000.00	**191,577,640.57**
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,789,467.36	15,000,000.00	210,532.64	6,700,000.00
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	33,658,020.48
	Masaki	6,000,000.00	500,000.00	(5,500,000.00)	0.00
	JBC Bulleting	600,000.00	1,080,000.00	480,000.00	650,000.00
	JICHMA	8,940,000.00	0.00	(8,940,000.00)	0.00
	SEM A	93,979,470.37	0.00	(93,979,470.37)	0.00
	TOTAL	**187,337,858.21**	**161,580,000.00**	**(25,757,858.21)**	**450,807,898.55**

NOTE	CONSTRUCTION & PURCHASE OF PPE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
11	**ADMINISTRATIVE SECTOR**				
11a	Purchase of official vehicles to Vice CM,Sec,Speak	111,584,978.75	165,000,000.00	53,415,021.25	0.00
	Purchase of furniture's to L.G. Secretariat	24,301,594.00	30,000,000.00	5,698,406.00	0.00
	SUB TOTAL	**135,886,572.75**	**195,000,000.00**	**59,113,427.25**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Constr. Of Market Stall at Ahoto,Yyari, Karanjau, Buji & Gantsa	7,004,536.74	25,000,000.00	17,995,463.26	0.00
	Contruction of Lock up shops at Gantsa	14,899,869.33	25,000,000.00	10,100,130.67	0.00
	Constr. Of Drainage at Gwadayi,Gantsa,Y/T,Dbzau&Chakwama	23,280,947.10	70,000,000.00	46,719,052.90	0.00
	Constr. Of Public Convenience across the L.G.	16,750,000.00	55,000,000.00	38,250,000.00	0.00
	Const. of lock up shops	56,734,173.00	10,000,000.00	(46,734,173.00)	0.00
	Const. of 4 no. mini stores at Gantsa	25,759,898.10	60,000,000.00	34,240,101.90	0.00
				0.00	0.00
	SUB TOTAL	**144,429,424.27**	**245,000,000.00**	**100,570,575.73**	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of motorcycle for information Officer	5,197,889.00			0.00
	Constr. Of Midwives Qtrs	100,000,000.00	100,000,000.00	0.00	0.00
	Drilling of solar Borehole 1 at each ward	4,900,000.00	40,000,000.00	35,100,000.00	0.00
	Drilling of handpumps 40 no. across the L.G.	40,000,000.00	70,000,000.00	30,000,000.00	0.00
	Constr. Of 2 nos. class room at Warwade & Galadima	1,149,192.70	30,000,000.00	28,850,807.30	0.00
	Drilling of 2 hand pumps 2 each ward	9,340,231.56	30,000,000.00	20,659,768.44	0.00
		0.00	0.00	0.00	0.00
	SUB TOTAL	**160,587,313.26**	**270,000,000.00**	**109,412,686.74**	0.00
	GRAND TOTAL	**440,903,310.28**	**710,000,000.00**	**269,096,689.72**	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	20,015,117.00
	CURRENT YEAR ADVANCE	20,015,117.00
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	PREVIOUS YEAR NCL	36,831,642.00
	CURRENT YEAR NCL	31,231,642.00
	MARGINS	**(5,600,000.00)**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	679,806.82	86,623,948.80
	OVERHEAD ACCOUNT	2,147,970.56	9,559,968.78
	SALARY ACCOUNT	2,215,936.87	180,791.50
	PROJECT ACCOUNT	25,227,306.84	22,548,958.04
	LOAN ACCOUNT	0.00	0.00
	REVENUE ACCOUNT	18,501,463.42	18,501,463.42
	TOTAL	**48,772,484.51**	**137,415,130.54**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	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**

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)	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
	DATE OF ASSETS REVALUATION 31/12/2025	0.00						**0.00**
	ADDITIONAL ASSETS DURING THE YEAR	0.00	245,578,616.97	24,301,594.00	0.00	54,240,231.56	116,782,867.75	440,903,310.28
	TOTAL ASSETS (31/12/25)	**31,992,857.14**	**3,219,611,943.50**	***41,098,760.67***	**17,282,150.00**	**54,240,231.56**	**336,845,367.75**	**3,701,071,310.62**
	DEPRECIATION B/F	639,857.14	59,480,666.53	1,679,716.67	3,456,430.00		44,012,500.00	109,269,170.34
	DEPRECIATION CHARGE FOR THE YEAR	639,857.14	64,392,238.87	4,109,876.07	3,456,430.00	3,617,823.45	67,369,073.55	143,585,299.07
	ACCUMULATED DEPRECIATION 31/12/25	1,279,714.28	123,872,905.40	5,789,592.74	6,912,860.00	3,617,823.45	111,381,573.55	252,854,469.41
								0.00
	NET BOOK VALUE AS AT 31/12/2025	**30,713,142.86**	**3,095,739,038.10**	**35,309,167.93**	**10,369,290.00**	**50,622,408.11**	**225,463,794.20**	**3,448,216,841.21**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	0.00	0.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	0.00	5,600,000.00
	GOVT TAX	20,823,971.00	20,823,971.00
	7.5% VAT	6,973,991.00	6,973,991.00
	TOTAL	**27,797,962.00**	**33,397,962.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	0.00	0.00
	5%WHT	269,117.00	269,117.00
	OTHERS	3,164,563.00	3,164,563.00
	TOTAL	**3,433,680.00**	**3,433,680.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	2,892,266,141.08	0.00	0.00	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	2,892,266,141.08	0.00	0.00	**2,892,266,141.08**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025	2024
20	BALANCE B/D	379,231,294.46	210,593,887.06
	SURPLUS/DEFICIT FOR THE YEAR	214,275,265.18	168,637,407.40
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**593,506,659.64**	**379,231,294.46**

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, 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.

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

The Local Government Council of Buji received the total of Sum of Three Billion Two Hundred and Ninety One Million Five Hundred and Sixteen Thousand Six Hundred and Fifty Nine Naira Two Kobo (3,291,516,659.02) only as Government share Statutory revenue From the Federation Account from January-December 2025.This represents 94.4% of the budgeted amount of Three Billion Four Hundred and EightySeven Million Five Hundred and Eighty Four Naira (3,487,000,584.00) only.

2. GOVERNMENT SHARE OF VALUE ADDED TAX

It received the Sum of Two Billion Four Hundred and Fifty Seven Million One Hundred and Fifty Seven Thousand Two Hundred and Seventy-Six Naira Thirty Three Kobo (2,457,157,276.33) only as Government share of VAT from the Federation account for the year ended 31st – December 2025 representing 100% of the budgeted amount of Two Billion Four Hundred and Sixty Eight Million One Hundred and Ninety One Thousand Five Hundred and Twenty Three Naira (2,468,191,523.00) only.

3. TX REVENUE

The sum of Four Million One Thousand Nine Hundred and Ninety Naira (4,001,990.00) only were generated as tax Revenue which represent 133% of the budgeted amount of three Hundred Thousand Naira (300,000) 0nly

4. NON TAX REVENUE

The Sum of Thirty Three Million Nine Hundred and Forty Four Thousand Eight Hundred and Ten Naira Seventy Five Kobo (49,374,989.90) only were realized by the Local Government as Non-Tax Revenue representing 108% of the budgeted amount of Thirty-Six Million Eight Hundred and Twenty Thousand Naira (36,820,000.00) only.

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

The Sum of Two Hundred and Four Million One Hundred and Ninety Eight Thousand Three Hundred and Sixty Five Naira One kobo (204,198,365.01)only was received by the Local Government From Stabilization account of Ministry for Local Government and state independent revenue during the year ended 31st – December 2025.This represents 102% of the budgeted amount of Two Million Naira (2,000,000.00) only.

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, 2025 in respect of the local government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	**ACTUAL**	**ESTIMATED**	**VARIANCE**	**PERCENTAGE**
STATUTORY ALLOCATION	3,291,516,659.02	3,487,000,584.00	-195,483,924.98	94.4%
VALUE ADDED TAX	2,457,157,276.33	2,468,191,523.00	-11,034,246.67	99.5%
TAX REVENUE	4,001,990.00	300,000.02	-3,701,990	1333.99%
INDEPENDENT REVENUE	49,379,989.90	36,820,000.00	-2,875,189.25	92.19%
AUGUMENTATION OF STATE IGR	204,198,365.01	2,000,000.00	202,198,365.01	10,20%
TOTAL REEVENUE	**6,006,254,280.26**	**5,679,312,107.00**	**-7,194,995.89**	**99%**
EXPENDITURE				
RECURRENT EXPENDITURE	5,648,393,616.01	4,781,447,902.00	1,144,666,844.94	124.7%
CAPITAL EXPENDITURE	440,903,310.28	983,000,000.00	-542,096,689.72	44.9%
TOTAL EXPENDITURE	**6,089,296,926.29**	**5,619,447,902.00**	**602,570,155.22**	**110.7%**

1. TOTAL REVENUE

The above table indicated that, the Sum of Six Billion Six Million Two Hundred and Fifty Four Thousand Two Hundred and Eighty Naira Twenty Six Kobo (6,006,254,280.26) only was received as a revenue generated and allocation from the Federation accounts as statutory that represents 99% of the approved estimated figure of Five Billion Six Hundred and Seventy Nine Million Three Hundred and Twelve Thousand One Hundred and Seven Naira (5,679,312,107.00) only.

2. RECURRENT EXPENDITURE

The Sum of Five Billion, Six Hundred and Forty Eight Million, Three Hundred and Ninety Three Thousand, Six Hundred and Sixteen Naira, Zero Kobo (5,648,393,616.01) only was expended on recurrent items which represent 124.7% of the approved budgeted amount of Four Billion Seven Hundred and Eighty One Million Four Hundred and Forty Seven Thousand Nine Hundred and Two Naira (4,781,447,902.00) only.

3. CAPITAL EXPENDITURE

The Sum of Four Hundred and Forty Million Nine Hundred and Three Thousand Three Hundred and Ten Naira Twenty Eight Kobo (440,903,310.28) only was also expended on capital items that indicate 44.9% of the approved estimated figure of Nine Hundred and Eighty Three Million Naira (983,000,000.00) only.

4. RECOMMENDATIONS

a. More spending on recurrent items should be drastically reduced (curtailed) and direct more resources to the capital project for the benefit of the populace.

b. New source of internally generated revenue has to be explored so as to boost the collection.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF BUJI 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 Buji Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum of Nine Hundred and Twenty Million Six Hundred and Ninety Four Thousand Seven Hundred and Forty Four Naira Nineteen Kobo (N920,694,744.19) was issued to Buji Local Government Council and the sum of Eight Hundred and Sixty Nine Million Seven Hundred and Seventy Eight Thousand Nine Hundred and Thirty Naira Forty Five Kobo Only (N869,778,930.45) was responded and verified, where Fifty Million, Nine Hundred and Fifteen Thousand, Eight Hundred and Thirteen Naira Seventy Fours Kobo Only (50,915,813.74) 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/LQ1/2025	Irregular Payment Voucher	52,129,167.00	52,129,167.00	0.00
2	ALG/AUD/JHNZO/BUJI/LQ2/2025	Un-Presented Payment Voucher	49,854,880.94	49,854,880.94	0.00
3	ALG/AUD/JHNZO/BUJI/LQ3/2025	Un-Accounted Payment	33,316,742.20	33,316,742.20	0.00
4	ALG/AUD/JHNZO/BUJI/LQ4/2025	Payment without CM's Approved	27,900,000.00	27,900,000.00	0.00
5	ALG/AUD/JHNZO/BUJI/LQ5/2025	Contract Payment without B/Q	11,363,317.05	11,363,317.05	0.00
6	ALG/AUD/JHNZO/BUJI/LQ6/2025	Payment for Services not Rendered	62,774,994.00	62,774,994.00	0.00
7	ALG/AUD/JHNZO/BUJI/LQ7/2025	Un-Accounted Payment	107,468,397.00	107,468,397.00	0.00
8	ALG/AUD/JHNZO/BUJI/LQ8/2025	Irregular Payment	226,054,165.00	175,138,351.26	50,915,813.74
9	ALG/AUD/JHNZO/BUJI/LQ9/2025	Payment for Services not Rendered	209,431,925.00	209,431,925.00	0.00
10	ALG/AUD/JHNZO/BUJI/LQ10/2025	Project not fully Implemented	2,570,000.00	2,570,000.00	0.00
11	ALG/AUD/JHNZO/BUJI/LQ11/2025	Un-Presented Payment Voucher	26,457,289.00	26,457,289.00	0.00
12	ALG/AUD/JHNZO/BUJI/LQ12/2025	Irregular Payment Voucher	41,569,600.00	41,569,600.00	0.00
13	LG/AUD/JHN/ZO/BUJI/LQ13/2025	Un-Presented Payment Voucher	33,005,000.00	33,005,000.00	0.00
14	LG/AUD/JHN/ZO/BUJI/LQ14/2025	Un-Approved Payment Voucher	11,995,000.00	11,995,000.00	0.00
15	LG/AUD/JHN/ZO/BUJI/LQ15/2025	Project not fully Implemented	4,886,000.00	4,886,000.00	0.00
16	LG/AUD/JHN/ZO/BUJI/LQ16/2025	Project not Executed	9,985,267.00	9,985,267.00	0.00
17	LG/AUD/JHN/ZO/BUJI/LQ17/2025	Fictitious Payment	9,933,000.00	9,933,000.00	0.00
		TOTAL	920,694,744.19	869,778,930.45	50,915,813.74
		PERCENTAGE	100%	94.5%	55%

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 Thirty Four(34) 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 toFifty One Million, Nine Hundred and Two Thousand, Four Hundred and Six Naira only N51,902,406.00.

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 Six (6) numbers of staff retired and deceased owed Buji Local Government Council, the sum of Eight Hundred and Twenty Six Thousand, Nine Hundred and Seventy Three Naira N826,973.00 only which has been deducted and remitted back by the pension administration.

QUERIES

1.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHZO/BUJ/LQ1/25

The, CHAIRMAN

BUJI *Local Government*

DCA Deal PLS

AG 14/10/25

Station BUJI L.G.A

Pv. No.: CC *Date:*

Head *Sub Head:* JAN-JUNE

Amount ₦52,129,167

Payee: SUNDRIES PERSON

Nature of Payment: IRREGULAR

Date: PAYMENT VOURCHERS

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS (₦52,129,167)

During the examination of payment voucher for the period under review. We observed that same payment was not accompanied with essential supporting documents to justify the payment amounting to fifty-two million one hundred and twenty-nine thousand one hundred and sixty-seven naira only (N52, 129,167) refers to the schedule attached for details.

This action contradicts the provision of F.M 14:3(8) hence, the officers concerned should see to it that all payment voucher are properly documented and inform our office further verification.

The same is copied to the Auditor General Local Government Audit Jigawa State Zonal Audit Director Jahun Zone for their information.

Bello Abdullahi

Area Auditor

Buji L.G

Noted as enclosed and filed as appropriate pls.

DCA
22/10/25

7.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHZO/BUJ/LQ2/25

The, CHAIRMAN

BUJI *Local Government*

Station: BUJI L.G.A

Pv. No.: *Date:*

Head CC *Sub Head:* JAN-JUNE

Amount N49,854,880.94

Payee: SUNDRIES PERSON

Nature of Payment: OUTSTANDING

Date: PAYMENT VOURCHERS

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
pls treat
AG 14/10/25

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS (N49,854,880.94)

It was observed during the period under review that the local government council spent the sum of fourthy nine million, eight hundred and fifty-four thousand, eight hundred and eighty naira ninety-four-naira kobo (N49,854,880.94) for the procurements of some goods and services, refers to schedule attached fir it details.

This is contrary to the provision of financial memorandum (F.M) despite14:13 which states that each payment must be supported by properly authorized payment vouchers. In view of the above the concerned officers should be ask to present the payment vouchers to this office for examination pr else refund the whole amount involved while this office be furnishing with treasury recovery details.

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

Bello Abdullahi

Area Auditor

Buji L.G

Deal as endorsed and filed appropriately please.
DCA
22/10/25

10

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHZO/BUJ/LQ3/25

The, CHAIRMAN

BUJI *Local Government*

Station: BUJI L.G.A

Pv. No.: *Date:*

Head CC *Sub Head:* JAN-JUNE

Amount N: 33,316,742.20

Payee: SUNDRIES

Nature of Payment: VOURCHERS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
Pls deal
AAG 14/10/25

AUDIT QUERRY

UN-ACCOUNTED PAYMENTS

Various e-payment mandates amounting to thirty three million three hundred and sixteen thousand seven hundred- and fourty two naira two kobo (33,316,742.20) were made by the local government which via various Bank Accounts to which up to the time of writing the query such payment were not posted into the cashbook for details refer to schedule attached.

This is a serious situation which contradict the provision of financial memorandum chapter 1.0(8) each payment must be posted into cashbook. LCI concerned officers, immediately post the amount involved or else refund the whole amount and furnish this office with treasury receipt for further action.

Some is copied to the Auditor General Local Government Councils zonal Director Jahun Zone for their information and further action.

Bello Abdullahi

Area Auditor

Buji Local Government.

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

12

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHZO/BUJ/LQ4/25

Station BUJI L.G.A

The, CHAIRMAN

Pv. No.: Date:

Head CC Sub Head: JAN-JUNE

BUJI Local Government

Amount N:27,900,000

Payee: SUNDRIES

Nature of Payment: VOURCHERS

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
Pls deal
AG 14/10/25

Date:

AUDIT QUERRY

PAYMENT WITHOUT CHAIRMAN APPROVAL

Sequel to the examination of payment voucher for the month of JAN-JUNE, 2025 we observed that, the total sum of twenty-seven million, nine hundred naira only (N27,900,000) was paid without the approval of the chief executive, refer to attached list for details.

The above therefore contradicts the provision of F.M chapter 14:(8). as such the officers concerned should be ask to explain or else the total sum paid be refunded and this office be furnished accordingly.

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

Warm Regards

Bello Abdullahi

Area Auditor

Buji Local Government

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

14

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHZO/BUJ/LQ5/25

The, CHAIRMAN

BUJI *Local Government*

Station BUJI L.G.A

Pv. No.: *Date:*

Head CC *Sub Head:* JAN-JUNE

Amount N: 11,363,317.05

Payee: SUNDRIES

Nature of Payment; CONTRACT

Date: PAYMENT WITHOUT BILL OF QUANTITY

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
Pls deal
Bu(?) Consultant
AG 14/10/25

AUDIT QUERRY

CONTRACT PAYMENTS WITHOUT B.Q

It was observed that the sum of eleven million three hundred and sixty-three thousand three hundred and seventeen and five kobo (11,363,317.05) where paid for contract awarded by local government.

It was observed that the bill of quantities were not attached to the payment vouchers. This action is contrary to the provision of financial memorandum chapter 14:8 as refer to the attached schedule for details.

In views of the above therefore all the awarded contract are to be supported with bill of quantities to state the extent of the work to be carried out for our verification guidance.

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

Bello Abdullahi
Area Auditor
Buji L.G.A

Treated as endorsed, also filed appropriately please.
Sammed
DCA
22/10/25

16

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHZO/BUJ/LQ6/25

The, CHAIRMAN

BUJI - *Local Government*

Station: BUJI L.G.A

Pv. No.: CC *Date:* JAN-JUNE

Head *Sub Head:*

Amount N: 62,774,994.00

Payee: SUNDRIES

Nature of Payment; VOURCHERS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

PAYMENTS FOR SERVICES NOT RENDERED

Sequel to the examination of paid payment voucher for the period stated above, it was observed that the sum of sixty-two million, seven hundred and seventy-four thousand nine hundred and ninety-four naira only (62,774,994) were paid for the purchases of some items refer to attached schedule for details.

Auditor verification revealed that the said items were not supplied to the local government. The provision of F.M chapter 14:(9) is totally violated.

The contractors should as a matter of urgency provide the items or refund same amount paid to them and inform this officer for further verification.

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

Warm regards

Bello Abdullahi

Area Auditor

Buji Local Government.

Filed as appropriately please
DCA
22/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ~~ALG/AUD/JHN~~ZO/BUJ/LQ/7/25

Station: Buji

The, Hon. Chairman

Pv. No.: CC Date: JULY-NOV;25

Buji Local Government

Head CC Sub Head: CC

Amount N: N107,468,397.00

Payee: Sundries

Nature of Payment: Un accounted Payment Voucher

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 31/3/26
RECEIVED

DCA
kindly deal
4 AG 31/3/26

AUDIT QUERRY

UN ACCOUNTED PAYMENT FOR JULY – NOVEMBER, 2025

The sum of One hundred and Seven million, Four hundred and Sixty Eight thousand, three hundred and Ninety Seven Naira (**₦107,468,397.00**) only were paid from the overhead and project accounts. Refer to schedule attached for more details.

Posting of Bank statement against cashbook indicated that the above payment were made without prepared valid payment vouchers to support the payment.

This is contrary to the provision of financial memoranda chapter 1:10 (3-4).

In view of the above, the concerned officers should either produce a fully prepared authorized vouchers or refund the whole amount involved.

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

ALI ADAMU
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Buji

Local Querry No. ~~ALG/AUD/JHN~~ZO/BUJ/LQ/8/25

Pv. No.: CC Date: JULY-NOV, 25

The, Hon. Chairman

Buji Local Government

Head CC Sub Head: CC

Amount N: ₦226,054,165.00

Payee: Sundries

Nature of Payment; Irregular Payment Voucher

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 31/3/26
RECEIVED

DCA
P/S local
4 AG 31-3-26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The sum of Two Hundred and Twenty Six million, Fifty Four thousand, One hundred and sixty-five Naira **(₦226,054,165.00)** only were expend for various expenditure without the attachment of relevant document to support the payment. Refer to the schedule attached details.

This is contrary to the provision of financial memoranda (FM) Chapter 14:4 (3).

In view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit re-examination and further action, failure to do so, any appropriate action should be surcharge against them.

This is copied to the Auditor General Local Government Audit and the zonal Director Jahun Zone for their information and further action.

ALI ADAMU
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Buji

Local Querry No. ALG/AUD/JHNZO/BUJ/LQ/9/25

Pv. No.: CC *Date:* JULY-NOV;25

The, Hon. Chairman

Head CC *Sub Head:* CC

Buji *Local Government*

Amount N: ₦209,431,925.00

Payee: Sundries

Nature of Payment: Service not rendered

Date: 31/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 31/3/26
RECEIVED

DCA
Kindly treat
[illegible]

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

The sum of Two Hundred and Nine million, Four hundred and Thirty-one thousand, Nine Hundred and Twenty Five Naira (**₦209,431,925.00**) only were paid to the attached payees for various services to the Local Government. Refer to attached schedule.

An Audit examination and physical verification was conducted on the payment voucher and observed that these services are yet to be rendered.

This is contrary to the provisions of chapter 14.9(2).

In view of the above therefore the payees should either render the services or refund the whole amount involved and the office be informed accordingly.

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

ALI ADAMU
Area Auditor
Buji Local Government

TV3

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Station: Buji

Local Querry No. ALG/AUD/JHNZO/BUJ/LQ/10/25

Pv. No.: CC *Date:* JULY-NOV, 25

The, Hon. Chairman

Head CC *Sub Head:* CC

Buji *Local Government*

Amount N: ₦2,570,000.00

Payee: Sundries

Nature of Payment; Project Not fully implemented

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 31/3/26
RECEIVED

DCA
kindly treat as appropriate
2IP ...
AG 31-3-2026

AUDIT QUERRY

PROJECT NOT FULLY IMPLEMENTED

The sum of Two Million Five Hundred and Seventy Thousand Naira **(₦2,570,000)** only were paid for various project to the local government.

During an audit examination it was observed that the contract was not fully executed. This is contrary to the financial memoranda. Chapter 14.4 (2) refer.

In view of the above therefore the contractors are to go back to site and implement the exempted items/works or to returned the whole amount and forward the treasury receipt to the office for further inspection.

The some copied to the auditor general local government audit and zonal director Jahun Zone for their information and necessary action.

ALI ADAMU
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Station: Buji

Pv. No.: CC Date: JULY-NOV;25

Head CC Sub Head: CC

Amount N: ₦26,457,289.00

Payee: Sundries

Nature of Payment; Un presented Payment Voucher

Date:

Local Querry No. ~~ALG/AUD/JHN~~ZO/BUJ/LQ/11/25

The, Hon. Chairman

Buji Local Government

DCA
kindly deal
DH (council)
AG 31/3/26

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS JULY – NOVEMBER,2025

The sum of Twenty-six million four hundred and fifty Seven thousand two hundred and Eighty Nine Naira **(₦26,457,289.00)** only were paid for various services rendered to the Local Government without prepared payment vouchers. Refer to the schedule attached.

This is contrary to the chapter 14:3 refer.

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

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

ALI ADAMU
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Buji

Local Querry No. LG/AUD/JHN/ZO/BUJ/LQ12/25

Station: C-C Dec 2025

The, Hon. Chairman

Pv. No.: C-C *Date:* C-C

Buji *Local Government*

Head *Sub Head:*

Amount N: ₦41,569,600

Payee: Sundry Persons

Nature of Payment: Irregular Payment Vouchers

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
pls deal
AG 10/3/26

Date:

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS DECEMBER 2025

The sum of Forty One Million, Five Hundred and Sixty-Nine Thousand, Six Hundred Naira (₦41,569,600) only were expended for various expenditure without the attachment of relevant documents to support the payment. Refers to the schedule attached fir the details.

This is contrary to the provision of Financial Memoranda (FM) Chapter 14:4(3).

Inview of the above the concerned officers should be ask to produce and present valid payment vouchers for Audit re-examination and further action should be surcharge against them.

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

Ali Adamu
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Querry No. LG/AUD/JHN/ZO/BUJ/LQ13/25

The, Hon. Chairman

Buji Local Government

Station: Buji

Pv. No.: C-C

Date: Dec 2025

Head

Sub Head: C-C

Amount N: ₦33,005,000

Payee: Sundry Persons

Nature of Payment; Irregular Payment

Date: Vouchers

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
p/c deal
AG 10/3/26

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS – DECEMBER 2025

The sum of Thirty Three Million Five Thousand Naira (₦33,005,000) Only were paid for various services to the local government without payment vouchers reter to attached schedule.

This is contrary to the provision of chapter 14:3 reter.

In view if the above the concerned officer, should be ask to produce and present valid payment vouchers for audit examination or else the sum be refunded this office be inform for further action. Or an appropriate action be enforce on them.

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

Ali Adamu
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1 Buji

Local Querry No. LG/AUD/JHN/ZO/BUJ/LQ14/25

Station: C-C Dec 2025

The, Hon. Chairman

Pv. No.: Date:

Buji Local Government

Head C-C Sub Head: C-C

Amount N: ₦11,995,000

Payee: Sundry Persons

Nature of Payment: Un Approval Payment Vouchers

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls Jean
AG 10/3/26

AUDIT QUERRY

UNAPPROVED PAYMENT VOUCHERS DECEMBER 2025

The sum of Eleven Million, Nine Hundred and Ninety-Five Thousand Naira (₦11,995,000) only, were expended for various services to the local government see the attached schedule for details.

Audit examination have revealed that the above expenditures were not approved by the Chief Accounting officer of the Local Government (Chairman) this is controversial to the provision of the financial memoranda (FM) Chapter 1:10 (3-5) and 39.3 @ refer.

In view of the above therefore the concerned officer(s) should be ask to fully explain otherwise the total sum involved be refunded and this office be inform for re-examination, or be surcharge against their action.

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

Ali Adamu
Area Auditor
Buji Local Government

1V 8X

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

ALG/AUD/JHN/ZO/BUJ/LQ/15/25
Local Querry No.

The The Chairman

Buji local Government *Local Government*

Station: BUJI

Pv. No.: 236 *Date:* 25/8/2025

Head 023400100100 *Sub Head:* 22020406

Amount N: 4,886,000.00

Payee: Bala Muhammed

Nature of Payment: Repair of electrical line

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/4/26
RECEIVED

DCA
Kindly deal
with it
AG
1/4/26

AUDIT QUERRY

PROJECT NOT FULLY IMPLEMENT (PARTY DONE)

Payment voucher amounting to four Million eight hundred and eighty-six thousand naira only (4,886,000.00) were paid for Repairs of Electric line from yayari to kafin Madaki Village.as per attached payment voucher

During an audit examination we observed the following: -

1= the prepared Bill of quantity was reding (6,630,000.00while the approved amount (4,886,000.00) having a difference of (1,744,000.00) compared with BQ and P.V therefore you are to given fully explanation of this variance.

2= Items amounting to 4,410,000.00 were not implemented as per appendix No 1

3= The payment was made to third party on account No 53322196510 of fidelity owned by Nasiru D umma not to the Claimant in person of HOD works

This action is contrary to the provision of financial memorandum and financial regulation chapter 14:9 and 601 Respectively

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/AUD/JHN/ZO/BUJ/LQ/16/25

The, Hon. Chairman

Buji *Local Government*

Station: Buji

Pv. No.: CC *Date:* 24/12/2025

Head CC *Sub Head:* CC

Amount N: **₦9,985,267.00**

Payee: Bala Muhammad

Nature of Payment; Renovation of Council Building

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 1/4/26
RECEIVED

DCA
Pls deal
AG 1/4/26

AUDIT QUERRY

PROJECT NOT EXECUTED

Payment vouchers amounting to Nine Million Nine Hundred and Eighty-Five Thousand Two Hundred and Sixty-Seven Naira Twenty Kobo Only **(₦9,985,267.00)** were paid for the renovation of council building as per attached payment vouchers No. 158 and 159 of December, 2025

During an audit inspection we observed that the renovation was not done, and the payment was made to third party on Account No. **10011937627** of **Zenith Bank** owned by Nasiru D. Umma not to the claimant (HOD Works) this is contrary to the provision of financial memorandum and financial regulation chapter 14:9 (2) and 601 respectively.

In view of the above therefore the concern officer should either execute the paid renovation or else refund the whole amount paid to him and this office be finish with the recovery details for further examination or otherwise be surcharge their action.

Same is copied to Auditor Geneal Local Government Audit and Zonal Director Audit Jahun Zone for their inspection.

ALI ADAMU
Area Auditor
Buji Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

TVS

Audit Form 1

Local Querry No. LG/JHN/ZO/BUJ/LQ/17/25

The, Hon. Chairman

Buji Local Government

Station: Buji

Pv. No.: CC Date: JULY-NOV,25

Head CC Sub Head: CC

Amount N: ₦9,933,000.00

Payee: Sundries

Nature of Payment: Fictitious Payment

Date:

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 2/4/26
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Pls deal
AG 2/4/26

AUDIT QUERRY

FICTITIOUS PAYMENT

The sum of Nine Million Nine Hundred and Thirty-Three Thousand Naira (**₦9,933,000.00**) only were paid for the earth filling and levelling with clearance of stadium site as per attached PV No. 175 and 176 of December, 2025 respectably.

During an audit exercise we observed the following:

1. The hiring of grader and lovet was at the cost 3,600,000 and 1,800,000 for grader while 1,000,000 and 1,000,000 for lovet as per PV No. 175 and 176 of December, 2025 respectively which indicate that the grader and lovet has been hired in the same month between 6/11/2025 which work for six days and 20/11/2025 which work for three days all from Kano almost seven days interval.
2. The project was not supported with council resolution, in the payment voucher No. 175.
3. No receipt was presented for the hired of grader and lovet within that period also the owner of the grader and lovet was unknown (be if individual or a company).

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: LG/AUD/JZO/INS/2/2025 Your Ref: ______ Date: 26/9/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/11/25
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THE CHAIRMAN
BUJI LOCAL GOVERNMENT
JIGAWA STATE

DCA
Do act accordingly
17/11/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE 2025

The financial records of your local government treasury for the above period have been examined and the following observation were made and forwarded for your information and necessary action

A-1 INTERNAL CONTROL- the internal control system of the local government is very effective in which all payment vouchers were passing through internal audit unit of the local Government for pre auditing before payment

B.1-CASH BOOK =the cash book is moderately maintained though some minor observations were made and submitted to concerned arrears for possible corrections. meanwhile some payment vouchers amounting to forty-nine million eight hundred and fifty-four thousand eight hundred- and eighty-naira ninety-four kobo (49,854,880.94) were not presented for audit exercise, as per audit query No ALG/AUD/BUJ/LQ/2/2025.were issued for the effected.

2-UN-DOCUMENTED PAYMENT VOUCHERS=payment vouchers amounting to fifty-two million one hundred and twenty-nine thousand one hundred and sixty-seven naira only (52,129,167.00) were paid without sporting document. this is as per audit query NO ALG/AUD/JH20/BUJ/LQ/1/2025 issued to the Local Government.

3-PAYMENT FOR SERVICES NOT YET RANDERED=During the exercises we observed that the total sum of sixty-two million seven hundred and seventy-four thousand nine hundred and ninety-four naira only (62,774,994.00) were paid for various service to the local government which are yet to be rendered. Refer to audit query NO ALG/AUD/JH20/BUJ/LQ/6/2025 Issued to that effect

4= UN APPROVED PAYMENT VOUCHER=Payment vouchers amounting to twenty-seven million nine hundred thousand naira only (27,900,000.00) were paid

Noted and filed appropriately pls.
DCA
25/11

before approval Refer to the audit query no ALG/AUD/JH20/BUJ/LQ/4/2024 issued to that effect.

5=UN ACCOUNTED PAYMENT VOUCHERS=During the exercise we observed that the sum of thirty-three million three hundred and sixteen thousand seven hundred and forty-two-naira twenty kobo only (33,316,742.20) were not accounted. Refer to audit query No ALG/AUD/JHU20/BUJ/LQ/3/202

5-STORE LEDGERS=some of store were supplied/purchased items were not recorded into store ledger.

6-DEPERTIMENTAL VOTE OF EXPENDITURE ACCOUNT=the departmental vote of expenditure account was posted during the period of the exercise.

7-DAILY ABSRTACTS OF EXPENDITURE=During the exercise all presented payment vouchers were posted into daily abstract of expenditures.

RECOMMENDATION

1= All payment vouchers have to be fully documented before effecting payment

2=All service is to be fully rendered to the local Government

3=All payment is to be made after approval

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

BUJI LOCAL GOVERNMENT COUNCIL

SECRETARIAT COMPLEX GANTSA TOWN ALONG SARA - GIRIMBO ROAD
JIGAWA STATE - NIGERIA

30th October, 2025

The Auditor General,
Local Government Audit
Jigawa State.

DCA
Pls deal
AG 15/5/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/5/26
RECEIVED

Sir,

QUERIES RESPONSE FOR THE PERIOD OF JAN – JUNE, 2025

1. ALG/AUD/JHN/20/BUJ/LQ/1/25; Irregular payment vouchers, amounting to ₦52,128,167.00 were fully documented.
2. ALG/AUD/JHN/20/BUJ/LQ /2/25; Unpresented payment vouchers to the tune of ₦49,854,880.94 were fully presented.
3. ALG/AUD/JHN/20/BUJ/LQ /3/25; Un Accounted payment vouchers to the tune of ₦33,316,742.20 were answered and accounted.
4. ALG/AUD/JHN/20/BUJ/LQ/4/25; payment without due claim Approval Amounting to ₦27,900,000.00 were Approved by local govt chairman.
5. ALG/AUD/JHN/20/BUJ/LQ/5/25; payment vouchers without Bill of Quantity (BOQ) Amounting to ₦11,365,317.05 were Attached to Bill of Quantity (BQ).
6. ALG/AUD/JHN/20/BUJ/LQ/Lep/6/25; Service not rendered Amounting to ₦62,774,984.00. the Service was rendered and Items were supplied.

For

Hon. Arc. Najibullah Falalu
Executive Chairman

Noted and filed appropriately, please
DCA 18/05

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BUJI LOCAL GOVERNMENT COUNCIL

SECRETARIAT COMPLEX GANTSA TOWN ALONG SARA - GIRIMBO ROAD
JIGAWA STATE - NIGERIA

10/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/3/26
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The Auditor General,
Local Government Councils,
Jigawa State.

DCA
kindly verify and deal
AG 25/3/26

BUJI LOCAL GOVERNMENT 2025 QUERRY[(S)] RESPONSE

In view of the above subjects matter Buji Local Government have answered her Queries for the period of July-Nov-2025 as follows:

1. LG/AUD/JHN/ZO/BUJ/LQ07/25, amounting to Three Hundred and Twelve Million, Seven Hundred and Eight Thousand, Thirty Naira was duly Answer. **₦312,708,034.00**
2. LG/AUD/JHN/ZO/BUJ/LQ08/25, irregular payment vouchers to the tune to Two Hundred and Seventy Eight Million, Nine Hundred and Fifteen Thousand, Six Hundred and Sixty Five Naira. **₦ 278,915,665.00** only was fully documented.
3. LG/AUD/JHN/ZO/BUJ/LQ09/25, for the service not rendered Amounting to Five Hundred and Thirty Three Million, Three Hundred and Twenty Seven Thousand, Four Hundred and Seventy Six Naira **₦ 533,327,476.00** only were rendered.
4. LG/AUD/JHN/ZO/BUJ/LQ10/25, contract without Bill of Quantity Amounting to Thirty Two Million, Six Hundred and Fourteen Thousand, Three Hundred and Sixty Nine Naira **₦ 32,614,369.00** only have been provided.
5. LG/AUD/JHN/ZO/BUJ/LQ11/25, Un-presented payment vouchers to the tune of Seventy Million, Two Hundred and Seventy Seven Thousand, Four Hundred and Fifty Four Naira **₦70,277,454.00** were presented.

Hon. Arc. Najibullah Falalu
Executive Chairman

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BUJI LOCAL GOVERNMENT COUNCIL

SECRETARIAT COMPLEX GANTSA TOWN ALONG SARA - GIRIMBO ROAD
JIGAWA STATE - NIGERIA

11/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 18/3/26
RECEIVED

The Auditor General,
Local Government Councils,
Jigawa State.

DCA
Pls deal
AG 25/3/26

BUJI LOCAL GOVERNMENT 2025, AUDIT QUARRIES RESPONSE

The following are audit quarries response the period of the month of December, 2025.

1. LG/AUD/JHN/ZO/BUJ/LQ12/25 to the tune of Forty One Million, Five Hundred and Sixty Nine Thousand Six Hundred Naira only **₦41,569,600** is regularly answered.
2. LG/AUD/JHN/ZO/BUJ/LQ13/25 unpresented payment vouches amounting to Thirty Million and Five Thousand Naira only **₦33,005,000** are presented.
3. LG/AUD/JHN/ZO/BUJ/LQ14/25 unapproved payment vouchers amounting to **₦11,955,000** have been approved.

Hon. Arc. Najibullah Falalu
Executive Chairman

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