BABURA
LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

2023

REPORT OF THE

AUDITOR GENERAL

ON THE ACCOUNT OF BABURA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

Incase of reply please quote
Ref. No. BBLG/LG/FIN/36/VOL.II/XX

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

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

THE AUDITOR GENERAL,

LOCAL GOVERNMENT COUNCIL,

DUTSE JIGAWA STATE.

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

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

Acknowledge receipt, please.

Accept our esteemed regards,

Aliyu Babanyaya

Director Admin and General Services

For Hon. Chairman

(B)

DASA

pls file an arrange for text checking Exercise

DIA 28/3/24

(A)

DSA

Pls deal as usual

AG 28/3/24

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

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

Date:.....
28TH 03- 2024

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

ISYAKU UMAR GURI
28/3/24

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management Act Cap of 1990) as amended.

In our opinion, these financial statements fairly reflect the financial position of Babura Local Government as at 31st December 2023 and its operation for the year ended on the date.

28/03/24

28/3/2024

ISYAKU UMAR GURI
Treasurer

LAWAN ISMA'IL
Executive Chairman

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

List of Abbreviations/Acronyms

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

Introduction

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

The standardized COA and the GPFS is hereby adopted by Babura Local Government Council, Jigawa State Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Babura Local Government Council, Jigawa State.

These policies shall form part of the universally agreed framework for financial reporting in Babura Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank

Reconciliation Statement shall form integral part of periodic Reports in Babura Local Government Council, Jigawa State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	**Accounting Terminologies / Definitions** I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Babura Local Government Council, Jigawa State Government in preparing and presenting Financial Statements. II. **Cash**: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. **Cash receipts** are cash inflows. VII. **Cash payments** are cash outflows. VIII. **Cash Controlled by** Babura Local Government Council, Jigawa **State Government**: Cash is deemed to be controlled by Babura Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. **Government Business Enterprise** means a department or agency that has all the following characteristics: ➢ Is an entity with the power to contract in its own name;

S/N	Accounting Policies:
	➢ Has been assigned the financial and operational authority to carry on a Business; ➢ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; ➢ Is not reliant on continuing government funding or subvention to remain a going concern(other than purchases of outputs at arm's length); and ➢ Is controlled by a public sector management or the government. X. **Notes to the GPFS shall** include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	**General Purpose Financial Statements (GPFS)** The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Babura Local Government Council, Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In Babura Local Government Council, Jigawa State, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ separately identifies payments made by third parties on behalf of the State government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	**Basis of Preparation and Legal Provisions** The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4	**Fundamental Accounting Concepts** The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Babura Local Government Council, Jigawa State: • Cash Basis of Accounting; • Under stability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept

S/N	Accounting Policies:
	• Prudence • Completeness, etc.
5	**Accounting Period** The accounting year (fiscal year) is from 1st January to 31st December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6	**Reporting Currency** The General Purpose GPFS are prepared in Nigerian Naira.
7	**Department for Consolidation** • The Consolidation of the GPFS are based on the Cash transactions of all Department of Babura Local Government Council, Jigawa State Government except Government Business Enterprises (GBEs).
8	**Comparative Information** • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	**Budget Figures** • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10	**Receipts** • These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc.), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	**External Assistance** • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	**Other Borrowings / Grants& Aid Received** • These shall be categorized as either Short or long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months).Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	**Interest Received** • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	**Government Business Activities**

S/N	Accounting Policies:
	Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15	**Payments** • These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. • Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	**Loans Granted:** • Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	**Loan Repayments** Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18	**Interest on Loans:** • Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	**Foreign Currency Transactions:** • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20	**Prepayments** • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	**Investments:** Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	**Leases**

S/N	Accounting Policies:
	• Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments • Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	**Cash Balances** This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	**Advances** All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

STATEMENT NO. 1: CASHFLOW STATEMENT

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE GOVERNMENT OF NIGERIA

ANNUAL BUDGET 2023	ACCOUNT CODE 1	Cashflow from Operating Activities: Receipt:	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREV. YEAR 2022
2,100,000,000.00	**110101 & 110103**	Statutory Allocation: FAAC	**1**	2,272,991,642.49	1,692,086,207.81
900,000,000.00	**110102**	Value Added Tax Allocation	**2**	1,253,169,259.52	908,007,847.38
3,000,000,000.00	**11**	**Sub-Total-Statutory Allocation**		**3,526,160,902.01**	**2,600,094,055.19**
		INDEPENDENT REVENUE			
200,000.00	**120101**	Direct Taxes - (Personal Taxes)	**3**		
3,440,000.00	**120201**	Licences General	**4**	403,165.00	200,000.00
9,320,000.00	**120204**	Fees General	**5**	10,017,227.00	8,123,569.00
	120205	Fines General	**6**		
1,620,000.00	**120206**	Sales General	**7**	180,000.00	
6,150,000.00	**120207**	Earnings General	**8**	5,940,135.00	6,130,400.00
2,500,000.00	**120208**	Sales/Rent of Government Buildings:	**9**		
	120209	Rent on land & others- General	**10**		
1,240,000.00	**120210**	Repayment - General	**11**		557,000.00
	120212	Interest Eaned	**12**		
2,000,000.00	**120213**	Re-imbursement General	**13**	1,975,506.60	1,975,506.60
26,470,000.00	**12**	**Sub-Total- Independent Revenue**		**18,516,033.60**	**16,986,475.60**
200,000,000.00	**140102**	Transfer from Stablization Fund (Augmentations)	**14**	63,040,000.00	34,504,847.85
200,000,000.00				**63,040,000.00**	34,504,847.85
3,226,470,000.00	**1 = A**	**Total Receipts**		**3,607,716,935.61**	**2,651,585,378.64**
		Payments:			
1,458,428,153.00	**210101 & 210201**	Personnel Cost	**15**	1,438,413,932.15	1,522,520,817.24
990,123,880.00	**220201-220210 & 2204**	Overhead Charges:	**16**	1,238,357,894.99	810,419,399.67
2,448,552,033.00	**B**	**Total Payments**		**2,676,771,827.14**	**2,332,940,216.91**
	C = A - B	***Net Cash Flow from Operating Activities***		930,945,108.47	318,645,161.73
		CashFlow from Investment Activities:			
846,233,227.00	**23**	Capital Expenditure:	**17**	887,991,086.97	321,059,176.25
	D	***Net Cash Flow from Investment Activities***		**(887,991,086.97)**	**(321,059,176.25)**
		CashFlow from Financing Activities:			
	13	Proceeds from Loan	**18**	1,524,433.00	1,482,432.25
		Other Non-Current Liabilities	**19**	-	0
	E	***Net Cash Flow from Financing Activities***		**1,524,433.00**	**1,482,432.25**
	F = C+D+E	Net Cash for the year		44,478,454.50	881,582.47
	G	Cash & Its Equivalent as at 1st January, 2023		1,939,441.58	2, 821,024.00
	H= F+G	**Cash & Its Equivalent as at 31st December, 2023**		**46,417,896.08**	**1,939,441.58**

The Accopanying Notes form part of these Statements

28/3/2024

Isyaku Umar Guri
Treasurer
Babura Local Government

STATEMENT NO. 2:

BABURA LOCAL GOVERNMENT COUNCIL

ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ACCOUNT CODE	ASSETS:-	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2022	PREVIOUS YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	**20**	46,417,896.08	1,939,441.58
	TOTAL LIQUID ASSETS		**46,417,896.08**	1,939,441.58
	Investments and Other Cash Assets:			
220301	Advances:-	**21**	6,511,928.00	8,036,361.00
	Imprests:-			
	Revolving Loan Granted:-			
	Intangiable Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		**6,511,928.00**	8,036,361.00
3	**TOTAL ASSETS**		**52,929,824.08**	**9,975,802.58**
	LIABILITIES:-			
CRF	**PUBLIC FUNDS**			
46010101	Accumulated Fund:	**22**	(20,955,813.92)	(63,909,835.42)
460102	Trust Funds;		-	
460104	Other Public Funds:			
4601	**TOTAL PUBLIC FUNDS**		(20,955,813.92)	(63,909,835.42)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	**23**	73,885,638.00	73,885,638.00
4	**TOTAL LIABILITIES**		**52,929,824.08**	**9,975,802.58**

The Accopanying Notes form part of these Statements

28/3/2024

Isyaku Umar Guri Treasurer

Babura Local Government

STATEMENT NO. 3:

BABURA LOCAL GOVERNMENT COUNCIL

CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS 2022		ACCOUNT CODE 1	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform(%)
	Opening Balance **ADD: Revenue**							
1,692,086,207.81	Statutory Allocation: FAAC	**110101 & 110103**	**1**	2,272,991,642.49	2,100,000,000.00	2,100,000,000.00	-	108.24
908,007,847.38	Value Added Tax Allocation	**110102**	**2**	1,253,169,259.52	900,000,000.00	900,000,000.00	-	139.24
2,600,094,055.19	**Sub-Total-Statutory Allocation**	**11**		**3,526,160,902.01**	**3,000,000,000.00**	**3,000,000,000.00**	-	117.54
	Direct Taxes - (Personal Taxes)	**120101**	**3**		200,000.00	200,000.00	-	-
200,000.00	Licences General	**120201**	**4**	403,165.00	3,440,000.00	3,440,000.00	-	11.72
8,123,569.00	Fees General	**120204**	**5**	10,017,727.00	9,320,000.00	9,320,000.00	-	107.49
	Fines General	**120205**	**6**					
	Sales General	**120206**	**7**	180,000.00	1,620,000.00	1,620,000.00	-	11.11
6,130,400.00	Earnings General	**120207**	**8**	5,940,135.00	6,150,000.00	6,150,000.00	-	96.59
	Sales/Rent of Government Buildings:	**120208**	**9**		2,500,000.00	2,500,000.00	-	-
	Rent on land & others- General	**120209**	**10**					
557,000.00	Repayment - General	**120210**	**11**		1,240,000.00	1,240,000.00	-	-
	Interst Earned	**120212**	**12**					
1,975,506.60	Re-imbursement General	**120213**	**13**	1,975,506.60	2,000,000.00	2,000,000.00	-	98.78
16,986,475.60	**Sub-Total- Independent Revenue**	**12**		**18,516,033.60**	**26,470,000.00**	**26,470,000.00**	-	69.95
34,504,847.85	Transfer from Stablization Fund	**140102**	**14**	63,040,000.00	**200,000,000.00**	**200,000,000.00**	-	31.52
34,504,847.85				**63,040,000.00**				
2,651,585,378.64	**Total Receipts**	**1 = A**		**3,607,716,935.61**	**3,226,470,000.00**	**3,226,470,000.00**	-	111.82
	Payments:							
1,522,520,817.24	Personnel Cost	**210101 & 210201**	**15**	1,438,413,932.15	1,458,428,153.00	1,458,428,153.00	-	98.63
524,986,459.76	Overhead Charges:	**220201-220210 & 2204**	**16**	1,238,357,894.99	990,123,880.00	990,123,880.00	-	125.07

2,047,507,277.00	**Total Payments**	**B**		**2,676,771,827.14**	**2,448,552,033.00**	**2,448,552,033.00**	**-**	
604,078,101.64	**OPERATING BALANCE**	**C = A - B**		**930,945,108.47**				
	APPROPRIATIONS/TRANSFERS:							
604,078,101.64	Transfer to Capital Development Fund			**930,945,108.47**	**846, 233,227.00**	**846, 233,227.00**	**-**	

The Accopanying Notes form part of these Statements

28/3/2024

Isyaku Umar Guri
Treasurer
Babura Local Government

STATEMENT NO. 4:

BABURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIO 2022	OPENING BALANCE	ACCOUNT CODE	EXPLANATO NOTES (REF	ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
604,078,101.64	Transfer from Consolidated Revenue Fund:	**140101**		930,945,108.47	483,152,600.00	483,152,600.00	-	192.68
	Aid and Grants	**130100**		-				
	OTHER CAPITAL RECEIPTS TO CDF	**14020201**		-				
	INTERNAL LOANS	**14020202**		-				
	FEDERAL GOVERNMENT TREASURY BONDS	**14020203**		-				
	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB	**14020204**						
318,695,161.83	**TOTAL REVENUE AVALIABLE:**			**930,945,108.47**				
	LESS: CAPITAL EXPENDITURE							
84, 796,447.53	Capital Expenditure:Administrative Sector:	**230101**		461,673,743.34	376,857,140.00	376,857,140.00	-	122.51
92, 814,709.49	Capital Expenditure: Economic Sector:	**230201**		308,259,225.89	347,269,264.00	347,269,264.00	-	88.77
43, 448,019.00	Capital Expenditure: Social Service Sector:	**230301**		118,058,117.74	122,106,823.00	122,106,823.00	-	96.68
321, 059,176.25	**TOTAL CAPITAL EXPENDITURE:**		**17**	**887,991,086.97**	**846,233,227.00**	**846,233,227.00**	-	104.93
(2, 364,018.42)	Intangible Assets			**42,954,021.50**	**48,315,260.00**	**48,315,260.00**		
(2, 364,014.42)	**CLOSING BALANCE**			**42,954,021.50**	**48,315,260.00**	**48,315,260.00**		

The Accompanying Notes form part of these Statements

28/3/2024

Isyaku Umar Guri Treasurer
Babura Local Government

NOTE1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023 BABURA LOCAL GOVERNMENT COUNCIL

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

NOTE :2 SCHEDULE OF VAT FOR THE YEAR 20223

BABURA LOCAL GOVERNMENT COUNCIL

MONTH	VAT	TOTAL
JANUARY	95,534,399.42	95,534,399.42
FEBRUARY	94,088,156.53	94,088,156.53
MARCH	88,312,771.18	88,312,771.18
APRIL	81,854,886.50	81,854,886.50
MAY	80,626,125.02	80,626,125.02
JUNE	103,111,453.89	103,111,453.89
JULY	106,152,460.33	106,152,460.33
AUGUST	107,485,265.45	107,485,265.45
SEPTEMBER	125,258,277.39	125,258,277.39
OCTOBER	113,515,702.04	113,515,702.04
NOVEMBER	125,594,983.24	125,594,983.24
DECEMBER	131,634,778.53	131,634,778.53
TOTAL	**1,253,169,259.52**	**1,253,169,259.52**

NOTE 3 TO 13: INDEPENDENT REVENUE		
CODE	**TITLE**	**AMOUNT**
1201	***NOTE 3: TAX REVENUE***	
120101	Personal Tax	0
	TOTAL	0
12201	***NOTE 4: LICENCES GENERAL***	
12020111	Bake/bakery House license	40, 000.00
12020116	Cattle Dealers licenses	184, 940.00
12020136	Health Facilities Licenses	132, 280.00
12020137	Trade / kiosk permit Licenses	30, 000.00
	TOTAL	***403, 165.00***
120204	**NOTE 5: FEES - GENERAL**	
12020427	Tender Fees	8, 597,629.00
1202048	Survey /planning / Building Fees	168, 900.00
12020443	Birth / Death Registration /Indigine	501, 068.00
12020449	Businees / Petty Trade Operating Fees	10, 000.00
12020451	Timber /Forest Fees (felling of tres)	427, 000.00
12020460	Building Plan Approval Fees	40, 500.00
12020478	Workshop Fees (Blacksmith, Furnitures)	12, 000.00
12020479	Millaying charges	26, 000.00
12020483	Annual communication equipments	190, 000.00
12020493	Slaughter stock fees	44, 130.00
	TOTAL	***10, 017,227.00***

120205	**NOTE 6: FINES GENERAL**	
	TOTAL	
120206	**NOTE 7: SALES GENERAL**	
12020605	Sales of Stores /Scraps/ Unseviceable Items	180, 000.00
	TOTAL	***180,000.00***

120207	**NOTE 8: EARNING - GENERAL**	
12020701	Earning from Cattle Market	2, 735,380.00
12020702	Earning from Market	1, 915,835.00
12020705	Earning from Motor Park	1, 016,920.00
12020711	Earning from Comm, Activ, shop & shopping	199,000.00
12020733	Abbatoir / Slaughter House	72, 290.00
	TOTAL	**5, 940,135.00**
120208	**NOTE 9: RENT ON GOVERNMENT BUILDING GENERAL**	
	TOTAL	
120209	***NOTE 10 : RENT ON LAND & OTHERS-GENERAL***	
	TOTAL	
120210	***NOTE 11: REPAYMENT - GENERAL***	
	TOTAL	
120211	***NOTE 12: INVESTMENT INCOME***	
	SUB-TOTAL	
12213	**NOTE 13:RE-IMBURSEMENT GENERAL**	
12021309	Grants & Reimbursement from state Governm	1, 975,506.60

	TOTAL	**1, 975,506.60**
	GRAND TOTAL	**18, 516,033.60**

NOTE 14: DETAILS OF AUGUMENTATION FROM STABILIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	44,940,000.00	44,940,000.00
MARCH	750, 000.00	750, 000.00
APRIL	1,000,000.00	1,000,000.00
MAY	800,000.00	800,000.00
JUNE	2,000,000.00	2,000,000.00
JULY	1,800,000.00	1,800,000.00
AUGUST	7,950,000.00	7,950,000.00
SEPTEMBER	1,800,000.00	1,800,000.00
OCTOBER		
NOVEMBER		
DECEMBER	2,000,000.00	2,000,000.00
TOTAL	**63,040,000.00**	**63,040,000.00**

NOTE15: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT	
10000000000	***AMINISTRATIVE SECTOR***		
11100100100	**Office of the Chairman**	37,754,022.64	
11200100100	**Legislative Council**	43,480,751.84	
12500100100	**Administrative and General services**	34,210,595.68	
			115,445,370.16
20000000000	***ECONOMIC SECTOR***		
021500100100	**Agriculture Section**	16,398,600.27	
021500100200	**Forestry Section**	12,467,027.32	
021500100300	**Livestock Section (Vetrinary)**	52,149,196.41	
022000100100	**Treasury Account Section**	22,872,017.48	
022000100300	**Internal Audit**	5,823,478.78	
022000300000	**Planning, Research & Statistics Department**	94,523,478.21	
22000300200	**Monitoring & Evaluation**		
22000300300	**Statistics**		
022000100100	**Treasury Revenue Section**	17,065,726.08	
023400100100	**Road & Communication Section**	16,765,702.46	
023400100200	**Mechanical Section**	13,839,445.45	
023400100300	**Electrical Section**	14,139,123.44	
023400100400	**Land & Survey Section**	15,642,470.00	
023400100500	**Building Section**	9,665,325.00	
	SUB-TOTAL		**291,351,590.90**

30000000000	SOCIAL SECTOR		
051700000000	Local Education Authority		
051700100100	Education (Non-Teaching Staff)	95,842,178.00	
051700100200	Education (Teaching Staff)	538,375,093.11	
051700100300	Adult Education		
051700100400	Other Education		
052100100100	Preventive	91,391,355.07	
052100100200	Curative	245,886,848.58	
052100100300	Rural Water Supply	11,824,753.72	
055200100100	Traditional Officer (District Head Office)		
055100100100	Community Development Section	12,877,299.32	
055100100200	Information, Youth, Sport & Culture	11,618,996.62	
055100100300	Social Welfare Section	13,245,003.76	
055100100400	Trade Section and Cooperatives	10,555,442.91	
	SUB-TOTAL		**1,031,616,971.09**
	GRAND TOTAL		**1,438,413,932.15**

BABURA NOTE 16: DETAILS OF OVERHEAH EXPENSES

ADMINISTRATIVE SECTOR

011100100100 OFFICE OF THE CHAIRMAN SECTION

CODE	TITLE	AMOUNT	
22020101	Local Travel and Transport	10,366,000.00	-
22020301	office materials and consumables	760,000.00	-
22020501	local training	7,000,000.00	

22020604	Security Vote	14,760,000.00	-
22021001	Refreshment and Hospitality	2,900,000.00	-
22021076	furniture Allowance	4,591,359.00	
	SUB-TOTAL		**40,377,359.00**

011200100100 LEGISLATIVE COUNCIL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	2,940,000.00	-
22020301	office materials and consumables	5,200,000.00	-
22020402	Maitenance of office Furnitures	1,000,000.00	-
22020501	Local Training	4,800,000.00	-
22021001	Refreshment and Meals	1,390,000.00	-
		2,620,000.00	-
22021077	Sevelance Allowance	34,210,595.68	
	SUB-TOTAL		**52,160,595.68**

012500100100 ADMINISTRATION AND GENERAL SERVICES SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	3,205,000.00	-
22020301	Office Materials and consumerbles	6,353,000.00	-
22020501	Local Training	11,703,000.00	-
22020604	Security Vote	27,634,647.11	-
22021001	Refreshment and Meals	20,686,000.00	-
	SUB-TOTAL	69,581,647.11	**69,581,647.11**

ECONOMIC SECTOR

021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION

CODE	TITLE	AMOUNT	

22020102	Local Travel and Transport	465,000.00	-
22020301	Office material and consumerbles	1,235,000.00	-
22020406	Maintenance Services - General	200,000.00	-
	SUB-TOTAL		1,900,000.00

021500100200 FORESTRY SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	10,000.00	-
22020301	Materials and Supplies - General	1,080,000.00	-
	SUB-TOTAL		1,090,000.00

021500100300 LIVESTOCK SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport		-
22020301	Office Material and Consumerbles	200,000.00	-
	SUB-TOTAL		200,000.00

022000100100 TREASURY (ACCOUNT) SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	1,972,319.21	-
22040103	Contribution To State Agency (LGSC, MLG & AUDIT)	59,305,235.76	-
22070105	Stablization	161,477,083.61	-
22021078	Contribution to LGC Staff Pension	127,257,127.25	
	SUB-TOTAL		350,011,765.83

022000100100 REVENUE SECTION

CODE	TITLE	AMOUNT	

22020102	**Local Travel and Transport**	200,000.00	-
22020301	**Office Material and Consumerbles**	557,826.29	
22020305	**Printing of non security document**	1,980,000.00	-
22020701	**Financial Consulting**	1,643,000.00	-
	SUB-TOTAL		**4,380,826.29**

022000300000 PLANNING RESEARCH AND STATISTICS SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**	165,000.00	-
22020301	**Office Material and Consumerbles**	2,050,000.00	-
22021044	**Committee and Commissions**	3,170,000.00	-
22020701	**Financial Consulting**		-
	SUB-TOTAL		**5,385,000.00**

022000200100 INTERNAL AUDIT

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**	**50,000.00**	-
	SUB-TOTAL		**50,000.00**

023400100100 ROAD AND COMMUNICATION SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**	120,000.00	
	SUB-TOTAL		**120,000.00**

023400100200 MECHANICAL SECTION

22020102	**Local Travel and Transport**	6,888,983.00	

CODE	TITLE	AMOUNT	

22020301	Materials and Supplies - General	900,000.00	
22020406	Other Maintenance Services	22,696,864.55	
	SUB-TOTAL		**30,485,847.55**

023400100300 ELECTRICAL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport		
22020201	Utilities General (Electricity Charges)	50,000.00	
22020301	Office Material and Consumerbles	160,000.00	
22020410	Maintenace General (Street Light)	219,656,594.63	
	SUB-TOTAL		**219,866,594.63**

023400100400 LAND

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	50,000.00	
	SUB-TOTAL		**50,000.00**

023400100500 BUILDING SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	70,000.00	
22020301	Office Material and Consumerbles	700,000.00	
22020401	Maintenance of Motor Vehicle Transport equipm	15,344,982.39	
	SUB-TOTAL		**16,114,982.39**

SOCIAL SECTOR

051700100100 EDUCATION (NON-TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	

22021044	**committees and commission**	13,733,000.00	**-**
22021080		-	
	SUB-TOTAL		**13,733,000.00**

051700100200 EDUCATION (TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
22021080	**Contribution to LGEA Staff Pension**	49,798,790.35	
	SUB-TOTAL		**49,798,790.35**

052100100100 PREVENTIVE SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travelling and Transport**	205,000.00	**-**
22020301	**Office Material and Consumerbles**	22,743,048.00	
	SUB-TOTAL		**22,948,048.00**

052100100200 CURATIVE SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**	115,000.00	**-**
22020307	**Materials (Drugs, vaccines and Med. Supp**	445,000.00	**-**
22020402	**Maintenance Health Building**	1,878,780.45	**-**
22021060	**Nutritious activities (Masaki programme)**	3,510,000.00	**-**
22021079	**Contribution to PHC staff Pension**	11,739,854.93	
	SUB-TOTAL		**17,688,635.38**

052100100300 RURAL WATER SUPPLY SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**		**-**

22020415	**Maintenance of water facilities**	161,801,742.69	**-**
	SUB-TOTAL		**161,801,742.69**

055200100100 TRADITIONAL OFFICER SECTION

CODE	TITLE	AMOUNT	
22040103	**Contribution to Emirate council**	117,984,112.91	**-**
	SUB-TOTAL		**117,984,112.91**

055100100100 COMMUNITY DEVELOPMENT SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**	420,000.00	**-**
22020301	**Office Materials and Consumerble**	4,064,000.00	**-**
22021044	**Committee and Commissions**	31,150,280.56	
	SUB-TOTAL		**35,634,280.56**

055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION

CODE	TITLE	AMOUNT	
22020102	**Local Travel and Transport**	250,000.00	**-**
22020301	**Office Materials and Consumerbles**	3,350,000.00	**-**
22021003	**Allura da zare Programme(JBC)**	570,000.00	**-**
	SUB-TOTAL		**4,170,000.00**

055100100300 SOCIAL WELFARE SECTION

CODE	TITLE	AMOUNT	
22020601	**Local Travel and Transport**	2,282,500.00	**-**
22020301	**Office Materials and Consumerbles**	3,484,500.00	**-**
22040113	**Assitance and donation**	9,146,666.62	

22021057	**Casual Workers (Hisbah and Vigilant)**	276,000.00	**-**
22021082	**Social Security Benefits (Disable Allowance)**	7,555,000.00	
	SUB-TOTAL		**22,744,666.62**

055100100400 TRADE SECTION AND COOPERATIVES

CODE	**TITLE**	**AMOUNT**	
22020301	**Local Travel and Transport**		**-**
22020301	**Office Materials and Consumerbles**	80,000.00	
	SUB-TOTAL		**80,000.00**
	GRAND TOTAL		**1,238,357,894.99**

BABURA NOTE 17: CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	TOTAL
70611	Wall fence of 2 Grave yards babura & kanya	BUILDING SECTION	9,740,654.00	
70611	Construction of Five daily prayer at each ward	BUILDING SECTION	20,290,695.58	
70611	Const. of Township central gate Babura,kanya jigawa and garu	BUILDING SECTION	19,264,916.00	
70611	Renovation of Chairman duplex House	BUILDING SECTION	920,000.00	
70611	Purchase of furnirure Chairman duplex House	BUILDING SECTION	2,889,674.00	
70611		BUILDING SECTION		
70611	Cont, to Community Development	BUILDING SECTION	33,505,406.76	
70611	Purchase ofLG Secretary Furniture	BUILDING SECTION	2,800,000.00	
70611	Settelement of liabilities	BUILDING SECTION	23,655,500.00	
70841	Cont to Joint Project	BUILDING SECTION	286,417,501.00	
70841	Land Composation	BUILDING SECTION	9,300,000.00	
70841	Purchase of 3 Utl. Vech.	BUILDING SECTION	9,960,000.00	
70841	Purchase of official vehicle to CM	BUILDING SECTION	4,980,000.00	
70841	Purchase of 15nos. Utility	BUILDING SECTION	200,000.00	
70841	external work at BB guest Dutse	BUILDING SECTION	5,000,000.00	
70841	Purchase of furnirure to Hospital	BUILDING SECTION	5,775,000.00	
70521	Construction of Drainage across the LGA	LAND AND SURVEY SECTION	26,974,396.00	
				461,673,743.34

ECONOMIC SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70421	Purchase of Fertilizer	Agric Dept.	2,300,000.00	

70421	purcchase of grain	Agric Dept.	65,683,432.00	
70421	Completion slaughter slaves	Agric Dept.	2,848,240,00	
70421	Breeding women Empoweremnt	Agric Dept.	2,000,000.00	
70421	construction of waiting shade	Agric Dept.	5,986,864.38	
70421	Elecrification of Extention at Kula Quarters	Agric Dept.	3,148,245.79	
70421	Purchase of solar lightening system	Agric Dept.	44,677,693.00	
70630	Const. of market stall at Yarkirya	Rural water Supply	14,815,606.72	
70630	Construction of 5 No Hand Pumps across LGA	Rural water Supply	25,432,496.00	
70630	Purchasing of sumsable pump	Rural water Supply	8,235,000.00	
70630	Purchase motorrized Solar	Rural water Supply	18,800,000.00	
70630	Conversion of motorized water scheme	Rural water Supply	12,000,000.00	
70630	Conversion of 2 handpumps into Solar	Rural water Supply	17,950,000.00	
70630	Construction of Drainage at Kanya gari	Rural water Supply	6,916,073.00	
70630	Construction of Drainage at Kuzunzumi	Rural water Supply	12,319,024.00	
70630	Eresion control at Babura	Rural water Supply	14,321,080.00	
70630	Purcahse of hand pump materials	Rural water Supply	53,673,711.00	
	SUB TOTAL			**308,259,225.89**

SOCIAL SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70912	2% Construction in State University	Education	75,805,596.74	
70912	Construction of 1Block Islamiyya	Education	800,000.00	
70912	Construction of Islamiyya School 2 No. per ward		13,614,395.00	

70912	Renovation of Basic Health Centers	Education	7,947,876.00	

70912	Purchase of Public Address System	Education	1,000,000.00	
70912	Purchase of capable /amplifier	Education	1,015,250.00	
70810	Purchase of relieve materials	Youth, Sport and Culture	17,875,000.00	
	SUB TOTAL			**118,058,117.74**
	GRAND TOTAL			**887,991,086.97**

NOTE 18 :DETAILS OF PROCEED FROM LOAN

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

NOTE 19: OTHER NON CURRENT LIABILITIES	
OTHER NON CURRENT LIABILITIES	
CURRENT YEAR NCL	73,885,638.00
PREVIOUS YEAR NCL	73,885,638.00
MARGIN	-

NOTE 20: CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	36,006,117.75
OVERHEAD ACCOUNT	5,761,268.12
SALARY ACCOUNT	698,292.28
SALARY ACCOUNT II	2,240,745.63
LOAN ACCOUNT	982,317.66
OTHERS ACCOUNT (ACCESS BANK)	
REVENUE ACCOUNT	729,154.64
SALARY ACCOUNT (DROMANT)	
TOTAL	**46,417,896.08**

NOTE 21:ADVANCES

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

NOTE 22: ACCUMULATED FUND

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

NOTE23: DETAILS OF NON CURRENT LIABILITIES FOR THE YEAR ENDED 2023

PAYE	973,408.00
NULGE	36,476.00
8% CPS	3,821,678.00
MHWUN	1,497,896.00
PARTY CONTR.	1,964,263.00
RET.MONEY	42,866,793.00
5%WHT	4,102,582.00
GOVT TAX	-
7.5% VAT	12,191,889.00
OTHERS	6,430,653.00
TOTAL	**73,885,638.00**

SUPPLEMENTARY NOTE ON PERSONEL COST
COMPARATIVE OF ACTUAL AND BUDGETED

CODE	CODE	ACTUAL 2023	2023 BUDGETED	VARIANCES
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	37,754,022.64	34,539,178	(3,214,844.64)
11200100100	Legislative Council	43,480,751.84	19,002,795	(24,477,956.84)
12500100100	Administrative and General service	34,210,595.68	54,837,617	20,627,021.32
		115,445,370.16	**108,379,590**	**(7,065,780.16)**
20000000000	ECONOMIC SECTOR			-
021500100100	Agriculture Section	16,398,600.27	24,639,948	8,241,347.73
021500100200	Forestry Section	12,467,027.32	11,763,792	(703,235.32)
021500100300	Livestock Section (Vetrinary)	52,149,196.41	29,846,716	(22,302,480.41)
022000100100	Treasury Account Section	22,872,017.48	25,195,116	2,323,098.52
022000100300	Internal Audit	5,823,478.78	2,866,284	(2,957,194.78)
022000300000	Planning, Research & Statistics De	94,523,478.21	149,942,512	55,419,033.79
22000300200	Monitoring & Evaluation		-	-
22000300300	Statistics		-	-
022000100100	Treasury Revenue Section	17,065,726.08	19,584,960	2,519,233.92
023400100100	Road & Communication Section	16,765,702.46	6,648,915	(10,116,787.46)
023400100200	Mechanical Section	13,839,445.45	11,695,890	(2,143,555.45)

023400100300	Electrical Section	14,139,123.44	9,213,584	(4,925,539.44)
023400100400	Land & Survey Section	15,642,470.00	7,126,150	(8,516,320.00)
023400100500	Building Section	9,665,325.00	5,454,456	(4,210,869.00)
	SUB-TOTAL	**291,351,590.90**	**303,978,323**	**12,626,732.10**
30000000000	SOCIAL SECTOR			-
051700000000	Local Education Authority			-
051700100100	Education (Non-Teaching Staff)	95,842,178.00	67,568,660	(28,273,518.00)
051700100200	Education (Teaching Staff)	538,375,093.11	604,571,299	66,196,205.89
051700100300	Adult Education		-	-
051700100400	Other Education		-	-
052100100100	Preventive	91,391,355.07	93,945,436	2,554,080.93
052100100200	Curative	245,886,848.58	237,009,287	(8,841,561.58)
052100100300	Rural Water Supply	11,824,753.72	5,320,124	(6,504,629.72)
055200100100	Traditional Officer (District Head Office)		-	-
055100100100	Community Development Section	12,877,299.32	19,935,136	7,057,836.68
055100100200	Information, Youth, Sport & Cultur	11,618,996.62	4,175,321	(7,443,675.62)
055100100300	Social Welfare Section	13,245,003.76	5,761,786	(7,483,217.76)
055100100400	Trade Section and Cooperatives	10,555,442.91	7,711,191	(2,844,251.91)
	SUB-TOTAL	**1,031,616,971.09**	**1,046,034,240**	**14,417,268.91**
				-
	GRAND TOTAL	**1,438,413,932.15**	**1,458,428,153**	**19,978,220.85**

SUPPLEMENTARY NOTE ON OVERHEAD COSTS
COMPARATIVE OF ACTUAL AND BUDGETED

CODE	CODE	ACTUAL 2023	BUDGETED 2023	VARIANCES
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	40,377,359.00	46,000,000	5,622,641.00
11200100100	Legislative Council	52,160,595.68	45,000,000	(7,160,595.68)
12500100100	Administrative and General service	69,581,647.11	49,000,000	(20,581,647.11)
		162,119,601.79	**140,000,000**	(22,119,601.79)

20000000000	ECONOMIC SECTOR			
021500100100	Agriculture Section	1,900,000.00	3,000,000	1,100,000.00
021500100200	Forestry Section	1,090,000.00	2,500,000	1,410,000.00
021500100300	Livestock Section (Vetrinary)	200,000.00	5,100,000	4,900,000.00
022000100100	Treasury Account Section	350,011,765.83	297,750,000	49,638,234.17
022000100300	Internal Audit	50,000.00	600,000	550,000.00
022000300000	Planning, Research & Statistics Dep	5,385,000.00	10,300,000	4,915,000.00
22000300200	Monitoring & Evaluation		-	-
22000300300	Statistics		-	-
022000100100	Treasury Revenue Section	4,380,826.29	8,100,000	3,719,173.71
023400100100	Road & Communication Section	120,000.00	2,900,000	2,780,000.00
023400100200	Mechanical Section	30,485,847.55	23,000,000	(7,485,847.55)
023400100300	Electrical Section	219,866,594.63	121,300,000	(98,566,594.63)
023400100400	Land & Survey Section	50,000.00	1,300,000	1,250,000.00
023400100500	Building Section	16,114,982.39	8,300,000	(7,814,982.39)
	SUB-TOTAL	**629,655,016.69**	**586,050,000**	(43,605,016.69)
30000000000	SOCIAL SECTOR			
051700000000	Local Education Authority			
051700100100	Education (Non-Teaching Staff)	13,733,000.00	10,000,000	(3,733,000.00)
051700100200	Education (Teaching Staff)	49,798,790.35	50,000,000	201,209.65
051700100300	Adult Education		7,157,880	7,157,880.00
051700100400	Other Education		300,000	300,000.00
052100100100	Preventive	22,948,048.00	23,000,000	51,952.00
052100100200	Curative	17,688,635.38	39,500,000	21,811,364.62
052100100300	Rural Water Supply	161,801,742.69	83,500,000	(78,301,742.69)
055200100100	Traditional Officer (District Head O	117,984,112.91	103,000,000	(14,984,112.91)
055100100100	Community Development Section	35,634,280.56	21,550,000	(14,084,280.56)
055100100200	Information, Youth, Sport & Cultur	4,170,000.00	3,980,000	(190,000.00)
055100100300	Social Welfare Section	22,744,666.62	21,686,000	(1,058,666.62)
055100100400	Trade Section and Cooperatives	80,000.00	2,300,000	2,220,000.00
	SUB-TOTAL	**446,583,276.51**	**365,973,880**	(80,609,396.51)
	GRAND TOTAL	**1,238,357,894.99**	**990,123,880.00**	**(146,334,014.99)**

SUPPLEMENTARY NOTE ON CAPITAL EXPENDITURE
COMPARATIVE OF ACTUAL AND BUDGETED COST

DETAILS	ACTUAL 2023	BUDGETED 2023	VARIANCE
ADMINISTRATIVE SECTOR	461,673,743.34	376,857,140	(84,816,602.98)
ECONOMIC SECTOR	308,259,225.89	347,269,264	39,010,038.42
GRAND TOTAL	**887,991,086.97**	**846,233,227.30**	**(41,757,859.67)**

ANNEX TO FINANCIAL STATEMENT BABURA LOCAL GOVERNMENT AREA								
		FY 2022			**FY 2023**			
	Final Budget	**Recurrent**	**Capital**	**Total**	**Final Budget**	**Recurrent**	**Capital**	**Total**
ADMINISTRATION SECTOR				-				-
OFFICE OF THE LG CHAIRMAN				-				-
Chairman	61,655,462.00	77,665,505.32		77,665,505.32	80,539,178.00	78,131,381.64		78,131,381.64
Vice-Chairman				-				-
INTERNAL AUDIT	2,000,490.00			-	3,466,284.00	5,873,478.78		5,873,478.78
ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN				-				-
LOCAL GOVT COUNCIL				-				-
THE COUNCIL	39,002,795.00	55,106,631.82		55,106,631.82	64,002,795.00	95,641,347.52		95,641,347.52
ASSISTANTS/AIDES/ADVISERS				-				-
COUNCIL COMMITTEES				-				-
OFFICE OF THE HOUSE LEADER				-				-
OFFICE OF THE DEPUTY LEADER				-				-
OFFICE OF THE MAJORITY LEADER				-				-
OFFICE OF THE DEPUTY MAJORITY LEADER				-				-
OFFICE OF THE MINORITY LEADER;				-				-
OFFICE OF THE DEPUTY MINORITY LEADER				-				-
OFFICE OF THE CHIEF WHIP				-				-
OFFICE OF THE DEPUTY CHIEF WHIP				-				-
CLERK TO THE HOUSE				-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE				-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE				-				-
ADMINISTRATION & GENERAL SERVICES				-				-
ADMINISTRATION & GENERAL SERVICES	177,668,643.00	125,071,493.65	143,448,019.00	268,519,512.65	153,537,616.70	103,792,242.79		103,792,242.79
SECRETARY TO THE LOCAL GOVERNMENT				-				-
SECRETARY TO THE LOCAL GOVERNMENT				-				-

ECONOMIC SECTOR				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	159,228,980.00	75,298,859.27		75,298,859.27	134,398,696.20	84,204,824.00	123,796,235.17	208,001,059.17
DEPARTMENT FINANCE AND SUPPLIES				-				-
DEPARTMENT FINANCE AND SUPPLIES	312,597,000.00	327,341,911.77		327,341,911.77	452,530,076.00	394,330,335.68		394,330,335.68
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY				-				-
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	344,972,036.00	180,880,108.63	40,662,795.86	221,542,904.49	682,683,305.36	336,689,490.92	461,673,743.34	798,363,234.26
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS				-				-
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	165,920,128.00	335,792,390.91	78,773,984.56	414,566,375.47	10,300,000.00	99,908,478.21		99,908,478.21
WATER, SANITATION & HYGIENE (WASH)				-				-
WATER, SANITATION & HYGIENE (WASH)	461,794,341.00	213,832,802.44		213,832,802.44	631,824,930.40	173,626,496.41	184,462,990.72	358,089,487.13
SOCIAL SECTOR				-				-
WOMEN DEVELOPMENT OFFICE				-				-
WOMEN DEVELOPMENT OFFICE				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT	115,876,132.00	80,815,125.44	33,840,112.53	114,655,237.97	94,089,157.00	95,136,693.17	17,875,000.00	113,011,693.17
DEPARTMENT OF EDUCATION				-				-
DEPARTMENT OF EDUCATION,	902,229,983.00	731,613,536.66	24,334,264.30	755,947,800.96	827,479,388.34	697,749,061.46	100,183,117.74	797,932,179.20
PRIMARY SCHOOL TEACHERS				-				-
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF INFORMATION	78,330,590.00			-	56,933,833.00	15,788,996.62		15,788,996.62
DEPARTMENT OF SPORTS AND CULTURE				-				-
DEPARTMENT OF SPORTS AND CULTURE				-				-
DEPARMENT OF PRIMARY HEALTH CARE (PHC)				-				-

DEPARMENT OF PRIMARY HEALTH CARE (PHC)				-		377,914,887.03		377,914,887.03
ENVIRONMENTAL HEALTH UNIT				-				-
TRADITIONAL RULERS' COUNCIL				-				-
TRADITIONAL RULERS' COUNCIL	70,000,000.00	129,521,851.00		129,521,851.00	103,000,000.00	117,984,112.91		117,984,112.91
	2,891,276,580.00	**2,332,940,216.91**	**321,059,176.25**	**2,653,999,393.16**	**3,294,785,260.00**	**2,676,771,827.14**	**887,991,086.97**	**3,564,762,914.11**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023

I have examined the Financial Statements which have been prepared by the Management of Babura Local Government Council under the accounting policies set out therein.

SCOPE

The audit was conducted in accordance with International Standards on Auditing (ISA). An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the council in the preparation of the Financial Statements which was adequately disclosed.

I have examined the accounts for the year ended 31st December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended) and the books of account were adequately kept.

OUR OPINION

I have obtained relevant information's and explanations required, and in my own opinion, the Statement of Financial Position as well as supporting accounts and statements exhibit a true and fair view on the affairs of Babura Local Government Council as at 31st December,2023 subject to the observations and comments contained in the body of this reports.

24/6/2024

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

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS:

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

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

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

3. INDEPENDENT REVENUE:

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

4. BANK RECONCILIATION STATEMENTS:

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

5. BUDGET PERFORMANCE:

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

REVENUE AND EXPENDITURE

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

1. TOTAL REVENUE:

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

i. RECURRENT EXPENDITURE:

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

ii. CAPITAL EXPENDITURE:

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

iii. RECOMMENDATIONS

a. New avenues should be exploiting in order to improve local government council's internal revenue.
b. More spending on recurrent items is drastically reduced.

The local government should direct more resources on capital projects.

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

Queries amounting to the sum of Seven Hundred and Eighty Four Million, Eight Hundred and Thirty Two Thousand, Eighteen Naira Sixty Three Kobo (₦784,832,018.63) was issued to Babura Local Government Council and the sum of Seven Hundred and Eighty One Million, Eighty Two Thousand, Eighteen Naira Sixty Three Kobo(₦781,082,018.63) was responded and verified, where, Three Million, Seven Hundred and Fifty Thousand Naira (₦3,750,000.00) remained unresolved. The council is urged to resolve the outstanding. Below is the table for the Details.

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

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

i. All books of account related to the current financial year were adequately kept.
ii. Each and every department of the Local Government was visited and information given therein was verified.
iii. The local government should explore more sources of revenue to avoid over spending on statutory allocation.
iv. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND LOCAL QUEERIES

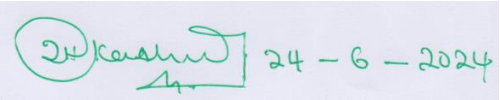
Queries amounting to the sum of Seven Hundred and Eighty Four Million, Eight Hundred and Thirty Two Thousand, Eighteen Naira Sixty Three Kobo (₦784,832,018.63) was issued to Babura Local Government Council and the sum of Seven Hundred and Eighty One Million, Eighty Two Thousand, Eighteen Naira Sixty Three Kobo(₦781,082,018.63) was responded and verified, where, Three Million, Seven Hundred and Fifty Thousand Naira (₦3,750,000.00) remained unresolved. The council is urged to resolve the outstanding.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Babura Local Government staff and Local Education Authorities. To this effect, a sum of Sixty Nine (69) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred and Thirty Six Million, Seven Hundred and Thirty Seven Thousand, Two Hundred and Eighty Five Naira N136,737,285.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Thirty (42) numbers of staff retired and deceased owed Babura Local Government Council, the sum of Eight Million, Six Hundred and Forty Two Thousand , Seven Hundred and Thirty Nine Naira N8,642,739.00 only which has to been deducted and remitted back by the pension administration.



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

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

Incase of reply please quote
Ref. No.....

Date:.....

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

4. QUERY NO ALG/RNG/20/BBR/LQ10/023 Captained PAYMENT FOR ITEMS PAID BUT NOT COLLECTED: To the tune of five million three hundred and fourty one thousand, four hundred and thirty naira seventy six kobo (₦5,351,430.76) Only paid for the items not collected.

The said items were now taken into the store charge SRV, SIV, Invoice e.t.c were now attached to support the payment.

5. QUERY NO ALG/RNG/20/BBR/LQ 13/023 Captioned PAYMENT FOR WORK/ SERVICES NOT RENDERED: To the tune of four million three hundred and fourty thousand naira (₦4,350,000.00) only indicating the items is there on the district head office and the remaining balance should be paid nest time and it is there in the payment vouchers stated
6. QUERY NO ALG/RNG/20/BBR/LQ 12/023 Captioned Payment of work not done to tune one million eight hundred sixty eight thousand and seven hundred and fifty one naira ten kobo (₦1,868,751.10) only is a support given to the community by the local government to construct a mosque with the community.

The chairman called the community Leader and here distension with then and now the project is on process.
Thank for your usual cooperation and understanding.
Best regards.

17/04/24

Lawan Isma'il
Babura Local Government
Chairman

DCA
Pls deal
AG 23/4/24

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

Incase of reply please quote
Ref. No BBRLG/ADM/AG/VOLII/023

Date:.....
17/4/2024

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

The Auditor General

Local government Audit

Jigawa State

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

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

1. QUERY NO ALG/RNG/20/BBR/LQ~~07~~11/023 CAPTWNED UN-PRESENTED PAYMENT VOUCHERS QCT:- To the tune of Fourty three million three hundred and sixty thousand naira (~~₦43,388.43~~ ₦43,360,388.43) only with requirement made with out supporting payment vouchers now is observed the payment vouchers were messing during the Audit inspection. However the all payment vouchers ware found and ready for Auditing re inspection.
2. QUERY NO ALG/RNG/20/BBR/LQ ~~08~~12/023 Captioned IRREGULAR PAYMENT, To the tune of thirty two million, eight hundred and ninety one thousand four hundred and thirty naira twenty eight kobo only. (₦32,891,430.28) Indicating were paid with out necessary supporting documents but now all the supporting document i.e SRV, SIV, Invoices, Council extract e.t.c were attached to the vouchers for your notice.
3. QUERY NO ALG/RNG/20/BBR/LQ ~~19~~13/023 Captioned Un-ACCOUNTED EXPENDITURE OCT-DEC 2023, To the tune of sixty four million five Hundred and Ninety five thousand, two hundred and seventy five naira, seventy

DDCA
Pls deal above and act accordingly
23/4
DCA

DCA
Pls deal
AG
23/4/24

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

Incase of reply please quote
Ref. No. BBLG/STM/49/VOL.III

Date: 30/01/2024

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL JIGAWA STATE
5/2/24
RECEIVED

The Auditor general
Local Government Audit
Jigawa state

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

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

Query No: ALG/RNG/ZO/BBR/LQ7/023. Captioned" IRREGULAR PAYMENT to the tune of twenty Million Four Hundred and Forty Thousand Three Hundred Naira (N 20,440,300.00) only with requirement of cash receipt, SRY, list of beneficiaries and or location have all been attached for your persual.

Query NO: ALG/RNG/ZO/BBR/LQ8/023 captioned" UN- PRESENTED PAYMENT VOUCHERS:
To the tune of Seven Million, Two Hundred and fifty Eight Thousand Three Hundred and Seventy Six naira Fifty Eight Kobo (N 7,258,376.58k) only indicating non available of payment vouchers as at the time of this audit exercise all payment vouchers to this regard have been provided and now available.

Query No: ALG/RNG/ZO/BBR/LQ9/023 captioned" UNPRE – AUDITED PAYMENT VOUCHER'S to the tune of fourteen Million Seven Hundred and Three Thousand Eight Hundred and Three Naira Forty Six Kobo (N 14,703,803.46) only for vouchers have been presented to internal auditor office and had already cleared

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

Kindly accept the assurance of my esteemed regard please

LAWAN ISMA'IL
HONOURABLE CHAIRMAN
BABURA LOCAL GOVERNMENT

DCA
Pls Send to verify
AG 5/2/24
DAREA

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

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

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

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

Kindly accept the assurance of my esteemed regard please.

Dogal For

Lawan Ismail
Honourable Chairman

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town

In case of reply please quote
Ref. No BBRLG/ADM/AG/VOL.II/023

Date:.....03/05/2024

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

DGA
Pls deal
AG 28/5/24

The Auditor General,
Local Government Audit,
Jigawa State.

RE-AUDIT QUERIES NO. ALG./RNGZ0/BBR/LQ6/2023;LQ10/023 AND LQ15/025

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

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

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

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

Pls see above and accordingly

BABURA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Babura-Town.

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

Date: 29/08/2023

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT COUNCIL JIGAWA STATE
12/9/23
RECEIVED

The Auditor General
Local Government Auditor
Dutse
Jigawa State

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

I wish to write and respond that the outstanding expenditure amounted to ***₦40,416,641.50*** made in the cash book is due to some correction in the cash book.

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

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

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

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

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

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

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/RNG/ZO/BBR/LQ 13/023

The, Chairman, Babura *Local Government*

Audit Form 1

Station: Babura

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount N: 4,350,000:00

Payee: Various

Nature of Payment; Services

Date:

AUDIT QUERRY

PAYMENT FOR WORK/SERVICES NOT RENDERED

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

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

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

28/3/2024

Baba Abba Sambo
Area Auditor
Babura Local Govt.

DCA
Pls deal

AG 28/3/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

16

Local Querry No.: ALG/RNG/ZO/BBR/LQ 12/023

The, Chairman,
Babura
Local Government

Audit Form 1

Station: Babura

Pv. No.: 97 *Date:* 23/11/23

Head 70841 *Sub Head:* 17

Amount N: 1,868,751:10

Payee: Ayuba Ahmed Marke

Nature of Payment: Const. of 5 Daily Prayers Mosque

Date:

AUDIT QUERRY

PAYMENT OF WORK NOT DONE

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

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

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

28/3/2024

Baba Abba Sambo
Area Auditor
Babura Local Govt.

DCA

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/RNG/ZO/BBR/LQ 11/023 15

The, Chairman, Babura *Local Government*

Audit Form 1
Station: Babura
Pv. No.: CC *Date:* CC
Head 023410010050C *Sub Head:* 22020401
Amount N: 500,000
Payee: Yusuf Isah S/Gabas
Nature of Payment; Supply of Office & House Furniture
Date:

AUDIT QUERRY

PURCHASE OF FURNITURE

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

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

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

DCA
Pls deal
24 AG. 28/3/24
DD

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