



# JIGAWA STATE

LOCAL GOVERNMENT COUNCILS

# 2019

**ANNUAL REPORT &  
CONSOLIDATED ACCOUNT**

For The Year Ended 31st December, 2019  
In Respect of the 27 Local Government Councils

**2019**  
**ANNUAL REPORT &**  
**CONSOLIDATED ACCOUNT**  
For The Year Ended 31st December, 2019  
In Respect Of The  
**27 LOCAL GOVERNMENT COUNCILS**



**OFFICE OF THE AUDITOR GENERAL**  
**LOCAL GOVERNMENT AUDIT**  
**New Secretariat Complex**  
**Dutse, Jigawa State**  
**Nigeria.**



## NATIONAL ANTHEM

Arise, O Compatriots, Nigeria's Call Obey  
To Serve Our Fatherland  
With Love And Strength And Faith  
The Labour Of Our Heroes Past  
Shall Never Be In Vain  
To Serve With Heart And Might  
One Nation Bound In Freedom, Peace And Unity.

Oñ God Of Creation, Direct Our Noble Cause  
Guide Our Leaders Right  
Help Our Youth The Truth To Know  
In Love And Honesty To Grow  
And Living Just And True  
Great Lofty Height Attain  
To Build A Nation Where Peace And  
Justice Shall Reign

## NATIONAL PLEDGE

I Pledge To Nigeria, My Country  
To Be Faithful, Loyal And Honest  
To Serve Nigeria With All My Strength  
To Defend Her Unity  
And Uphold Her Honour And Glory  
So Help Me God.





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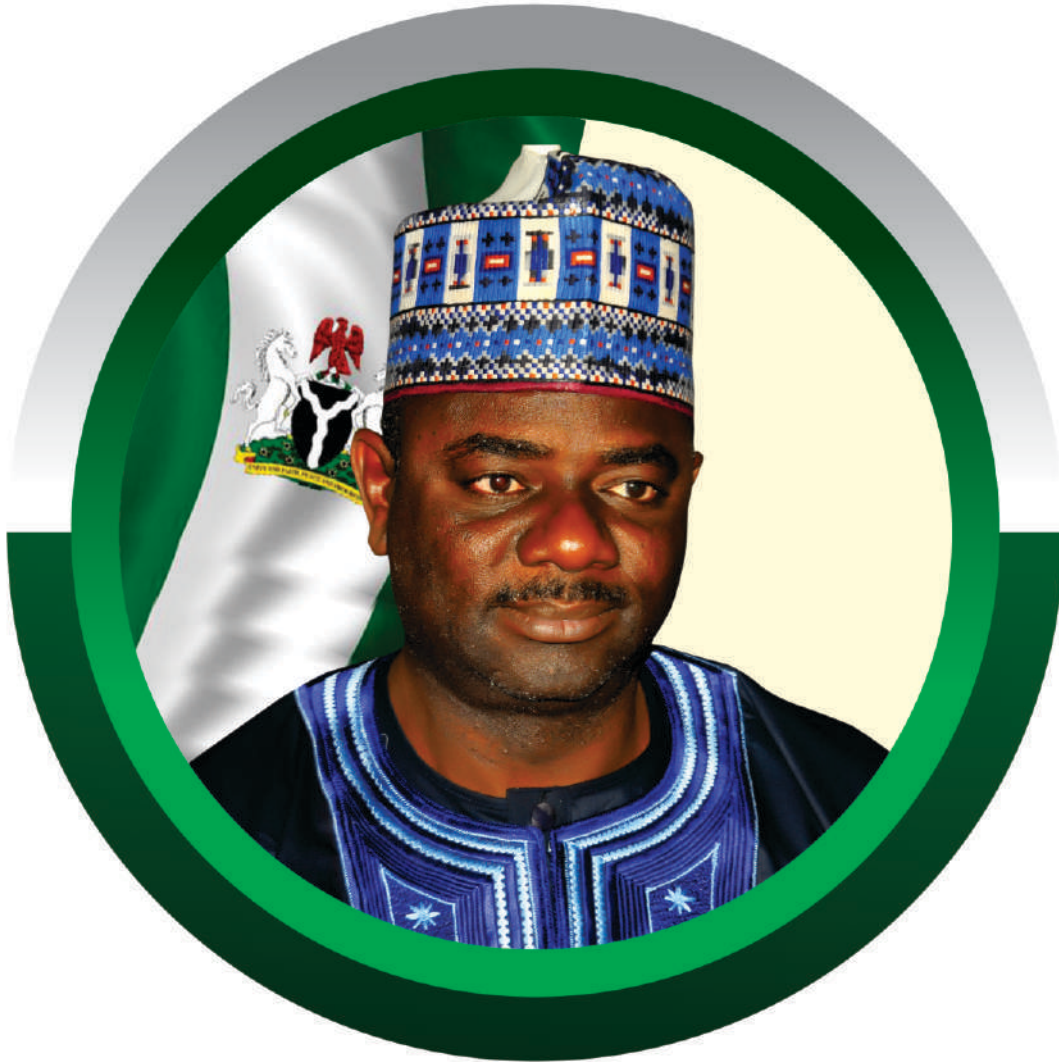
His Excellency

**MUHAMMADU**  
**BADARU ABUBAKAR MON, mni**  
EXECUTIVE GOVERNOR, JIGAWA STATE



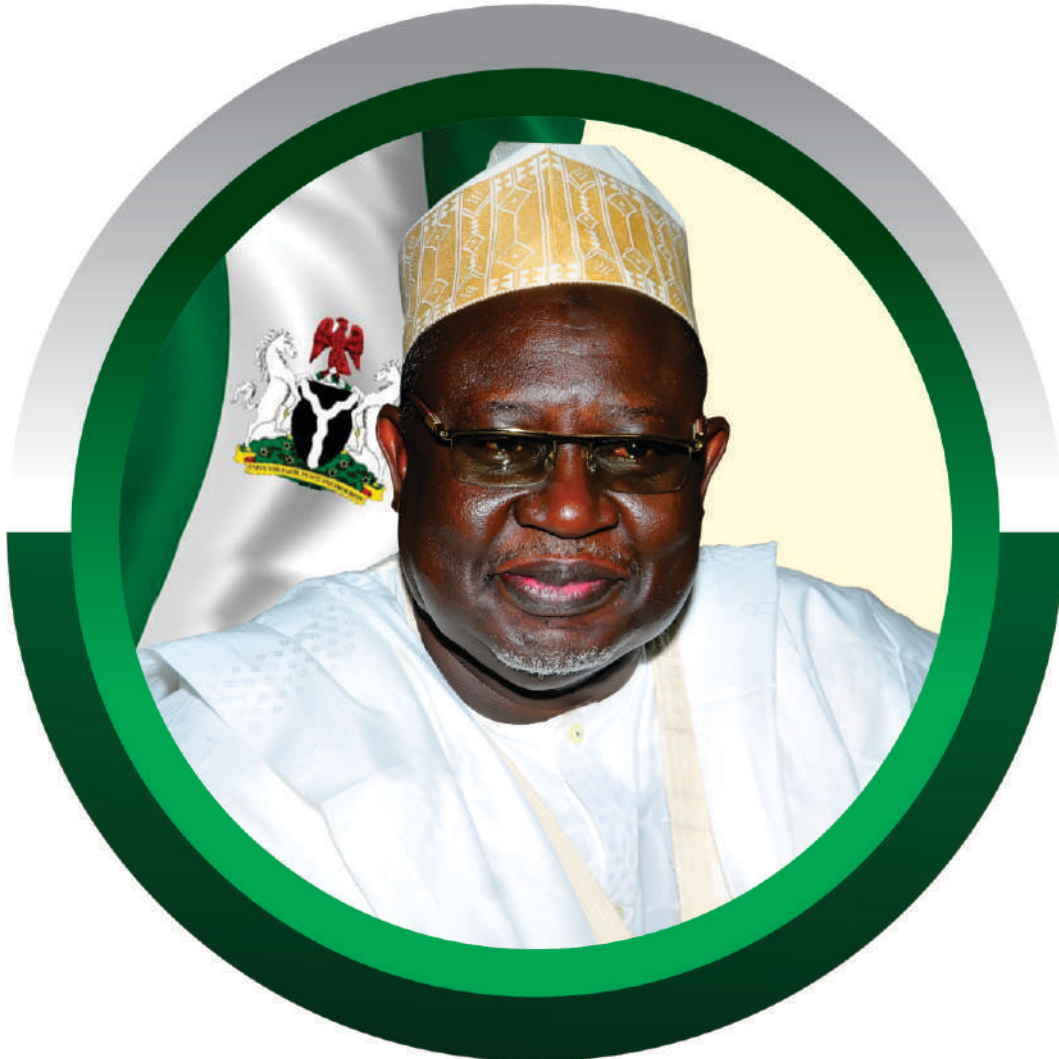
His Excellency

**ALH. UMAR NAMADI**  
DEPUTY GOVERNOR, JIGAWA STATE

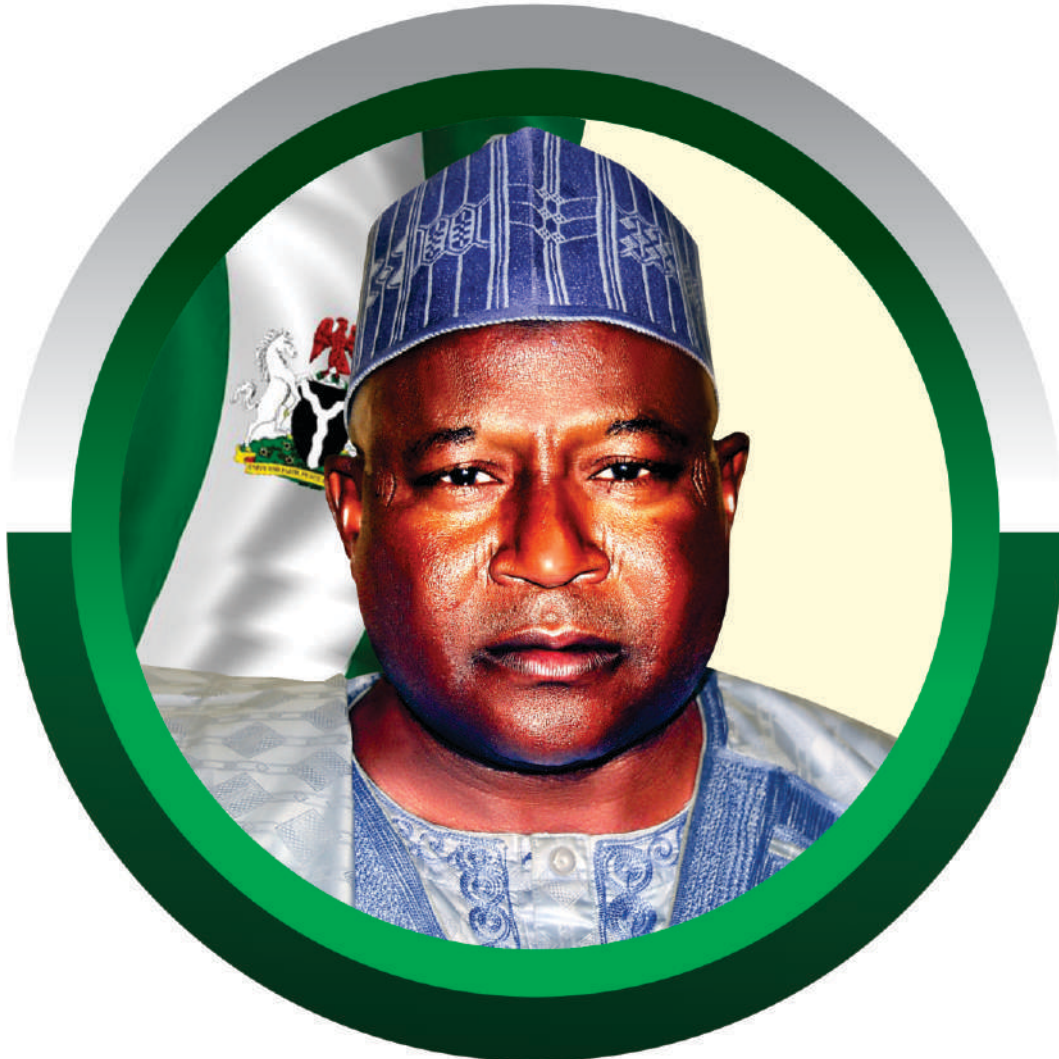


**RT. HON. IDRIS GARBA**  
THE SPEAKER  
JIGAWA STATE HOUSE OF ASSEMBLY





**ALH. ABDULKADIR FANINI**  
THE SECRETARY  
TO THE STATE GOVERNMENT



**ALH. USAINI ALI KILA**  
HEAD OF THE CIVIL SERVICE  
JIGAWA STATE



**KABIRU HASSAN SUGUNGUN**  
HON. COMMISSIONER  
MINISTRY FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT





**UMAR B. IBRAHIM GURI**

Ag. AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT

# LOCAL GOVERNMENT COUNCIL CHAIRMEN



**HON. UMAR MUSA KALGWAI**  
THE EXECUTIVE CHAIRMAN  
AUYO LOCAL GOVERNMENT COUNCIL



**HON. MUHAMMAD IBRAHIM**  
THE EXECUTIVE CHAIRMAN  
BABURA LOCAL GOVERNMENT COUNCIL



**HON. MUHD. IDRIS WADA**  
THE EXECUTIVE CHAIRMAN  
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL



**HON. MUHAMMAD JAJI DOLE**  
THE EXECUTIVE CHAIRMAN  
BIRNINWA LOCAL GOVERNMENT COUNCIL



**HON. HUDU BABANGIDA**  
THE EXECUTIVE CHAIRMAN  
BUJI LOCAL GOVERNMENT COUNCIL



**HON. IBRAHIM YAKUBU YARGABA**  
THE EXECUTIVE CHAIRMAN  
DUTSE LOCAL GOVERNMENT COUNCIL



**HON. IBRAHIM YA'U**  
THE EXECUTIVE CHAIRMAN  
GAGARAWA LOCAL GOVERNMENT COUNCIL



**HON. GALI MUKTAR GARKI LG**  
THE EXECUTIVE CHAIRMAN  
GARKI LOCAL GOVERNMENT COUNCIL



**HON. AMINU SANI GUMEL**  
THE EXECUTIVE CHAIRMAN  
GUMEL LOCAL GOVERNMENT COUNCIL



# LOCAL GOVERNMENT COUNCIL CHAIRMEN



**HON. BARKONO JAJI ADIYANI**  
THE EXECUTIVE CHAIRMAN  
GURI LOCAL GOVERNMENT COUNCIL



**HON. MOHD. DANASABE SARA**  
THE EXECUTIVE CHAIRMAN  
GWARAM LOCAL GOVERNMENT COUNCIL



**HON. SALEH AHMED ZAUMA**  
THE EXECUTIVE CHAIRMAN  
GWIWA LOCAL GOVERNMENT COUNCIL



**HON. ABDULLAHI MAI KANTI MUHAMMAD**  
THE EXECUTIVE CHAIRMAN  
HADEJIA LOCAL GOVERNMENT COUNCIL



**HON. MAGAJI INUWA**  
THE EXECUTIVE CHAIRMAN  
JAHUN LOCAL GOVERNMENT COUNCIL



**HON. GARBA A. ABDLLAHI**  
THE EXECUTIVE CHAIRMAN  
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL



**HON. AHMED YAHAYA MARKE**  
THE EXECUTIVE CHAIRMAN  
KAUGAMA LOCAL GOVERNMENT COUNCIL



**HON. JAMILU UWAIS ZAKI**  
THE EXECUTIVE CHAIRMAN  
KAZAURE LOCAL GOVERNMENT COUNCIL



**HON. SALISU GARBA KUBAYO**  
THE EXECUTIVE CHAIRMAN  
KIRKASAMMA LOCAL GOVERNMENT COUNCIL



# LOCAL GOVERNMENT COUNCIL CHAIRMEN



**HON. ISYAKU ADAMU**  
THE EXECUTIVE CHAIRMAN  
KIYAWA LOCAL GOVERNMENT COUNCIL



**HON. SANI DAHIRU**  
THE EXECUTIVE CHAIRMAN  
MAIGATARI LOCAL GOVERNMENT COUNCIL



**HON. USAINI UMARU**  
THE EXECUTIVE CHAIRMAN  
MALAM MADORI LOCAL GOVERNMENT COUNCIL



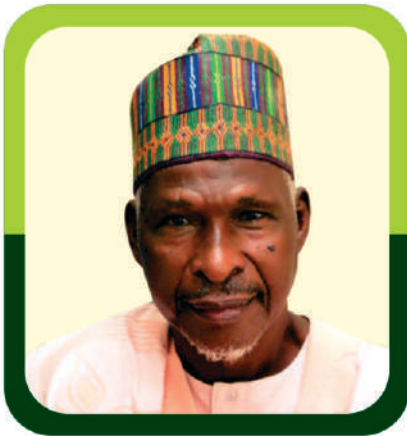
**HON. MUHAMMAD A. AGUFA**  
THE EXECUTIVE CHAIRMAN  
MIGA LOCAL GOVERNMENT COUNCIL



**HON. ABDULRASHID ILLA RINGIM**  
THE EXECUTIVE CHAIRMAN  
RINGIM LOCAL GOVERNMENT COUNCIL



**HON. SALISU SANI RONI**  
THE EXECUTIVE CHAIRMAN  
RONI LOCAL GOVERNMENT COUNCIL



**HON. JAFARU MUHAMMAD SULE**  
THE EXECUTIVE CHAIRMAN  
TANKARKAR LOCAL GOVERNMENT COUNCIL



**HON. BAFFA YAHAYA TAURA**  
THE EXECUTIVE CHAIRMAN  
TAURA LOCAL GOVERNMENT COUNCIL



**HON.. DAUDA DAN'AUWA**  
THE EXECUTIVE CHAIRMAN  
YANKWASHI LOCAL GOVERNMENT COUNCIL



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
CONSOLIDATED REPORT OF THE AUDITOR GENERAL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL**

We have examined the Financial Statements on pages 4-9 which have been prepared under the Accounting policies set out on page 3.

**RESPECTIVE RESPONSIBILITIES OF TREASURERS AND THE AUDITOR GENERAL**

The Local Government Treasurers are responsible for the preparation of the Financial Statements. It is the responsibility of the Auditor General to Audit and form an independent opinion based on our Audit on the Financial Statements and report our opinion to all stakeholders.

**SCOPE**

We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and disclosures in the Financial Statements. It also includes an assessment of significant estimate and judgement made by the Councils in the preparation of the Financial Statements and whether the Accounting policies were appropriate in the Council circumstances, consistently applied and adequately disclosed.

We planned and performed our Audit so as to obtain all information and explanations we considered necessary and to provide sufficient evidence to give reasonable assurances that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statements and assessed whether the Councils books and Accounts had been properly kept.

**OUR OPINION**

- (i). The books of Accounts had been properly kept
- (ii). The Financial Statements referred to above which are in agreement with the books of Account give true and fair view of Statement of affairs as at 31<sup>ST</sup> December, 2019 and its surplus/(deficit) for the year ended on that date, and in compliance with the provisions of the Model Financial Memoranda.

**UMAR IBRAHIM GURI (CPA)**  
**Ag. Auditor-General (Local Governments)**  
**Jigawa State.**





**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,  
CONSOLIDATED REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

**AUDIT CERTIFICATION**

We have examined the Financial Statements of all the twenty-seven (27) Local Government Councils of the Jigawa State as at 31<sup>st</sup> December, 2019 in accordance with section 125(2)(4) and (5) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 92-99 of Jigawa State Local Government Law No.7 of 2007 (as amended). I have obtained all information and explanation required for Audit purpose.

Hence, in my opinion, the Financial Statements give true and fair view of the state of affairs of the Local Government Councils of Jigawa State as at 31<sup>st</sup> December, 2019 subject to the observations in the Management reports.

**Umar Ibrahim Guri (CPA)  
Ag. Auditor-General (Local Governments)  
Jigawa State.**



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

**STATEMENT OF ACCOUNTING POLICIES**

The Accounts have been prepared on cash basis under the guidelines of financial memorandum and in conformity with the new format recently adopted by the Federal Allocation Committee (FAAC) and the Nigerian Accounting Standard Board on Public Sector reporting.

**GRANTS**

The grants represent subventions received from the Statutory Allocation and Internally Generated Revenue for Recurrent and Capital Expenditure during the Financial Year Ended 31<sup>ST</sup> December, 2019.

**FIXED ASSET/DEPRECIATION**

Capital projects are stated at the certified value of work executed by the contractors plus other related costs. Fixed Assets are also stated at Historical cost, they were written off in the year of acquisition and no Depreciation was provided in the preparation of the Accounts.

**DEPOSITS AND ADVANCES**

Deposits and Advances have been treated on cash basis, and no Bad or Doubtful Debt were considered in the Accounts.

**INVESTMENTS**

All investment where applicable were valued at cost not at market value.



**STATEMENT ONE (1)**  
**JIGAWA STATE LOCAL GOVERNMENT COUNCILS**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS   | 2019                  | 2018                  |
|---|-----------------------|-----------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES :</b>    |                       |                       |
| Statutory Allocation                            | 49,612,677,929        | 50,036,207,017        |
| Capital Receipts                                | 3,296,232,380         | 5,140,864,094         |
| Internally Generated Revenue (IGR)              | 262,218,848           | 256,316,219           |
| <b>TOTAL RECEIPTS :</b>                         | <b>53,171,129,157</b> | <b>55,433,387,330</b> |
| <b>PAYMENTS :</b>                               |                       |                       |
| Office Of The Chairman                          | 1,240,981,910         | 1,420,551,242         |
| Office Of The Secretary                         | 970,221,950           | 931,645,841           |
| The Council                                     | 1,099,833,111         | 1,079,642,703         |
| Personal Management                             | 2,846,663,060         | 2,608,334,561         |
| Finance And Supply                              | 4,902,413,902         | 5,091,499,326         |
| Education                                       | 17,124,675,246        | 16,790,158,834        |
| Medical And Health                              | 6,244,778,433         | 4,385,934,356         |
| Agriculture & Natural Resources                 | 1,235,555,570         | 1,149,165,186         |
| Works And Housing                               | 2,738,539,760         | 2,169,183,640         |
| Traditional Office Holders                      | 2,421,765,009         | 2,578,419,606         |
| Social And Community Dev.                       | 2,029,408,504         | 2,047,032,839         |
| <b>TOTAL PAYMENTS</b>                           | <b>42,854,836,455</b> | <b>40,251,568,134</b> |
| Net Cash Flow From Operating Activities         | 10,316,292,702        | 15,181,819,196        |
| Capital Expenditure                             | 10,501,018,797        | 14,284,805,491        |
| Debtors And Prepayments                         | -                     | -                     |
| Deduction for Capital Expenditure               | -                     | -                     |
| Non Current Liabilities /Repayment of Loans     | -                     | -                     |
| <b>Net Cash Flow From Investment Activities</b> | <b>NIL</b>            | <b>897,013,705</b>    |
|   | <b>(184,726,095)</b>  |                       |
| <b>Cash Flow From Financing Activities</b>      |                       |                       |
| Advance/proceed from Loan /Borrowing            | 6,700,079             | 59,891,421            |
| Non Current Liabilities /Repayment of Loans     | 7,451,698             | 90,309,460            |
| Bank overdraft                                  | -                     | -                     |
| <b>Net cash Flow From Financing Activities</b>  | <b>14,151,777</b>     | <b>150,200,881</b>    |
| Net Increase /Decrease in cash & its Equivalent | <b>(170,574,318)</b>  | <b>1,047,214,586</b>  |
| Cash & Equivalent at 01/01/2019                 | 1,518,695,927         | 471,481,341           |
| Cash & Equivalent at 31/12/2019                 | <b>1,348,121,609</b>  | <b>1,518,695,927</b>  |



**STATEMENT TWO (2)**  
**JIGAWA STATE LOCAL GOVERNMENT COUNCILS**  
**STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT 31ST DECEMBER 2019.**

| DETAILS                              | NOT E S | ACTUAL 2019   |                      | ACTUAL 2018   |                      |
|--------------------------------------|---------|---------------|----------------------|---------------|----------------------|
|                                      |         | N             | N                    | N             | N                    |
| <b>ASSETS</b>                        |         |               |                      |               |                      |
| <b>CURRENT ASSETS</b>                |         |               |                      |               |                      |
| Cash & Bank Balance                  | 1       | 1,348,121,609 |                      | 1,518,695,927 |                      |
| Debtors                              |         |               |                      | -             |                      |
| Prepayments                          |         |               |                      | -             |                      |
| <b>Sub Total C/Assets</b>            |         |               | <b>1,348,121,609</b> |               | <b>1,518,695,927</b> |
| <b>NON CURRENT ASSETS:</b>           |         |               |                      |               |                      |
| Investment                           |         |               |                      |               |                      |
| Advance                              | 2       | 590,689,925   |                      | 597,390,004   |                      |
| <b>Total Non C/Assets</b>            |         |               | <b>590,689,925</b>   |               | <b>597,390,004</b>   |
| <b>Total Assets</b>                  |         |               | <b>1,938,811,534</b> |               | <b>2,116,085,931</b> |
| <b>LESS LIABILITIES:</b>             |         |               |                      |               |                      |
| Non Current Liabilities              | 3       | 1,306,479,569 |                      | 1,299,027,871 |                      |
| Loan Overdraft                       | 4       | -             |                      | -             |                      |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |         |               | <b>1,306,479,569</b> |               | <b>1,299,027,871</b> |
| Public Fund Creditors                |         |               |                      |               |                      |
| <b>TOTAL LIABILITIES</b>             |         |               | <b>1,306,479,569</b> |               | <b>1,299,027,871</b> |
| <b>Net Assets</b>                    |         |               | <b>632,331,965</b>   |               | <b>817,058,060</b>   |





**STATEMENT NO.3**  
**JIGAWA STATE LOCAL GOVERNMENT COUNCILS**  
**STATEMENT OF CONSOLIDATED FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER , 2019**

| DETAILS                           | ACTUAL 2019<br>N         | BUDGETED 2019<br>N       | PERFORMANCE<br>% | ACTUAL 2018<br>N         |
|-----------------------------------|--------------------------|--------------------------|------------------|--------------------------|
| <b>REVENUE</b>                    |                          |                          |                  |                          |
| Statutory Receipt                 | 49,612,677,929.00        | 55,974,670,000.00        | 88.63            | 50,036,207,017.00        |
| Capital Receipts                  | 3,296,232,380.00         | 10,688,990,000.00        | 30.84            | 5,140,864,094.00         |
| Taxes                             | 0.00                     | 4,470,000.00             | 0.00             | 0.00                     |
| Rate                              | 18,165,129.00            | 39,070,000.00            | 46.49            | 12,310,900.00            |
| Local Licenses and Fees           | 143,503,778.00           | 252,519,700.00           | 56.83            | 151,821,548.00           |
| Commercial Undertaking            | 59,542,334.00            | 114,870,000.00           | 51.83            | 66,617,246.00            |
| Rent of LGA Properties            | 9,349,329.00             | 28,800,000.00            | 32.46            | 8,771,914.00             |
| Interest and Dividend             | 0.00                     | 10,320,000.00            | 0.00             | 22,500.00                |
| Grants                            | 0.00                     | 0.00                     |                  | 0.00                     |
| Miscellaneous                     | 31,658,278.00            | 23,030,000.00            | 137.47           | 16,772,111.00            |
| <b>Total Revenue</b>              | <b>53,171,129,157.00</b> | <b>67,136,739,700.00</b> | <b>79.20</b>     | <b>55,433,387,330.00</b> |
| Less Expenditure                  |                          |                          |                  |                          |
| Office of the Chairman            | 1,240,981,910.00         | 1,778,129,910.00         | 69.79            | 1,420,551,242.00         |
| Office of the Secretary           | 970,221,950.00           | 1,381,244,807.00         | 70.25            | 931,645,841.00           |
| The Council                       | 1,099,833,111.00         | 1,479,436,726.00         | 74.34            | 1,079,642,703.00         |
| Personnel Management              | 2,846,663,060.00         | 2,673,789,180.00         | 106.47           | 2,608,334,561.00         |
| Finance and Supply                | 4,902,413,902.00         | 5,813,410,320.00         | 84.33            | 5,091,499,326.00         |
| Education                         | 17,124,675,246.00        | 20,917,044,758.00        | 81.87            | 16,790,158,834.00        |
| Medical & Health                  | 6,244,778,433.00         | 4,693,498,367.00         | 133.05           | 4,385,934,356.00         |
| Agriculture and Natural Resources | 1,235,555,570.00         | 1,667,922,428.00         | 74.08            | 1,149,165,186.00         |
| Works and Housing                 | 2,738,539,760.00         | 2,365,735,462.00         | 115.76           | 2,169,183,640.00         |
| Traditional Office                | 2,421,765,009.00         | 1,540,000,000.00         | 157.26           | 2,578,419,606.00         |
| Social /Community Development     | 2,029,408,504.00         | 2,770,879,649.00         | 73.24            | 2,047,032,839.00         |
| Capital Expenditure               | 10,501,018,797.00        | 21,181,092,087.00        | 49.58            | 14,284,805,491.00        |
| <b>Total Expenditure</b>          | <b>53,355,855,252.00</b> | <b>68,262,183,694.00</b> | <b>78.16</b>     | <b>54,536,373,625.00</b> |
| <b>Operating Balance</b>          | <b>(184,726,095.00)</b>  |                          |                  | <b>897,013,705.00</b>    |



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
STATEMENT OF CONSOLIDATED BANK BALANCES  
AS AT 31ST DECEMBER 2019 AND 2018**

| S/N | LOCAL GOVERNMENT | 2019                    | 2018                    |
|-----|------------------|-------------------------|-------------------------|
| 1   | AUYO             | 49,483,752.00           | 7,076,096.00            |
| 2   | BABURA           | 37,711,155.00           | 26,505,148.00           |
| 3   | BIRNIN KUDU      | 91,949,769.00           | 111,570,358.00          |
| 4   | BIRNIWA          | 74,615,614.00           | 106,522,916.00          |
| 5   | BUJI             | 75,171,807.00           | 107,461,451.00          |
| 6   | DUTSE            | 40,170,966.00           | 41,475,510.00           |
| 7   | GAGARAWA         | 67,327,029.00           | 79,447,093.00           |
| 8   | GARKI            | 53,684,198.00           | 50,381,935.00           |
| 9   | GUMEL            | 60,316,653.00           | 17,312,597.00           |
| 10  | GURI             | 74,854,246.00           | 106,502,132.00          |
| 11  | GWARAM           | 48,725,959.00           | 50,318,731.00           |
| 12  | GWIWA            | 64,433,222.00           | 112,322,449.00          |
| 13  | HADEJIA          | 8,991,835.00            | 4,940,084.00            |
| 14  | JAHUN            | 66,290,349.00           | 74,435,046.00           |
| 15  | KAFIN HAUSA      | 60,794,148.00           | 84,950,614.00           |
| 16  | KAUGAMA          | 33,258,816.00           | 36,888,048.00           |
| 17  | KAZAURE          | 28,937,637.00           | 34,835,967.00           |
| 18  | KIRI-KASAMMA     | 37,341,213.00           | 45,586,631.00           |
| 19  | KIYAWA           | 52,956,457.00           | 76,990,006.00           |
| 20  | MAIGATARI        | 52,101,029.00           | 70,623,516.00           |
| 21  | MALLAM MADORI    | 18,125,228.00           | 16,823,505.00           |
| 22  | MIGA             | 87,991,584.00           | 74,414,695.00           |
| 23  | RINGIM           | 28,084,108.00           | 39,988,153.00           |
| 24  | RONI             | 29,388,571.00           | 34,612,926.00           |
| 25  | SULE-TANKARKAR   | 22,409,400.00           | 27,990,634.00           |
| 26  | TAURA            | 21,802,092.00           | 33,382,466.00           |
| 27  | YANKWASHI        | 61,204,772.00           | 45,337,220.00           |
|     | <b>TOTAL</b>     | <b>1,348,121,609.00</b> | <b>1,518,695,927.00</b> |





**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
STATEMENT OF CONSOLIDATED ADVANCES  
AS AT 31<sup>ST</sup> DECEMBER, 2019 AND 2018**

| S/N | LOCAL GOVERNMENT | 2019                  | 2018                  |
|-----|------------------|-----------------------|-----------------------|
| 1   | AUYO             | 9,615,207.00          | 9,615,227.00          |
| 2   | BABURA           | 6,892,297.00          | 6,892,297.00          |
| 3   | BIRNIN KUDU      | 13,977,534.00         | 14,396,429.00         |
| 4   | BIRNIWA          | 5,383,055.00          | 5,648,320.00          |
| 5   | BUJI             | 17,010,214.00         | 16,899,095.00         |
| 6   | DUTSE            | 67,352,993.00         | 67,352,993.00         |
| 7   | GAGARAWA         | 60,858,752.00         | 60,858,752.00         |
| 8   | GARKI            | 9,938,920.00          | 9,938,912.00          |
| 9   | GUMEL            | 9,370,454.00          | 9,370,454.00          |
| 10  | GURI             | 47,365,817.00         | 47,365,817.00         |
| 11  | GWARAM           | 24,910,614.00         | 24,910,614.00         |
| 12  | GWIWA            | 14,662,831.00         | 14,662,831.00         |
| 13  | HADEJIA          | 19,503,527.00         | 15,352,627.00         |
| 14  | JAHUN            | 35,839,801.00         | 35,839,801.00         |
| 15  | KAFIN HAUSA      | 21,175,745.00         | 31,168,870.00         |
| 16  | KAUGAMA          | 12,458,286.00         | 12,458,286.00         |
| 17  | KAZAURE          | 5,324,500.00          | 5,245,768.00          |
| 18  | KIRI-KASAMMA     | 12,137,760.00         | 12,137,760.00         |
| 19  | KIYAWA           | 46,679,237.00         | 46,897,085.00         |
| 20  | MAIGATARI        | 20,531,937.00         | 20,531,937.00         |
| 21  | MALLAM MADORI    | 6,393,686.00          | 6,393,686.00          |
| 22  | MIGA             | 41,030,062.00         | 41,158,195.00         |
| 23  | RINGIM           | 9,463,185.00          | 9,463,185.00          |
| 24  | RONI             | 11,710,017.00         | 11,710,017.00         |
| 25  | SULE- TANKARKAR  | 38,934,774.00         | 38,934,774.00         |
| 26  | TAURA            | 4,635,384.00          | 4,635,384.00          |
| 27  | YANKWASHI        | 17,533,336.00         | 17,550,888.00         |
|     | <b>TOTAL</b>     | <b>590,689,925.00</b> | <b>597,390,004.00</b> |





**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
STATEMENT OF CONSOLIDATED OTHER CURRENT LIABILITIES  
AS AT 31ST DECEMBER 2019 AND 2018**

| <b>S/N</b> | <b>LOCAL GOVERNMENT</b> | <b>2019</b>             | <b>2018</b>             |
|------------|-------------------------|-------------------------|-------------------------|
| 1          | AUYO                    | 26,730,430.00           | 26,730,430.00           |
| 2          | BABURA                  | 72,185,180.00           | 64,944,490.00           |
| 3          | BIRNIN KUDU             | 156,234,596.00          | 155,320,666.00          |
| 4          | BIRNIWA                 | 24,117,194.00           | 18,343,265.00           |
| 5          | BUJI                    | 30,804,805.00           | 34,351,474.00           |
| 6          | DUTSE                   | 56,003,090.00           | 56,003,090.00           |
| 7          | GAGARAWA                | 56,027,928.00           | 56,027,928.00           |
| 8          | GARKI                   | 40,434,004.00           | 40,434,004.00           |
| 9          | GUMEL                   | 39,761,207.00           | 39,761,207.00           |
| 10         | GURI                    | 53,912,071.00           | 55,657,252.00           |
| 11         | GWARAM                  | 110,485,027.00          | 105,046,387.00          |
| 12         | GWIWA                   | 14,396,007.00           | 14,911,963.00           |
| 13         | HADEJIA                 | 17,563,587.00           | 17,563,587.00           |
| 14         | JAHUN                   | 63,051,981.00           | 78,508,837.00           |
| 15         | KAFIN HAUSA             | 46,307,831.00           | 39,141,064.00           |
| 16         | KAUGAMA                 | 21,615,057.00           | 21,615,057.00           |
| 17         | KAZAURE                 | 44,483,996.00           | 45,294,787.00           |
| 18         | KIRI-KASAMMA            | 53,132,236.00           | 53,115,067.00           |
| 19         | KIYAWA                  | 79,352,503.00           | 80,003,250.00           |
| 20         | MAIGATARI               | 65,757,014.00           | 65,757,014.00           |
| 21         | MALLAM MADORI           | 45,576,959.00           | 45,538,764.00           |
| 22         | MIGA                    | 19,830,176.00           | 19,702,929.00           |
| 23         | RINGIM                  | 30,650,339.00           | 32,977,177.00           |
| 24         | RONI                    | 47,233,672.00           | 43,793,857.00           |
| 25         | SULE- TANKARKAR         | 27,464,135.00           | 27,464,135.00           |
| 26         | TAURA                   | 32,168,381.00           | 32,168,381.00           |
| 27         | YANKWASHI               | 31,200,163.00           | 28,851,809.00           |
|            | <b>TOTAL</b>            | <b>1,306,479,569.00</b> | <b>1,299,027,871.00</b> |

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
GENERAL DISCLOSURES AND OBSERVATIONS ON THE CONSOLIDATED ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

**1.0 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT**

The examination of the accounts of the twenty-seven (27) Local Government Councils of the State for the year ended 31<sup>st</sup> December, 2019 shows that, a sum of Fifty-Two Billion, Nine Hundred and Eight Million, Nine Hundred and Ten Thousand, Three Hundred and Nine Naira only (N52,908,910,309) were received as Statutory Allocation and other Incomes from the Federation Account. The sum represents 79.37% of the approved estimate amounting to Sixty-Six Billion, Six Hundred and Sixty-Three Million, Six Hundred and Sixty Thousand Naira only (N66,663,660,000) as per details below:

| S/N | LOCAL GOVT   | BUDGETED<br>2019      | ACTUAL<br>2019        | VARIANCE                | PERFORMANCE<br>(PERCENT) |
|-----|--------------|-----------------------|-----------------------|-------------------------|--------------------------|
| 1   | AUYO         | 2,289,000,000         | 1,766,309,011         | (522,690,989)           | 77.17%                   |
| 2   | BABURA       | 2,732,000,000         | 2,160,938,148         | (571,061,852)           | 79.10%                   |
| 3   | BIRNIN KUDU  | 3,008,460,000         | 2,593,714,803         | (414,745,197)           | 86.21%                   |
| 4   | BIRNIWA      | 2,432,000,000         | 1,952,785,608         | (479,214,392)           | 80.30%                   |
| 5   | BUJI         | 2,193,160,000         | 1,677,111,460         | (516,048,540)           | 76.47%                   |
| 6   | DUTSE        | 2,637,800,000         | 2,313,391,995         | (324,408,005)           | 87.70%                   |
| 7   | GAGARAWA     | 2,297,140,000         | 1,451,164,436         | (845,975,564)           | 63.17%                   |
| 8   | GARKI        | 2,455,800,000         | 1,895,828,753         | (559,971,247)           | 77.70%                   |
| 9   | GUMEL        | 2,536,000,000         | 1,917,072,502         | (618,927,498)           | 75.59%                   |
| 10  | GURI         | 2,111,000,000         | 1,727,045,091         | (383,954,909)           | 81.81%                   |
| 11  | GWARAM       | 3,039,778,000         | 2,391,176,453         | (648,601,547)           | 78.66%                   |
| 12  | GWIWA        | 2,302,550,000         | 1,804,991,262         | (497,558,738)           | 78.39%                   |
| 13  | HADEJIA      | 2,227,450,000         | 1,940,214,754         | (287,235,246)           | 87.10%                   |
| 14  | JAHUN        | 2,457,582,000         | 2,074,324,362         | (383,257,638)           | 84.41%                   |
| 15  | KAFIN HAUSA  | 2,993,500,000         | 2,358,458,665         | (635,041,335)           | 78.79%                   |
| 16  | KAUGAMA      | 2,475,740,000         | 1,676,438,629         | (799,301,371)           | 67.71%                   |
| 17  | KAZAURE      | 2,560,500,000         | 1,956,068,976         | (604,431,024)           | 76.39%                   |
| 18  | KIRI KASAMMA | 2,550,875,000         | 2,158,263,858         | (392,611,142)           | 84.61%                   |
| 19  | KIYAWA       | 2,354,525,000         | 2,028,481,627         | (326,043,373)           | 86.15%                   |
| 20  | MAIGATARI    | 2,426,200,000         | 1,920,518,917         | (505,681,083)           | 79.16%                   |
| 21  | M/MADORI     | 2,574,000,000         | 2,117,243,924         | (456,756,076)           | 82.26%                   |
| 22  | MIGA         | 2,308,000,000         | 1,761,678,586         | (546,321,414)           | 76.33%                   |
| 23  | RINGIM       | 2,713,000,000         | 2,122,603,476         | (590,396,524)           | 78.24%                   |
| 24  | RONI         | 2,351,400,000         | 1,647,904,363         | (703,495,637)           | 70.08%                   |
| 25  | S/TANKARKAR  | 2,113,000,000         | 1,960,572,450         | (154,427,550)           | 92.79%                   |
| 26  | TAURA        | 2,411,000,000         | 1,717,088,404         | (693,911,596)           | 71.22%                   |
| 27  | YANKWASHI    | 2,112,200,000         | 1,817,519,796         | (294,680,204)           | 86.05%                   |
|     |              | <b>66,663,660,000</b> | <b>52,908,910,309</b> | <b>(13,754,749,691)</b> | <b>79.37%</b>            |





### 1.1. INTERNALLY GENERATED REVENUE (IGR)

A total sum of Two Hundred and Sixty Two Million, Two Hundred and Eighteen Thousand, Eight Hundred and Forty Eight Naira only (N262,218,848) was realized by the twenty seven (27) Local Government councils of the state as Internally Generated Revenue (IGR) representing 55.43% of the approved estimate of (473,079,700) for the year 2019 as indicated below:

| S/N | LOCAL GOVT.  | BUDGETED 2019         | ACTUAL 2019           | VARIANCE             | PERFORMANCE (PERCENT) |
|-----|--------------|-----------------------|-----------------------|----------------------|-----------------------|
| 1   | AUYO         | 10,525,000.00         | 3,157,839.00          | (7,367,161)          | 30.00%                |
| 2   | BABURA       | 15,635,000.00         | 15,383,590.00         | (251,410)            | 98.39%                |
| 3   | BIRNIN KUDU  | 27,595,000.00         | 17,964,864.00         | (9,630,136)          | 65.10%                |
| 4   | BIRNIWA      | 34,750,000.00         | 4,057,828.00          | (30,692,172)         | 11.68%                |
| 5   | BUJI         | 16,974,500.00         | 6,879,492.00          | (10,095,008)         | 40.53%                |
| 6   | DUTSE        | 22,190,000.00         | 10,616,700.00         | (11,573,300)         | 47.84%                |
| 7   | GAGARAWA     | 23,926,000.00         | 4,643,348.00          | (19,282,652)         | 19.41%                |
| 8   | GARKI        | 9,800,000.00          | 1,233,280.00          | (8,566,720)          | 12.58%                |
| 9   | GUMEL        | 12,935,000.00         | 4,898,771.00          | (8,036,229)          | 37.87%                |
| 10  | GURI         | 16,485,000.00         | 21,869,179.00         | 5,384,179            | 132.66%               |
| 11  | GWARAM       | 18,435,000.00         | 12,922,250.00         | (5,512,750)          | 70.10%                |
| 12  | GWIWA        | 10,385,200.00         | 9,441,620.00          | (943,580)            | 90.91%                |
| 13  | HADEJIA      | 22,875,000.00         | 15,109,845.00         | (7,765,155)          | 66.05%                |
| 14  | JAHUN        | 13,150,000.00         | 9,397,010.00          | (3,752,990)          | 71.46%                |
| 15  | KAFIN HAUSA  | 9,601,000.00          | 6,205,489.00          | (3,395,511)          | 64.63%                |
| 16  | KAUGAMA      | 10,967,000.00         | 3,560,261.00          | (7,406,739)          | 32.46%                |
| 17  | KAZAURE      | 25,915,000.00         | 15,688,645.00         | (10,226,355)         | 60.54%                |
| 18  | KIRI KASAMMA | 11,285,000.00         | 2,074,035.00          | (9,210,965)          | 18.38%                |
| 19  | KIYAWA       | 18,585,000.00         | 16,558,652.00         | (2,026,348)          | 89.10%                |
| 20  | MAIGATARI    | 36,785,000.00         | 24,264,740.00         | (12,520,260)         | 65.96%                |
| 21  | M/MADORI     | 14,445,000.00         | 8,594,740.00          | (5,820,260)          | 59.50%                |
| 22  | MIGA         | 22,300,000.00         | 15,096,576.00         | (7,203,424)          | 67.70%                |
| 23  | RINGIM       | 14,473,000.00         | 6,356,434.00          | (8,116,566)          | 43.92%                |
| 24  | RONI         | 9,195,000.00          | 2,502,900.00          | (6,692,100)          | 27.22%                |
| 25  | S/TANKARKAR  | 10,951,000.00         | 4,960,598.00          | (5,990,402)          | 45.30%                |
| 26  | TAURA        | 20,745,000.00         | 9,412,859.00          | (11,332,141)         | 45.37%                |
| 27  | YANKWASHI    | 12,172,000.00         | 9,367,303.00          | (2,804,697)          | 76.96%                |
|     | <b>TOTAL</b> | <b>473,079,700.00</b> | <b>262,218,848.00</b> | <b>(215,821,450)</b> | <b>55.43%</b>         |



## 1.2. BUDGET PERFORMANCE

The overall budget performance for the year ended 31st December, 2019 in respect of the Consolidated Revenue and Expenditure of the twenty-seven (27) Local Government Councils was summarized below:

### REVENUE 2019

| DESCRIPTION                  | ESTIMATED 2019           | ACTUAL 2019              | PERFORMANCE   |
|------------------------------|--------------------------|--------------------------|---------------|
| <b>REVENUE</b>               |                          |                          |               |
| STATUTORY ALLOCATION         | 55,974,670,000.00        | 49,612,677,929.00        | 88.63%        |
| CAPITAL RECEIPT              | 10,688,990,000.00        | 3,296,232,380.00         | 30.38%        |
| INTERNALLY GENERATED REVENUE | 473,079,700.00           | 262,218,848.00           | 55.43%        |
| <b>TOTAL REVENUE</b>         | <b>67,136,739,700.00</b> | <b>53,171,129,157.00</b> | <b>79.20%</b> |
| <b>EXPENDITURE</b>           |                          |                          |               |
| RECURRENT EXPENDITURE        | 47,081,091,607.00        | 42,854,836,455.00        | 91.02%        |
| CAPITAL EXPENDITURE          | 21,181,092,087.00        | 10,501,018,797.00        | 49.58%        |
| <b>TOTAL EXPENDITURE</b>     | <b>68,282,183,694.00</b> | <b>53,355,855,252.00</b> | <b>78.16%</b> |

### 1.2.1. RECURRENT / CAPITAL REVENUE

From the above table a detailed analysis shows that a total sum of Fifty-Three Billion, One Hundred and Seventy-One Million, One Hundred and Twenty-Nine Thousand, One Hundred and Fifty-Seven Naira only (N53,171,129,157) was received as total Revenue comprising of Statutory Allocation, Capital Receipts and Internally Generated Revenue. The Actual Total Revenue received by the Jigawa state Local Government Councils represents 79.20 % of the Approved estimate of (N67,136,739,700) for the year 2019.

### 1.2.2. RECURRENT EXPENDITURE

Our Examination revealed that, Recurrent Expenditure incurred during the year ended 31<sup>st</sup> December, 2019 was Forty-Two Billion, Eight Hundred and Fifty-Four Million, Eight Hundred and Thirty-Six Thousand, Four Hundred and Fifty-Five Naira Only (42,854,836,455). The expenditure Incurred comprises of both Personnel and Overhead (running) costs for the year 2019. Heads and over heads over expended by the Councils were covered with Authorities to Incur Supplementary Expenditure (A.I.S.E) duly signed by the Ministry for Local Government and Community Development.

### 1.2.3. CAPITAL EXPENDITURE

A total sum of Ten Billion, Five Hundred and One Million, Eighteen Thousand Seven Hundred and Ninety-Seven Naira Only (10,501,018,797) was incurred as Capital Expenditure representing 49.58% of the budgeted amount of (N21,181,092,087) in respect of the twenty-seven (27) Local Government Councils of the State.



**JIGAWA STATE LOCAL GOVERNMENT COUNCIL GENERAL DISCLOSURE AND OBSERVATION  
ON THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

**1.3 STATEMENT OF GENERAL EXPENDITURE FOR THE YEAR 31<sup>ST</sup> DECEMBER, 2019**

| S/N | LOCAL GOVERNMENT | BUDGETED              | ACTUAL                | DIFFERENCE            | PERFORMANCE % |
|-----|------------------|-----------------------|-----------------------|-----------------------|---------------|
| 1   | AUYO             | 2,312,456,900         | 1,727,059,214         | 585,397,686           | 74.69%        |
| 2   | BABURA           | 2,752,202,800         | 2,172,356,421         | 579,846,379           | 78.93%        |
| 3   | BIRNIN KUDU      | 3,063,660,000         | 2,632,633,081         | 431,026,919           | 85.93%        |
| 4   | BIRNIWA          | 2,470,981,133         | 1,994,789,932         | 476,191,201           | 80.73%        |
| 5   | BUJI             | 2,322,121,095         | 1,712,622,808         | 609,498,287           | 73.75%        |
| 6   | DUTSE            | 2,797,132,200         | 2,325,313,239         | 471,819,001           | 83.13%        |
| 7   | GAGARAWA         | 2,350,976,500         | 1,467,927,848         | 883,047,652           | 62.44%        |
| 8   | GARKI            | 2,483,530,800         | 1,893,759,762         | 589,771,038           | 76.25%        |
| 9   | GUMEL            | 2,550,519,000         | 1,878,967,217         | 671,551,783           | 73.67%        |
| 10  | GURI             | 2,204,239,000         | 1,778,816,975         | 425,422,025           | 80.70%        |
| 11  | GWARAM           | 3,082,379,000         | 2,411,130,115         | 671,248,885           | 78.22%        |
| 12  | GWIIWA           | 2,348,774,668         | 1,861,806,153         | 486,968,515           | 79.27%        |
| 13  | HADEJIA          | 2,366,126,000         | 1,947,121,948         | 419,004,052           | 82.29%        |
| 14  | JAHUN            | 2,555,454,000         | 2,076,409,213         | 479,044,787           | 81.25%        |
| 15  | KAFIN HAUSA      | 3,026,127,400         | 2,405,980,512         | 620,150,888           | 79.51%        |
| 16  | KAUGAMA          | 2,486,787,400         | 1,683,628,122         | 803,159,278           | 67.70%        |
| 17  | KAZAURE          | 2,590,054,211         | 1,976,766,428         | 613,287,783           | 76.32%        |
| 18  | KIRI KASAMMA     | 2,574,346,000         | 2,168,600,480         | 405,745,520           | 84.24%        |
| 19  | KIYAWA           | 2,409,440,000         | 2,068,640,929         | 340,799,071           | 85.86%        |
| 20  | MAIGATARI        | 2,487,825,000         | 1,963,306,144         | 524,518,856           | 78.92%        |
| 21  | MALAM MADORI     | 2,594,036,000         | 2,124,575,136         | 469,460,864           | 81.90%        |
| 22  | MIGA             | 2,213,775,000         | 1,763,453,653         | 450,321,347           | 79.66%        |
| 23  | RINGIM           | 2,727,664,900         | 2,138,537,117         | 599,127,783           | 78.40%        |
| 24  | RONI             | 2,363,095,000         | 1,659,071,433         | 704,023,567           | 70.21%        |
| 25  | SULE TANKARKAR   | 2,453,892,000         | 1,971,114,282         | 482,777,718           | 80.33%        |
| 26  | TAURA            | 2,434,013,000         | 1,738,081,637         | 695,931,363           | 71.41%        |
| 27  | YANKWASHI        | 2,240,574,687         | 1,813,385,453         | 427,189,234           | 80.93%        |
|     | <b>TOTAL</b>     | <b>68,262,183,694</b> | <b>53,355,855,252</b> | <b>14,916,331,442</b> | <b>78.16%</b> |



**JIGAWA STATE LOCAL GOVERNMENT COUNCIL  
STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER 2019**

| <b>LOCAL GOVERNMENT</b> | <b>RECURRENT EXPENDITURE</b> | <b>CAPITAL EXPENDITURE</b> | <b>TOTAL</b>             |
|-------------------------|------------------------------|----------------------------|--------------------------|
| AUYO                    | 1,343,310,552.00             | 383,748,662.00             | 1,727,059,214.00         |
| BABURA                  | 1,823,209,533.00             | 349,146,888.00             | 2,172,356,421.00         |
| BIRNIN KUDU             | 2,038,897,192.00             | 593,735,889.00             | 2,632,633,081.00         |
| BIRNIWA                 | 1,571,749,623.00             | 423,040,309.00             | 1,994,789,932.00         |
| BUJI                    | 1,269,425,782.00             | 443,197,026.00             | 1,712,622,808.00         |
| DUTSE                   | 2,007,143,199.00             | 318,170,040.00             | 2,325,313,199.00         |
| GAGARAWA                | 1,204,886,850.00             | 263,040,998.00             | 1,467,927,848.00         |
| GARKI                   | 1,583,292,003.00             | 310,467,759.00             | 1,893,759,762.00         |
| GUMEL                   | 1,579,531,935.00             | 299,435,282.00             | 1,878,967,217.00         |
| GURI                    | 1,197,396,419.00             | 581,420,556.00             | 1,778,816,975.00         |
| GWARAM                  | 1,963,124,224.00             | 448,005,891.00             | 2,411,130,115.00         |
| GWIWA                   | 1,338,355,163.00             | 523,450,990.00             | 1,861,806,153.00         |
| HADEJIA                 | 1,712,426,961.00             | 234,694,987.00             | 1,947,121,948.00         |
| JAHUN                   | 1,697,641,415.00             | 378,767,798.00             | 2,076,409,213.00         |
| KAFIN HAUSA             | 1,940,625,623.00             | 465,354,889.00             | 2,405,980,512.00         |
| KAUGAMA                 | 1,396,135,340.00             | 287,492,782.00             | 1,683,628,122.00         |
| KAZAURE                 | 1,662,305,927.00             | 314,460,501.00             | 1,976,766,428.00         |
| KIRI KASAMMA            | 1,780,780,124.00             | 387,820,356.00             | 2,168,600,480.00         |
| KIYAWA                  | 1,496,501,510.00             | 572,139,419.00             | 2,068,640,929.00         |
| MAIGATARI               | 1,574,863,758.00             | 388,442,386.00             | 1,963,306,144.00         |
| MALAM MADORI            | 1,808,230,059.00             | 316,345,077.00             | 2,124,575,136.00         |
| MIGA                    | 1,285,223,555.00             | 478,230,098.00             | 1,763,453,653.00         |
| RINGIM                  | 1,777,104,388.00             | 361,432,729.00             | 2,138,537,117.00         |
| RONI                    | 1,345,371,462.00             | 313,699,971.00             | 1,659,071,433.00         |
| SULE TANKARKAR          | 1,582,164,192.00             | 388,950,090.00             | 1,971,114,282.00         |
| TAURA                   | 1,461,055,943.00             | 277,025,694.00             | 1,738,081,637.00         |
| YANKWASHI               | 1,414,083,723.00             | 399,301,730.00             | 1,813,385,453.00         |
| <b>TOTAL</b>            | <b>42,854,836,455.00</b>     | <b>10,501,018,797.00</b>   | <b>53,355,855,212.00</b> |



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**2.0. INTRODUCTION**

In compliance with the provisions of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended), I have examined the Accounts and Financial Statements of the twenty-seven (27) Local Government Councils of the State for the year ended 31<sup>ST</sup> December, 2019 in accordance with Public Finance (Control Management Act 1958), Model Financial Memoranda and Circular Guidance.

Therefore, the individual Accounts are certified as correct subject to the various observations raised and contained in the Management and this Report, while the irregularities observed therein had been forwarded through Audit Local queries/ Inspection Reports to the respective Chief Accounting Officers for their responses, comments and further action.

**2.1. GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING**

The pattern and manner of rendering accounting books and records as observed in most of the Local Government Councils were inadequate as highlighted below:

- (i) The main cashbooks and other Accounting books were not timely prepared.
- (ii) Bank Reconciliation Statements were in most cases not prepared by the Councils
- (iii) Most payment vouchers raised during the period were not having necessary documentary evidences to justify payments said to have been made.
- (iv) Some contracts/items said to have been supplied or executed could not be traced by the Audit in many cases.
- (v) Advances for the execution of works granted to some officers of the Councils were for sometimes not retired.
- (vi) Most payment vouchers presented were not checked by the Treasury checking officers and / or the Internal Auditors.
- (vii) All the Local Government Councils were not maintaining Fixed assets and Investment registers.
- (viii) Contrary to the policy of the present administration of having only one bank account by all tiers of Government (Treasury Single Account), all the Councils in the State are maintaining at least four to five different bank Accounts.

**2.2 AUDIT INSPECTION REPORTS AND LOCAL QUERIES**

Audit Inspection reports and Local queries were issued to the Councils on the lapses mentioned above in accordance with relevant rules and regulations. During the year queries worth the sum of Six billion, Two hundred million, Eight hundred and Sixty-Four Thousand, Seven Hundred and Twenty naira only (N6,200,864,720. 00) were raised and issued to the Councils accordingly. The Councils responded to most of the queries issued to them of which we were able to resolve the sum of Five billion, two hundred and Seventy-Three million, eight hundred and Sixty-Nine Thousand Six Hundred and Ninety-Two Naira only (N5, 273, 869,692.00) thus leaving a balance of Nine hundred and Twenty-Six Million, nine hundred and Ninety-Five Thousand, and Twenty-Eight Naira only (N926,995,028.00) which is yet to be cleared. There is tremendous improvement from the Part of the Councils. Summary of the queries is hereby given as below:



**JIGAWA STATE LOCAL GOVERNMENT COUNCIL  
SUMMARY OF REPORTS AND QUERIES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

| S/N | LOCAL GOVERNMENT | NO OF Q/R ISSUED | AMOUNT               | VERIFIED & RESOLVED |                      | NOT RESOLVED  |                    |
|-----|------------------|------------------|----------------------|---------------------|----------------------|---------------|--------------------|
|     |                  |                  |                      | NO OF QUERIES       | AMOUNT               | NO OF QUERIES | AMOUNT             |
| 1   | AUYO             | 13               | 175,792,616          | 8                   | 119,559,667          | 5             | 56,232,949         |
| 2   | BABURA           | 16               | 85,779,497           | 10                  | 63,162,370           | 6             | 22,617,127         |
| 3   | BIRNIN KUDU      | 32               | 191,987,248          | 27                  | 182,412,289          | 5             | 9,574,959          |
| 4   | BIRNIWA          | 17               | 247,324,115          | 14                  | 243,724,115          | 3             | 3,600,000          |
| 5   | BUJI             | 17               | 388,604,977          | 16                  | 387,494,977          | 1             | 1,110,000          |
| 6   | DUTSE            | 13               | 240,650,799          | 6                   | 208,402,704          | 7             | 32,248,095         |
| 7   | GAGARAWA         | 7                | 491,623,715          | 1                   | 259,399,261          | 6             | 232,224,454        |
| 8   | GARKI            | 13               | 96,656,481           | 10                  | 84,062,081           | 3             | 12,594,400         |
| 9   | GUMEL            | 11               | 353,736,005          | 1                   | 225,396,927          | 10            | 128,339,078        |
| 10  | GURI             | 30               | 1,241,081,674        | 26                  | 1,234,932,174        | 4             | 6,149,500          |
| 11  | GWARAM           | 13               | 98,622,961           | 8                   | 88,799,961           | 5             | 9,823,000          |
| 12  | GWIWA            | 21               | 191,997,479          | 18                  | 171,407,622          | 3             | 20,589,857         |
| 13  | HADEJIA          | 14               | 121,264,770          | 3                   | 86,259,478           | 11            | 35,005,292         |
| 14  | JAHUN            | 15               | 149,698,932          | 15                  | 149,698,932          | NIL           | NIL                |
| 15  | KAFIN HAUSA      | 10               | 283,487,396          | 8                   | 262,476,721          | 2             | 21,010,675         |
| 16  | KAUGAMA          | 11               | 147,027,101          | 5                   | 118,086,774          | 6             | 28,940,327         |
| 17  | KAZAURE          | 22               | 114,574,141          | NIL                 | NIL                  | 22            | 114,574,141        |
| 18  | KIRIKASAMMA      | 11               | 95,719,657           | 10                  | 93,719,657           | 1             | 2,000,000          |
| 19  | KIYAWA           | 16               | 177,360,249          | 15                  | 176,460,249          | 1             | 900,000            |
| 20  | MAIGATARI        | 9                | 399,744,740          | 4                   | 359,437,300          | 5             | 40,307,440         |
| 21  | MALAM MADORI     | 8                | 222,647,658          | 5                   | 178,207,998          | 3             | 44,439,660         |
| 22  | MIGA             | 15               | 138,444,681          | 12                  | 136,504,681          | 3             | 1,940,000          |
| 23  | RINGIM           | 14               | 158,525,548          | 11                  | 156,281,308          | 3             | 2,244,240          |
| 24  | RONI             | 11               | 60,730,759           | 3                   | 22,358,179           | 8             | 38,372,580         |
| 25  | SULE TANKARKAR   | 7                | 135,632,884          | 4                   | 121,761,420          | 3             | 13,871,464         |
| 26  | TAURA            | 21               | 146,983,350          | 13                  | 127,792,989          | 8             | 19,190,361         |
| 27  | YANKWASHI        | 13               | 45,165,287           | 4                   | 16,069,858           | 9             | 29,095,429         |
|     | <b>TOTAL</b>     | <b>400</b>       | <b>6,200,864,720</b> | <b>257</b>          | <b>5,273,869,692</b> | <b>143</b>    | <b>926,995,028</b> |





**2.3(i). COMPUTATION OF TERMINAL BENEFITS**

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authorities and the five Emirate Councils of the State. To this effect, a total of one thousand one hundred and twenty-six (1126) number of files were received from the Directorate of Salary and Pension Administration, treated and returned for payment accordingly; total amount payable as gratuities and death pensions tuned to One Billion, Seven Hundred and Five Million, Ninety-Four Thousand and Eighty-Four Naira Only (N1,705,094,084). Below are the details:

**SUMMARY ANALYSIS OF GRATUITIES AND DEATH BENEFIT CLAIMS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

| S/NO. | LOCAL GOVT.    | Retired    | Deceased   | TOTAL       | GRATUITY             | DEDUCTON          | GRATUITY PAYABLE     | DEATH PENSION      | TOTAL AMOUNT PAYABLE |
|-------|----------------|------------|------------|-------------|----------------------|-------------------|----------------------|--------------------|----------------------|
|       |                |            |            |             | N                    | N                 | N                    | N                  | N                    |
| 1     | AUYO           | 28         | 6          | 34          | 49,692,359           | 3,652,060         | 46,040,299           | 5,381,920          | 51,422,219           |
| 2     | BABURA         | 67         | 14         | 81          | 127,855,417          | 8,895,431         | 118,959,986          | 17,465,599         | 136,425,585          |
| 3     | BIRNIN-KUDU    | 29         | 13         | 42          | 53,190,674           | 4,377,135         | 48,813,539           | 9,887,144          | 58,700,683           |
| 4     | BIRNIWA        | 18         | 4          | 22          | 35,760,659           | 804,237           | 34,956,422           | 5,849,721          | 40,806,143           |
| 5     | BUJI           | 24         | 9          | 33          | 27,402,357           | 2,553,250         | 24,849,107           | 10,491,120         | 35,340,227           |
| 6     | DUTSE          | 44         | 6          | 50          | 70,220,755           | 2,116,811         | 68,103,944           | 9,821,172          | 77,925,116           |
| 7     | GAGARAWA       | 18         | 7          | 25          | 34,566,774           | 2,511,734         | 32,055,040           | 13,518,705         | 45,573,745           |
| 8     | GARKI          | 29         | 6          | 35          | 40,762,374           | 2,993,425         | 37,768,949           | 8,140,666          | 45,909,615           |
| 9     | GUMEL          | 37         | 13         | 50          | 47,582,142           | 2,829,687         | 44,752,455           | 6,035,168          | 50,787,623           |
| 10    | GURI           | 20         | 14         | 34          | 50,320,597           | 2,864,427         | 47,456,170           | 20,904,416         | 68,360,586           |
| 11    | GWARAM         | 44         | 15         | 59          | 79,971,500           | 5,760,618         | 74,210,882           | 16,634,025         | 90,844,907           |
| 12    | GWIWA          | 23         | 7          | 30          | 36,809,238           | 3,727,027         | 33,082,211           | 4,056,755          | 37,138,966           |
| 13    | HADEJIA        | 24         | 14         | 38          | 50,441,969           | 3,115,342         | 47,326,627           | 10,555,811         | 57,882,438           |
| 14    | JAHUN          | 23         | 11         | 34          | 54,103,471           | 3,591,636         | 50,511,835           | 16,494,135         | 67,005,970           |
| 15    | KAFIN-HAUSA    | 45         | 14         | 59          | 107,321,037          | 4,124,453         | 103,196,584          | 15,716,445         | 118,913,029          |
| 16    | KAUGAMA        | 29         | 11         | 40          | 43,189,692           | 1,319,000         | 41,870,692           | 11,526,366         | 53,397,058           |
| 17    | KAZAURE        | 34         | 10         | 44          | 52,188,250           | 2,915,803         | 49,272,447           | 10,429,435         | 59,701,882           |
| 18    | KIRIKASAMMA    | 31         | 16         | 47          | 62,717,017           | 3,587,915         | 59,129,102           | 14,931,931         | 74,061,033           |
| 19    | KIYAWA         | 34         | 6          | 40          | 59,133,580           | 2,450,543         | 56,683,037           | 5,530,686          | 62,213,723           |
| 20    | MAIGATARI      | 46         | 8          | 54          | 81,975,671           | 3,838,254         | 78,137,417           | 7,029,230          | 85,166,647           |
| 21    | MALLAM MADURI  | 45         | 20         | 65          | 67,681,321           | 3,575,514         | 64,105,807           | 15,581,299         | 79,687,106           |
| 22    | MIGA           | 12         | 8          | 20          | 27,598,225           | 1,353,687         | 26,244,538           | 6,154,055          | 32,398,593           |
| 23    | RINGIM         | 19         | 16         | 35          | 26,180,055           | 1,574,590         | 24,605,465           | 14,162,070         | 38,767,535           |
| 24    | RONI           | 20         | 5          | 25          | 29,827,255           | 1,389,614         | 28,437,641           | 1,837,849          | 30,275,490           |
| 25    | SULE-TANKARKAR | 43         | 16         | 59          | 82,032,940           | 3,056,200         | 78,976,740           | 13,578,181         | 92,554,921           |
| 26    | TAURA          | 33         | 10         | 43          | 58,445,750           | 1,266,594         | 57,179,156           | 10,522,440         | 67,701,596           |
| 27    | YANKWASHI      | 17         | 11         | 28          | 35,365,898           | 1,266,467         | 34,099,431           | 12,032,217         | 46,131,648           |
|       | <b>TOTAL</b>   | <b>836</b> | <b>290</b> | <b>1126</b> | <b>1,492,336,977</b> | <b>81,511,454</b> | <b>1,410,825,523</b> | <b>294,268,561</b> | <b>1,705,094,084</b> |



### 2.3 (ii). DEDUCTIONS FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, over stay or loan as the case may be. To this effect, Audit uncovered six hundred and fifty four number of staff retired and deceased owed their respective Local Governments the sum of Eighty One Million, Five Hundred and Eleven Thousand, Four Hundred and Fifty Four Naira Only (N81,511,454) which has to be deducted and remitted back by the Pension Authorities. Below are the details:

**SUMMARY OF LOAN, OVER-PAYMENT /OVER-STAY DEDUCTED  
FROM RETIREES/DECEASED OFFICERS  
IN RESPECT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE PERIOD JANUARY-DECEMBER, 2019**

**TABLE I**

| S/N | LOCAL GOVT.    | NO. OF STAFF |            | NO. OF STAFF |                  | AMOUNT            |                   |
|-----|----------------|--------------|------------|--------------|------------------|-------------------|-------------------|
|     |                | LOANED       | OVER P/S   | INVOLVE      | LOANED           | OVER P/S          | TOTAL             |
| 1   | AUYO           | 3            | 21         | 24           | 130,070          | 3,521,990         | 3,652,060         |
| 2   | BABURA         | 5            | 52         | 57           | 343,544          | 8,551,887         | 8,895,431         |
| 3   | BIRNIN KUDU    | 1            | 12         | 13           | 69,344           | 4,307,791         | 4,377,135         |
| 4   | BIRNIWA        | 1            | 6          | 7            | 77,250           | 726,987           | 804,237           |
| 5   | BUJI           | 2            | 17         | 19           | 137,199          | 2,416,051         | 2,553,250         |
| 6   | DUTSE          | 6            | 18         | 24           | 171,095          | 1,945,716         | 2,116,811         |
| 7   | GAGARAWA       | 6            | 9          | 15           | 320,242          | 2,209,492         | 2,511,734         |
| 8   | GARKI          | 3            | 22         | 25           | 195,568          | 2,797,857         | 2,993,425         |
| 9   | GUMEL          | 4            | 27         | 31           | 346,219          | 2,483,468         | 2,829,687         |
| 10  | GURI           | 3            | 17         | 20           | 404,576          | 2,459,851         | 2,864,427         |
| 11  | GWARAM         | 5            | 41         | 46           | 412,256          | 5,348,362         | 5,760,618         |
| 12  | GWIWA          | 6            | 16         | 22           | 289,705          | 3,437,322         | 3,727,027         |
| 13  | HADEJIA        | 3            | 26         | 29           | 208,676          | 2,906,666         | 3,115,342         |
| 14  | JAHUN          | 4            | 24         | 28           | 251,023          | 3,340,613         | 3,591,636         |
| 15  | KAFIN HAUSA    | 3            | 24         | 27           | 61,837           | 4,062,616         | 4,124,453         |
| 16  | KAUGAMA        | 4            | 15         | 19           | 273,161          | 1,045,839         | 1,319,000         |
| 17  | KAZAURE        | 3            | 19         | 22           | 436,815          | 2,478,988         | 2,915,803         |
| 18  | KIRIKASAMMA    | 1            | 23         | 24           | 62,223           | 3,525,692         | 3,587,915         |
| 19  | KIYAWA         | 1            | 24         | 25           | 124,450          | 2,326,093         | 2,450,543         |
| 20  | MAIGATARI      | 4            | 30         | 34           | 376,771          | 3,461,483         | 3,838,254         |
| 21  | MALAM MADORI   | 9            | 26         | 35           | 640,727          | 2,934,787         | 3,575,514         |
| 22  | MIGA           | 0            | 10         | 10           | 0                | 1,353,687         | 1,353,687         |
| 23  | RINGIM         | 3            | 15         | 18           | 156,962          | 1,417,628         | 1,574,590         |
| 24  | RONI           | 2            | 14         | 16           | 94,587           | 1,295,027         | 1,389,614         |
| 25  | SULE TANKARKAR | 4            | 30         | 34           | 329,600          | 2,726,600         | 3,056,200         |
| 26  | TAURA          | 4            | 14         | 18           | 127,331          | 1,139,263         | 1,266,594         |
| 27  | YANKWASHI      | 2            | 9          | 11           | 21,705           | 1,244,762         | 1,266,467         |
|     | <b>TOTAL</b>   | <b>92</b>    | <b>561</b> | <b>653</b>   | <b>6,044,936</b> | <b>75,466,518</b> | <b>81,511,454</b> |

#### 2.4. LOCAL GOVERNMENT STATUTORY FUNDS

There are some agencies of the State Government receiving funds from the Local Government Councils for a purpose clearly stated in the respective Laws establishing such agencies. In accordance with section 125 (3) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) the Accounts and Financial Statements of such agencies are to be prepared and Audited by a Private Accountants to be nominated by this office. This was accordingly done and copies of the audited accounts of the under listed agencies are hereby forwarded together with this report with our comments on each.

- (I) Local Government Service Commission - 1% Local Government staff Training funds.
- (ii) Ministry for Local Government and Community Development
  - a. Local Government Stabilisation Fund - in progress
  - b. 0.5% Local Government contributions - in progress
  - c. Local Government Salaries account - in progress
- (iii) Directorate of Salaries and Pension Administration - Local Government contributions to old Pension Scheme
- (iv) Office of the Auditor General (Local Governments) 0.5% Local Government contributions
- (v) Five (5) number Emirate Councils
  - a. Hadejia Emirate Council
  - b. Kazaure Emirate Council
  - c. Gumel Emirate Council
  - d. Ringim Emirate Council
  - e. Dutse Emirate Council

#### 2.5. INVESTMENTS

In our previous year Report, we were made to understand that, all the twenty seven (27) Local Government Councils of the State are having shares of Unity Bank PLC and Jigawa Saving and Loans Limited.

We give details in the Report of which nothing has been done by the Local Government Councils or their supervising Ministry as the Investments are not included in the Accounts.

#### 2.6 RECOMMENDATIONS

1. There is need for the Councils to be preparing all the necessary books and records within the stipulated time i.e.( First quarter of the preceding year or 1<sup>st</sup> January to 31<sup>st</sup> March).
2. The amounts involved in Contracts/Works not executed are to be recovered and appropriate sanction taken on all concerned as contained in Chapter 39 of Model Financial Memoranda.




3. There is need for all the Councils to explore more ways of improving their Internally Generated Revenue rather than depending solely on Federal Allocations every month.
4. The Councils should also implement the Treasury Single Account System as adopted by both State and the Federal Government of Nigeria.
5. The Ministry for Local Government should as a matter of urgency trace all share Certificates of the two banks with a view of making Copies to the Councils so as to be reflected in their Financial Statements
6. All amounts, deducted from the benefits of the retired/Deceased officers should be remitted back to the concerned Local Government Councils.

## 2.6. CONCLUSION

I wish to conclude by expressing my appreciation to the Chairmen and Treasurers of the twenty seven (27) Local Government Councils for the cooperation given to us in carrying out our Statutory Responsibilities. My profound gratitude also goes to this Honourable House especially the Public Accounts Committee for their immeasurable support and good working relationship.

It is my sincere hope that, you will not hesitate to contact this office for further clarification and explanation you may require in connection with Audited Financial Statements and our reports.

A handwritten signature in blue ink, appearing to read 'Umar Ibrahim Guri'.

**Umar Ibrahim Guri (CPA)**

Ag. Auditor-General (Local Government Councils),  
Jigawa State.





# AUYO

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE

## AUYO LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

A handwritten signature in black ink, appearing to read "M. S. Tauro", enclosed in a thin black rectangular border.

**MUTARI SANI TAURA**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Auyo Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

A handwritten signature in black ink, appearing to read "M. S. Tauro", enclosed in a thin black rectangular border.

**MUTARI SANI TAURA**

Treasurer

Date: 20th October, 2020

A handwritten signature in blue ink, appearing to read "Umar Musa", enclosed in a thin black rectangular border.

**HON. UMAR MUSA**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,673,809,110.00        | 1,614,539,538.00        |
| Capital Receipts   | 92,499,901.00           | 179,846,319.00          |
| Internally Generated Rev (IGR)                             | 3,157,839.00            | 7,194,608.00            |
| <b>Total Receipts</b>                                      | <b>1,769,466,850.00</b> | <b>1,801,580,465.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 46,889,695.00           | 50,005,801.00           |
| Office Of The Secretary                                    | 15,838,832.00           | 11,606,634.00           |
| The Council  | 32,017,302.00           | 32,531,960.00           |
| Personal Management  | 83,882,494.00           | 65,482,696.00           |
| Finance And Supply   | 164,645,728.00          | 152,224,794.00          |
| Education  | 586,589,692.00          | 603,445,712.00          |
| Medical And Health   | 150,331,676.00          | 112,347,961.00          |
| Agriculture & Natural Resources                            | 39,406,728.00           | 38,900,611.00           |
| Works And Housing  | 77,902,102.00           | 60,142,664.00           |
| Traditional Office Holders                                 | 70,412,745.00           | 87,291,698.00           |
| Social And Community Development                           | 75,393,558.00           | 74,581,751.00           |
| <b>Total Payments</b>                                      | <b>1,343,310,552.00</b> | <b>1,288,562,282.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>426,156,298.00</b>   | <b>513,018,183.00</b>   |
| Capital Expenditure  | 383,748,662.00          | 532,215,409.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>42,407,636.00</b>    | <b>(19,197,226.00)</b>  |
| Advances / Proceed From Loan                               | 20.00                   | 3,990,217.00            |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 251,865.00              |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>20.00</b>            | <b>4,242,082.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>42,407,656.00</b>    | <b>(14,955,144.00)</b>  |
| Cash & Equivalent at 01/01/2019                            | 7,076,096.00            | 22,031,220.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>49,483,752.00</b>    | <b>7,076,076.00</b>     |





**STATEMENT No. 2**  
**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                      | ACTUAL 2018   |                        |
|--------------------------------------|---------------|----------------------|---------------|------------------------|
|                                      | N             | N                    | N             | N                      |
| <b>CURRENT ASSETS</b>                |               |                      |               |                        |
| Cash & Bank Balance                  | 49,483,752.00 |                      | 7,076,096.00  |                        |
| Debtors                              | 0.00          |                      | 0.00          |                        |
| Prepayments                          | 0.00          |                      | 0.00          |                        |
| <b>Sub Total C/Assets</b>            |               | <b>49,483,752.00</b> |               | <b>7,076,096.00</b>    |
| <b>NON CURRENT ASSETS:</b>           |               |                      |               |                        |
| Investment                           | 0.00          |                      |               |                        |
| Advance                              | 9,615,207.00  |                      | 9,615,227.00  |                        |
| <b>Total Non C/Assets</b>            |               | <b>9,615,207.00</b>  |               | <b>9,615,227.00</b>    |
| <b>Total Assets</b>                  |               | <b>59,098,959.00</b> |               | <b>16,691,323.00</b>   |
| <b>LESS LIABILITIES:</b>             |               |                      |               |                        |
| Non Current Liabilities              | 26,730,430.00 |                      | 26,730,430.00 |                        |
| Loan Overdraft                       | 0.00          |                      |               |                        |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | <b>26,730,430.00</b> |               | <b>26,730,430.00</b>   |
| Public Fund Creditors                |               |                      |               |                        |
| <b>TOTAL LIABILITIES</b>             |               | <b>26,730,430.00</b> |               | <b>26,730,430.00</b>   |
| Net Assets                           |               | <b>32,368,529.00</b> |               | <b>(10,039,107.00)</b> |
|                                      |               | <b>59,098,959.00</b> |               | <b>16,691,323.00</b>   |



**STATEMENT No. 3**  
**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,673,809,110.00        | 1,614,539,538.00        |
| Capital Receipts                  | 92,499,901.00           | 179,846,319.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 190,000.00              | 30,000.00               |
| Local Licenses and Fees           | 2,315,839.00            | 2,835,024.00            |
| Commercial Undertaking            | 2,000.00                | 2,000.00                |
| Rent of LGA Properties            | 90,000.00               | 72,000.00               |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 560,000.00              | 4,255,584.00            |
| <b>Total Revenue</b>              | <b>1,769,466,850.00</b> | <b>1,801,580,465.00</b> |
| <b>Less Expenditure</b>           |                         |                         |
| Office of the Chairman            | 46,889,695.00           | 50,005,801.00           |
| Office of the Secretary           | 15,838,832.00           | 11,606,634.00           |
| The Council                       | 32,017,302.00           | 32,531,960.00           |
| Personnel Management              | 83,882,494.00           | 65,482,696.00           |
| Finance and Supply                | 164,645,728.00          | 152,224,794.00          |
| Education                         | 586,589,692.00          | 603,445,712.00          |
| Medical & Health                  | 150,331,676.00          | 112,347,961.00          |
| Agriculture and Natural Resources | 39,406,728.00           | 38,900,611.00           |
| Works and Housing                 | 77,902,102.00           | 60,142,664.00           |
| Traditional Office                | 70,412,745.00           | 87,291,698.00           |
| Social /Community Development     | 75,393,558.00           | 74,581,751.00           |
| Capital Expenditure               | 383,748,662.00          | 532,215,409.00          |
| <b>Total Expenditure</b>          | <b>1,727,059,214.00</b> | <b>1,820,777,691.00</b> |
| <b>Surplus/(deficits)</b>         | <b>42,407,636.00</b>    | <b>(19,197,226.00)</b>  |



**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019**

- a) **STATUTORY ALLOCATIONS:-** Audit examination of the accounts of Auyo Local Government Council revealed that the total sum of One Billion, Seven Hundred and Sixty Six Million, Three Hundred and Nine Thousand, Eleven Naira (N1,766,309,011) Only was received as statutory allocation, valued added tax and other income from the Federation account. The total amount received represents 77.17% of the approved estimated amount of (N2, 289,000,000).  
**Recommendation:** The Local Government should improve sources of Internally Generated revenue so as to bridge such gap of under collection from Federation account to avoid budget deficits.
- b) **Internally Generated Revenue:-** Within the financial year ended 31<sup>st</sup> December, 2019, the total sum of Three Million, One Hundred and Fifty Seven Thousand, Eight Hundred and Thirty Nine Naira (N3,157,839.00) Only was realized by the Local Government as Internally Generated Revenue.  
**Recommendation:** It was observed that only 30% of the budgeted Internally Generated revenue of (N10,525,000) only was realized. This indicates a serious failure on Internally Generated Revenue collections. The council is hereby advice to improve its strategies of revenue collections so as to bridge such gap between budgeted and actual collections.
- c) **Bank Reconciliation Statements:-** We have observed that the Five Bank accounts operated by the council is not reconcile by the Local Government Cashier, which as contrary to the provision of Financial Memoranda chapter 19:23.24  
**Recommendation:-** The Local Government Cashier should be prepare all the Bank Reconciliation Statement for the period under review.
- d) **Budget Performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of Auyo Local Government Revenue and Expenditure is summarized below:

**REVENUE AND EXPENDITURE 2019**

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE           | PERFORMANCE % |
|--------------------------|----------------------|----------------------|--------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                    |               |
| RECURRENT REVENUE        | 1,887,525,000        | 1,676,966,949        | 210,558,051        | 88.84%        |
| CAPITAL REVENUE          | 412,000,000,         | 92,499,901           | 319,500,099        | 22.45%        |
| <b>TOTAL REVENUE</b>     | <b>2,299,525000</b>  | <b>1,769,466,850</b> | <b>530,058,150</b> | <b>76.95%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                    |               |
| RECURRENT EXPENDITURE    | 1,509,166,000        | 1,343,310,552        | 165,855,448        | 89.01%        |
| CAPITAL EXPENDITURE      | 803,290,900          | 383,748,662          | 419,542,238        | 47.77%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,312,456,900</b> | <b>1,727,059,214</b> | <b>585,397,686</b> | <b>74.69%</b> |

- i) **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, Seven Hundred and Sixty Nine Million, Four Hundred and Sixty six Thousands, Eight Hundred and Fifty (N1,769,466,850.00) Only was received as total Revenue from the Federation account and Internally generated Revenue which represents 76.95%.of the Estimated Revenue of N2,229,525,000.00.
- ii) **Recurrent Expenditure:-** Audit extermination revealed that a total recurrent expenditure incurred during the year under review was One Billion, Three Hundred and Forty Three Million, Three Hundred and Ten Thousands, Five Hundred and Fifty Two Naira(N1,343,310,552)Only. This comprises of personnel and overhead costs.
- iii) **Capital Expenditure:-** A total sum of Three Hundred and Eighty Three Million, Seven Hundred and Forty Eight Thousand Six Hundred and Sixty Two Naira (N383, 748,662) only. Was confirm incurred as capital expenditure representing 47.77% of the budgeted capital expenditure of 803,290,000.00 in respect of the council.
- iv) **Recommendation:-** Efforts should be made to curtails over spending on recurrent expenditure and shift the same to capital expenditure in order to improve the socio-economic and well-being of the community



# BABURA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE

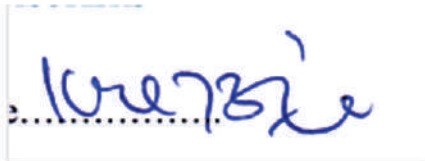


**BABURA LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE**

**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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**IBRAHIM MUHD ZURKAI**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Babura Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**IBRAHIM MUHD ZURKAI**

Treasurer

Date: 20th October, 2020



**HON. MUHAMMAD IBRAHIM**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,046,305,032.00        | 2,090,762,439.00        |
| Capital Receipts   | 114,633,116.00          | 177,754,129.00          |
| Internally Generated Rev (IGR)                             | 15,383,590.00           | 13,944,880.00           |
| <b>Total Receipts</b>                                      | <b>2,176,321,738.00</b> | <b>2,282,461,448.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 64,630,729.00           | 53,406,091.00           |
| Office Of The Secretary<br>The Council                     | 123,743,775.00          | 111,803,086.00          |
| Personal Management  | 36,453,176.00           | 37,336,275.00           |
| Finance And Supply   | 98,882,320.00           | 84,533,562.00           |
| Education  | 213,668,771.00          | 240,181,014.00          |
| Medical And Health   | 690,863,027.00          | 775,187,257.00          |
| Agriculture & Natural Resources                            | 265,357,849.00          | 198,759,260.00          |
| Works And Housing  | 68,186,780.00           | 62,252,535.00           |
| Traditional Office Holders                                 | 94,086,834.00           | 70,002,619.00           |
| Social And Community Dev.                                  | 92,549,848.00           | 103,318,716.00          |
| <b>Total Payments</b>                                      | <b>1,823,209,533.00</b> | <b>1,808,970,385.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>353,112,205.00</b>   | <b>473,491,063.00</b>   |
| Capital Expenditure  | 349,146,888.00          | 453,492,936.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>3,965,317.00</b>     | <b>19,998,127.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | (20,618.00)             |
| Other Current Liabilities/Repayment of Loans               | 7,240,690.00            | 4,278,497.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>7,240,690.00</b>     | <b>4,257,879.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>11,206,007.00</b>    | <b>24,256,006.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 26,505,148.00           | 2,249,142.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>37,711,155.00</b>    | <b>26,505,148.00</b>    |





**STATEMENT No. 2**  
**BABURA LOCAL GOVERNMENT COUNCILS, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019 |                     | ACTUAL 2018 |                     |
|--------------------------------------|-------------|---------------------|-------------|---------------------|
|                                      | N           | N                   | N           | N                   |
| <b>CURRENT ASSETS</b>                |             |                     |             |                     |
| Cash & Bank Balance                  | 37,711,155  |                     | 26,505,148  |                     |
| Debtors                              | 0.00        |                     | 0.00        |                     |
| Prepayments                          | 0.00        |                     | 0.00        |                     |
| <b>Sub Total C/Assets</b>            |             | <b>37,711,155</b>   |             | <b>26,505,148</b>   |
| <b>NON CURRENT ASSETS:</b>           |             |                     |             |                     |
| Investment                           | 0.00        |                     |             |                     |
| Advance                              | 6,892,297   |                     | 6,892,297   |                     |
| <b>Total Non C/Assets</b>            |             | <b>6,892,297</b>    |             | <b>6,892,297</b>    |
| <b>Total Assets</b>                  |             | <b>44,603,452</b>   |             | <b>33,397,445</b>   |
| <b>LESS LIABILITIES:</b>             |             |                     |             |                     |
| Non Current Liabilities              | 72,185,180  |                     | 64,944,490  |                     |
| Loan Overdraft                       | 0.00        |                     |             |                     |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |             | <b>72,185,180</b>   |             | <b>64,944,490</b>   |
| Public Fund Creditors                |             |                     |             |                     |
| <b>TOTAL LIABILITIES</b>             |             | <b>72,185,180</b>   |             | <b>64,944,490</b>   |
| Net Assets                           |             | <b>(27,581,728)</b> |             | <b>(31,547,045)</b> |
|                                      |             | 44,603,452          |             | 33,397,445          |



**STATEMENT No. 3**  
**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | Actual Year 2019          | Actual Year 2018        |
|-----------------------------------|---------------------------|-------------------------|
|                                   | N                         | N                       |
| <b>REVENUE</b>                    |                           |                         |
| Statutory Receipt                 | 64,630,729.00             | 2,090,762,439.00        |
| Capital Receipts                  | 123,743,775.00            | 177,754,129.00          |
| Taxes                             | 0.00                      | 0.00                    |
| Rate                              | 270,000.00                | 120,000.00              |
| Local Licenses and Fees           | 10,708,390.00             | 6,492,352.00            |
| Commercial Undertaking            | 4,317,200.00              | 6,232,035.00            |
| Rent of LGA Properties            | 88,000.00                 | 444,000.00              |
| Interest and Dividend             | 0.00                      | 0.00                    |
| Grants                            | 0.00                      | 0.00                    |
| Miscellaneous                     | 0.00                      | 656,493.00              |
| <b>Total Revenue</b>              | <b>203,758,094.00</b>     | <b>2,282,461,448.00</b> |
| Less Expenditure                  |                           |                         |
| Office of the Chairman            | 2,046,305,032.00          | 53,406,091.00           |
| Office of the Secretary           | 114,633,116.00            | 111,803,086.00          |
| The Council                       | 15,383,590.00             | 37,336,275.00           |
| Personnel Management              | 0.00                      | 84,533,562.00           |
| Finance and Supply                | 0.00                      | 240,181,014.00          |
| Education                         | 0.00                      | 775,187,257.00          |
| Medical & Health                  | 0.00                      | 198,759,260.00          |
| Agriculture and Natural Resources | 0.00                      | 62,252,535.00           |
| Works and Housing                 | 0.00                      | 70,002,619.00           |
| Traditional Office                | 0.00                      | 103,318,716.00          |
| Social /Community Development     | 0.00                      | 72,189,970.00           |
| Capital Expenditure               | 349,146,888.00            | 453,492,936.00          |
| <b>Total Expenditure</b>          | <b>2,525,468,626.00</b>   | <b>2,262,463,321.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(2,321,710,532.00)</b> | <b>19,998,127.00</b>    |



## BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** Audit examination of the accounts of Babura Local Government Council revealed that the total sum of Two Billion, and One Hundred and Sixty Millions, Nine Hundred and Thirty Eight Thousands and One Hundred and Forty Eight Naira (N2,160,938,148.00) Only was received as statutory allocation, valued added tax and other income from the federation account. The total amount received represents 79.10% of the approved estimated of N2, 732,000,000.

**Recommendation:-** I. The Local Government should improve sources of Internally Generated Revenue so as to bridge such gap of under collection from federation accounts to avoid budget deficit.

- b) **Internally Generated Revenue:-** The sum of Fifteen Millions, Three Hundred and Eight Three Thousands, Five Hundred and Ninety Naira (N15,383,590) Only was received by the Local Government as Internally Generated Revenue (IGR) during the period under review 31<sup>st</sup> December 2019. which 95% of the budget of N15,635,000

**Recommendation:** The Local Government Should Explore Other Sources Of internally Generated Revenue so as to avoid over dependence on Federation Allocation.

- c) **Bank Reconciliation Statements:** - This important document is not being prepared completely by the Local Government Cashier.

**Recommendation:-** Bank Reconciliation Statement has to be prepared by the cashier of all the Local Government Bank Accounts.

- d) **Budget performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION           | ESTIMATED 2019 | ACTUAL 2019   | VARIANCE      | PERCENTAGE % |
|-----------------------|----------------|---------------|---------------|--------------|
| REVENUE               |                |               |               |              |
| RECURRENT REVENUE     | 2,335,635,000  | 2,061,688,622 | (273,946,378) | 88.27%       |
| CAPITAL REVENUE       | 412,000,000,   | 114,633,116   | (297,366,884) | 27.82%       |
| TOTAL REVENUE         | 2,747,635,000  | 2,176,321,738 | (571,313,262) | 79.27%       |
| EXPENDITURE           |                |               |               |              |
| RECURRENT EXPENDITURE | 2,038,947,000  | 1,823,209,533 | 215,737,467   | 89.42%       |
| CAPITAL EXPENDITURE   | 713,255,800    | 349,146,888   | 364,108,912   | 48.95%       |
| TOTAL EXPENDITURE     | 2,752,202,800  | 2,172,356,421 | 579,846,379   | 78.95%       |

- i). **Total Revenue:** From the above table a detail analysis shows that a sum of Two Billions, One Hundred and Seventy Six Millions, Three Hundred and Twenty One Thousands, Seven Hundred Thirty Eight Naira (N2,176,321,738.00) Only was received as total revenue from federation account and Internally Generated Revenue (IGR) which represents 79.21%. Of the Estimated Revenue of N2,747,635,000.00.
- ii). **Recurrent Expenditure:** Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion Eight Hundred and Twenty Three Millions, Two Hundred and Nine Thousand Five Hundred and Thirty Three Naira (N1,823,209,533) only. This comprises of personnel and overhead costs.
- iii). **Capital Expenditure:** A total sum of Three Hundred, and Forty Nine Millions, One Hundred and Forty Six Thousands, Eight Hundred and Eighty Eight Naira (N349,146,888.00) Only was incurred as capital expenditure representing 48.95% of the budgeted capital expenditure of N713,255,800.00 in respect of the council.
- iv). **Recommendation:** All Efforts should be made to curtail more expenditure on Revenue and shift some to capital Expenditure in order to improve the socio Economic and well-being of the populace.



# BIRNIN KUDU

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE

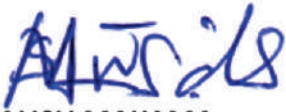


## BIRNIN KUD LOCAL GOVERNMENT COUNCIL JIGAWA STATE

### 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**SALISU MAKAMA**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Birnin Kudu Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**SALISU MAKAMA**

Treasurer

Date: 20th October, 2020



**HON. MUHD IDRIS .S. WADA**

Executive Chairman

Date: 20th October, 2020

**STATEMENT No. 1**  
**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,478,502,175.00        | 2,458,526,543.00        |
| Capital Receipts   | 115,212,628.00          | 241,793,895.00          |
| Internally Generated Rev. (IGR)                            | 17,964,864.00           | 15,702,100.00           |
| <b>Total Receipts</b>                                      | <b>2,611,679,667.00</b> | <b>2,716,022,538.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 47,819,142.00           | 65,024,614.00           |
| Office Of The Secretary                                    | 101,211,832.00          | 98,146,391.00           |
| The Council  | 47,830,066.00           | 45,879,768.00           |
| Personal Management  | 161,347,096.00          | 124,507,574.00          |
| Finance And Supply   | 185,138,077.00          | 226,159,776.00          |
| Education  | 699,527,773.00          | 634,086,390.00          |
| Medical And Health   | 348,407,295.00          | 196,362,209.00          |
| Agriculture & Natural Resources                            | 67,905,827.00           | 52,790,206.00           |
| Works And Housing  | 165,306,769.00          | 129,161,103.00          |
| Traditional Office Holders                                 | 113,752,750.00          | 126,744,413.00          |
| Social And Community Dev.                                  | 100,650,565.00          | 121,372,436.00          |
| <b>Total Payments</b>                                      | <b>2,038,897,192.00</b> | <b>1,820,234,880.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>572,782,475.00</b>   | <b>895,787,658.00</b>   |
| Capital Expenditure  | 593,735,889.00          | 859,741,149.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(20,953,414.00)</b>  | <b>36,046,509.00</b>    |
| Advances/Proceed From Loan                                 | 418,895.00              | 496,127.00              |
| Other Current Liabilities/Repayment of Loans               | 913,930.00              | 50,736,326.00           |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>1,332,825.00</b>     | <b>51,232,453.00</b>    |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(19,620,589.00)</b>  | <b>87,278,962.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 111,570,358.00          | 24,291,396.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>91,949,769.00</b>    | <b>111,570,358.00</b>   |





**STATEMENT No. 2**  
**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019    |                 | ACTUAL 2018    |                 |
|--------------------------------------|----------------|-----------------|----------------|-----------------|
|                                      | N              | N               | N              | N               |
| <b>CURRENT ASSETS</b>                |                |                 |                |                 |
| Cash & Bank Balance                  | 91,949,769.00  |                 | 111,570,358.00 |                 |
| Debtors                              | 0.00           |                 | 0.00           |                 |
| Prepayments                          | 0.00           |                 | 0.00           |                 |
| <b>Sub Total C/Assets</b>            |                | 91,949,769.00   |                | 111,570,358.00  |
| <b>NON CURRENT ASSETS:</b>           |                |                 |                |                 |
| Investment                           | 0.00           |                 | 0.00           |                 |
| Advance                              | 13,977,534.00  |                 | 13,977,534.00  |                 |
| <b>Total Non C/Assets</b>            |                | 13,977,534.00   |                | 13,977,534.00   |
| <b>Total Assets</b>                  |                | 105,927,303.00  |                | 125,547,892.00  |
| <b>LESS LIABILITIES:</b>             |                |                 |                |                 |
| Non Current Liabilities              | 156,234,596.00 |                 | 156,234,596.00 |                 |
| Loan Overdraft                       | 0.00           |                 |                |                 |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |                | 156,234,596.00  |                | 156,234,596.00  |
| Public Fund Creditors                |                |                 |                |                 |
| <b>TOTAL LIABILITIES</b>             |                | 156,234,596.00  |                | 156,234,596.00  |
| Net Assets                           |                | (50,307,293.00) |                | (30,686,704.00) |
|                                      |                | 105,927,303.00  |                | 125,547,892.00  |



**STATEMENT No. 3**  
**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 2,478,502,175.00        | 2,458,526,543.00        |
| Capital Receipts                  | 115,212,628.00          | 241,793,895.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 360,000.00              | 280,000.00              |
| Local Licenses and Fees           | 15,498,160.00           | 12,664,038.00           |
| Commercial Undertaking            | 1,015,426.00            | 1,386,395.00            |
| Rent of LGA Properties            | 360,000.00              | 50,000.00               |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 731,278.00              | 1,321,667.00            |
| <b>Total Revenue</b>              | <b>2,611,679,667.00</b> | <b>2,716,022,538.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 47,819,142.00           | 65,024,614.00           |
| Office of the Secretary           | 101,211,832.00          | 98,146,391.00           |
| The Council                       | 47,830,066.00           | 45,879,768.00           |
| Personnel Management              | 161,347,096.00          | 124,507,574.00          |
| Finance and Supply                | 185,138,077.00          | 226,159,776.00          |
| Education                         | 699,527,773.00          | 634,086,390.00          |
| Medical & Health                  | 348,407,295.00          | 196,362,209.00          |
| Agriculture and Natural Resources | 67,905,827.00           | 52,790,206.00           |
| Works and Housing                 | 165,306,769.00          | 129,161,103.00          |
| Traditional Office                | 113,752,750.00          | 126,744,413.00          |
| Social /Community Development     | 100,650,565.00          | 121,372,436.00          |
| Capital Expenditure               | 593,735,889.00          | 859,741,149.00          |
| <b>Total Expenditure</b>          | <b>2,632,633,081.00</b> | <b>2,679,976,029.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(20,953,414.00)</b>  | <b>36,046,509.00</b>    |





## BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** Audit examination of the accounts of Birnin Kudu Local Government Council revealed that the total sum of Two Billions, Five Hundred and Ninety Three Millions, Seven Hundred and Fourteen Thousands, Eight Hundred and Three Naira (N2,593,714,803) Only was received as statutory allocation, valued added tax and other income from the federation account. The total amount received represents 86.21% of the approved estimated of (N3,008,460,000.00).

**Recommendation:-** The Local Government should improve sources of Internally Revenue so as to bridge the gap of under collection from federation account to avoid budget deficit.

- b) **Internally Generated Revenue:-**The Local Government council was able to collect the total sum of Seven Millions, Nine Hundred and Sixty Four Thousands, Eight Hundred and sixty four Naira (N17,964,864.00) Only as internally Generated Revenue (IGR) during the year under review 31<sup>st</sup> December 2019.

**Recommendation:** The local Government council should make all possible efforts to exploit more source of internally Generated Revenue to reduce over dependence on the Federation Allocation.

- c) **Bank Reconciliation Statements** The local Government council Cashier was able to reconcile all the five accounts it maintains with different Banks. This effort is commendable.

- d) **Budget performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government of Revenue and expenditure is summarized below:

### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERCENTAGE %  |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,623,555,000        | 2,496,467,039        | (127,087,961)        | 95.15%        |
| CAPITAL R REVENUE        | 412,500,000          | 115,212,628          | (297,287,372)        | 27.93%        |
| <b>TOTAL REVENUE</b>     | <b>3,036,055,000</b> | <b>2,611,679,667</b> | <b>(424,375,333)</b> | <b>86.02%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 2,061,660,000        | 2,038,897,192        | 22,768,808           | 98.83%        |
| CAPITAL EXPENDITURE      | 1,001,994,000        | 593,735,889          | 408,258,111          | 59.25%        |
| <b>TOTAL EXPENDITURE</b> | <b>3,063,660,000</b> | <b>2,632,633,081</b> | <b>431,026,919</b>   | <b>85.93%</b> |

- i). **Total Revenue:** - From the above table a detailed analysis shows that a total a sum of Two Billion, Six Hundred and Eleven Millions, Six Hundred and Seventy Nine Thousands, Six Hundred and Sixty Seven Naira (2,611,679.00)Only was received as total Revenue from the Federation Account and internally Generated Revenue Representing 86.02%
- ii). **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was Two Billion, and Thirty Eight Millions, Eight Hundred and Ninety Seven Thousands, One Hundred and Ninety Two Naira (2,038,897,192.00) Only. This comprises of personnel and overhead cost and it represents about 98.90% of the Estimate Recurrent Expenditure of N2,061,666,000.00.
- iii). **Capital Expenditure:** - A total sum of Five Hundred and Ninety Three Millions, Seven Hundred and Thirty Five Thousands, Eight Hundred and Eighty Nine ( 593,735,889.00) Only was confirmed to be incurred as capital Expenditures representing 59.26% of the budget of One Billions, and One Millions, Nine Hundred and Ninety Four Thousand Naira(1001,994,000.00) Only, in respect of the council.

**Recommendation:** - Efforts should be made to curtail over spending on recurrent expenditure and shift the same to Capital Expenditure in order to improve the economic and social well-being of the Electorate.



# BIRNIWA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## BIRNIWA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**AHMED M. DANKAKALE**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

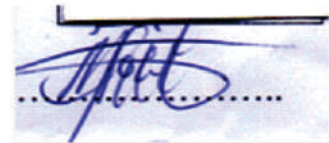
In our opinion, these financial statements fairly reflect the financial position of Birniwa Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**AHMED M. DANKAKALE**

Treasurer

Date: 20th October, 2020



**HON. MOHAMMED JAJI**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES                        |                         |                         |
| Statutory Allocation                                       | 1,863,737,009.00        | 1,957,825,822.00        |
| Capital Receipts   | 89,048,599.00           | 186,967,068.00          |
| Internally Generated Rev (IGR)                             | 4,057,828.00            | 12,257,577.00           |
| <b>Total Receipts</b>                                      | <b>1,956,843,436.00</b> | <b>2,157,050,467.00</b> |
| PAYMENTS :   |                         |                         |
| Office Of The Chairman                                     | 54,254,261.00           | 67,280,961.00           |
| Office Of The Secretary                                    | 11,475,257.00           | 7,861,084.00            |
| The Council  | 38,125,219.00           | 48,757,217.00           |
| Personal Management  | 132,149,582.00          | 95,779,217.00           |
| Finance And Supply   | 148,640,024.00          | 157,610,376.00          |
| Education  | 482,672,795.00          | 477,223,108.00          |
| Medical And Health   | 269,687,392.00          | 143,823,632.00          |
| Agriculture & Natural Resources                            | 38,134,726.00           | 30,216,722.00           |
| Works And Housing  | 202,745,432.00          | 145,771,278.00          |
| Traditional Office Holders                                 | 93,611,634.00           | 95,306,418.00           |
| Social And Community Dev.                                  | 100,253,301.00          | 58,323,592.00           |
| <b>Total Payments</b>                                      | <b>1,571,749,623.00</b> | <b>1,327,953,605.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>385,093,813.00</b>   | <b>829,096,862.00</b>   |
| Capital Expenditure  | 423,040,309.00          | 739,279,770.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(37,946,496.00)</b>  | <b>89,817,092.00</b>    |
| Advances/Proceed From Loan                                 | 265,265.00              | 6,900.00                |
| Other Current Liabilities/Repayment of Loans               | 5,773,929.00            | 8,061,712.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>6,039,194.00</b>     | <b>(8,054,812.00)</b>   |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(31,907,302.00)</b>  | <b>81,762,280.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 106,522,916.00          | 24,760,636.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>74,615,614.00</b>    | <b>106,522,916.00</b>   |



**STATEMENT No. 2**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018    |                       |
|--------------------------------------|---------------|---------------|----------------|-----------------------|
|                                      | N             | N             | N              | N                     |
| <b>CURRENT ASSETS</b>                |               |               |                |                       |
| Cash & Bank Balance                  | 74,615,614.00 |               | 106,522,916.00 |                       |
| Debtors                              | 0.00          |               | 0.00           |                       |
| Prepayments                          | 0.00          |               | 0.00           |                       |
| <b>Sub Total C/Assets</b>            |               | 74,615,614.00 |                | <b>106,522,916.00</b> |
| <b>NON CURRENT ASSETS:</b>           |               |               |                |                       |
| Investment                           | 0.00          |               | 0.00           |                       |
| Advance                              | 5,383,055.00  |               | 5,648,320.00   |                       |
| <b>Total Non C/Assets</b>            |               | 5,383,055.00  |                | 5,648,320.00          |
| <b>Total Assets</b>                  |               | 79,998,669.00 |                | <b>112,171,236.00</b> |
| <b>LESS LIABILITIES:</b>             |               |               |                |                       |
| Non Current Liabilities              | 24,117,194.00 |               | 18,343,265.00  |                       |
| Loan Overdraft                       |               |               |                |                       |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 24,117,194.00 |                | 18,343,265.00         |
| Public Fund Creditors                |               |               |                |                       |
| <b>TOTAL LIABILITIES</b>             |               | 24,117,194.00 |                | <b>18,343,265.00</b>  |
| <b>Net Assets</b>                    |               | 55,881,475.00 |                | <b>93,827,971.00</b>  |
|                                      |               | 79,998,669.00 |                | 112,171,236.00        |





**STATEMENT No. 3**  
**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | YEAR 2019               | YEAR 2018               |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,863,737,009.00        | 1,957,825,822.00        |
| Capital Receipts                  | 89,048,599.00           | 186,967,068.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 0.00                    | 1,450,000.00            |
| Local Licenses and Fees           | 3,647,828.00            | 10,344,634.00           |
| Commercial Undertaking            | 384,000.00              | 462,943.00              |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 26,000.00               | 0.00                    |
| <b>Total Revenue</b>              | <b>1,956,843,436.00</b> | <b>2,157,050,467.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 54,254,261.00           | 67,280,961.00           |
| Office of the Secretary           | 11,475,257.00           | 7,861,084.00            |
| The Council                       | 38,125,219.00           | 48,757,217.00           |
| Personnel Management              | 132,149,582.00          | 95,779,217.00           |
| Finance and Supply                | 148,640,024.00          | 157,610,376.00          |
| Education                         | 482,672,795.00          | 477,223,108.00          |
| Medical & Health                  | 269,687,392.00          | 143,823,632.00          |
| Agriculture and Natural Resources | 38,134,726.00           | 30,216,722.00           |
| Works and Housing                 | 202,745,432.00          | 145,771,278.00          |
| Traditional Office                | 93,611,634.00           | 95,306,418.00           |
| Social /Community Development     | 100,253,301.00          | 58,323,592.00           |
| Capital Expenditure               | 423,040,309.00          | 739,279,770.00          |
| <b>Total Expenditure</b>          | <b>1,994,789,932.00</b> | <b>2,067,233,375.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(37,946,496.00)</b>  | <b>89,817,092.00</b>    |



## BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** Audit examination of the accounts of Birniwa Local Government Council revealed that, One Billion, Nine Hundred and Fifty Two Million, Seven Hundred and Eight Five Thousand Six Hundred and Eight Naira (1,952,785,608.00) Only was received as statutory Allocation value added tax and other income from the federation accounts. The total amount received represents 80.30% Of the Approved Estimated amounting to 2,432,000,000.00.

**Recommendation:** The Local Government should improve sources of Internally Revenue so as to avoid over dependence on Federation Allocation.

- b) **Internally Generated Revenue:-** Within the financial year ended 31<sup>st</sup> December, 2019 a total sum of Four Million, and Fifty Seven Thousands, Eight Hundred and Twenty Eight Naira (4,057,828.00) Only was received by the Local Government as Internally Generated Revenue Which represents only 11.67% of the Estimated Revenue to be Generated of N34,750,000.00.

**Recommendation:** It is recommended that, the Local Government should find additional sources of Revenue Generation in Oder to boost the internal Revenue of the council.

- c) **Bank Reconciliation Statements:** The Local Government council operates Five(5)bank accounts with Unity Bank Plc. of which only main and overheard account were reconciled while the remaining bank accounts have not been reconcile.

**Recommendation:** The local Government council should prepare bank Reconciliation statement of all the bank account for the period.

- d) **Budget performance:** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and expenditure is summarized below:

### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERCENTAGE %  |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,029,750,000        | 1,867,794,837        | (161,955,163)        | 92.02%        |
| CAPITAL REVENUE          | 437,000,000          | 89,048,599           | (347,951,401)        | 20.38%        |
| <b>TOTAL REVENUE</b>     | <b>2,466,750,000</b> | <b>1,956,843,436</b> | <b>(509,906,564)</b> | <b>79.33%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1, 519,358,933       | 1,571,749,623        | (52,390,690)         | 103.45%       |
| CAPITAL EXPENDITURE      | 951,622,200          | 423,040,309          | 528,581,891          | 44.45%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,470,981,133</b> | <b>1,994,789,932</b> | <b>476,191,201</b>   | <b>80,73%</b> |

- i) **Total Revenue:** From the above table a detail analysis shows that a total sum of One Billion, Nine Hundred Fifty Six Million Eight Hundred and Forty Three Thousand Four Hundred and Thirty Six Naira(N1, 956,843,436.00) was received as total revenue from federation account and Internally Generated Revenue represents 79.33%, of the budget amounting of N2, 466,750,000.00.

- ii) **Recurrent Expenditure:** Audit examination revealed that a sum of One Billion, Five Hundred and Seventy One Million, Seven Hundred and Forty Nine Thousand Six Hundred and Twenty Three Naira (N1, 571,749,623) only, was incurred as recurrent Expenditure comprising of both personal overheard cost for the period under review.

- iii) **Capital Expenditure:** A total sum of Four Hundred and Twenty Three Million Forty Thousand Three Hundred and nine Naira (N423,040,309.00) Only was confirmed incurred as capital expenditure which represents only 44.45% of the budgeted of N951,622,200 which is un-favorable.

- iv). **Recommendation:** We recommended that, Efforts should be made to curtail over spending on recurrent expenditure which here is above the budgeted amount to shift to capital Expenditure in Oder to improve the socio- economic activities of the community.





# BUJI

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



**BUJI LOCAL GOVERNMENT COUNCIL  
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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**USMAN UMAR**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

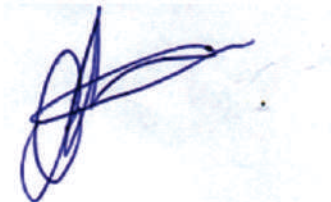
In our opinion, these financial statements fairly reflect the financial position of Buji Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**USMAN UMAR**

Treasurer

Date: 20th October, 2020



**HON. HUDU BABANGIDA**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,635,360,169.00        | 1,593,321,424.00        |
| Capital Receipts   | 41,751,291.00           | 49,750,056.00           |
| Internally Generated Rev (IGR)                             | 6,879,492.00            | 7,732,670.00            |
| <b>Total Receipts</b>                                      | <b>1,683,990,952.00</b> | <b>1,650,804,150.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 45,924,418.00           | 57,965,590.00           |
| Office Of The Secretary                                    | 20,078,399.00           | 20,603,941.00           |
| The Council  | 38,926,526.00           | 36,122,960.00           |
| Personal Management  | 94,182,622.00           | 73,700,936.00           |
| Finance And Supply   | 208,330,982.00          | 159,656,251.00          |
| Education  | 386,440,733.00          | 249,133,850.00          |
| Medical And Health   | 176,532,732.00          | 134,458,627.00          |
| Agriculture & Natural Resources                            | 45,577,258.00           | 49,039,275.00           |
| Works And Housing  | 125,964,864.00          | 95,363,325.00           |
| Traditional Office Holders                                 | 65,595,776.00           | 81,419,386.00           |
| Social And Community Dev.                                  | 61,871,472.00           | 67,775,652.00           |
| <b>Total Payments</b>                                      | <b>1,269,425,782.00</b> | <b>1,025,239,793.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>414,565,170.00</b>   | <b>625,564,357.00</b>   |
| Capital Expenditure  | 443,197,026.00          | 547,696,106.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(28,631,856.00)</b>  | <b>77,868,251.00</b>    |
| Advances/Proceed From Loan                                 | (111,119.00)            | 898,219.00              |
| Other Current Liabilities/Repayment of Loans               | (3,546,669.00)          | 646,730.00              |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(3,657,788.00)</b>   | <b>1,544,949.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(32,289,644.00)</b>  | <b>79,413,200.00</b>    |
| Cash & Equivalent at 01/01/2018                            | 107,461,451.00          | 28,048,251.00           |
| <b>Cash &amp; Equivalent at 31/12/2018</b>                 | <b>75,171,807.00</b>    | <b>107,461,451.00</b>   |



**STATEMENT No. 2**  
**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                      | ACTUAL 2018    |                       |
|--------------------------------------|---------------|----------------------|----------------|-----------------------|
|                                      | N             | N                    | N              | N                     |
| <b>CURRENT ASSETS</b>                |               |                      |                |                       |
| Cash & Bank Balance                  | 75,171,807.00 |                      | 107,461,451.00 |                       |
| Debtors                              | 0.00          |                      | 0.00           |                       |
| Prepayments                          | 0.00          |                      | 0.00           |                       |
| <b>Sub Total C/Assets</b>            |               | <b>75,171,807.00</b> |                | <b>107,461,451.00</b> |
| <b>NON CURRENT ASSETS:</b>           |               |                      |                |                       |
| Investment                           | 0.00          |                      |                |                       |
| Advance                              | 17,010,214.00 |                      | 16,899,095.00  |                       |
| <b>Total Non C/Assets</b>            |               | <b>17,010,214.00</b> |                | <b>16,899,095.00</b>  |
| <b>Total Assets</b>                  |               | <b>92,182,021.00</b> |                | <b>124,360,546.00</b> |
| <b>LESS LIABILITIES:</b>             |               |                      |                |                       |
| Non Current Liabilities              | 30,804,805.00 |                      | 34,451,474.00  |                       |
| Loan Overdraft                       |               |                      |                |                       |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | <b>30,804,805.00</b> |                | <b>34,451,474.00</b>  |
| Public Fund Creditors                |               |                      |                |                       |
| <b>TOTAL LIABILITIES</b>             |               | <b>30,804,805.00</b> |                | <b>34,451,474.00</b>  |
| Net Assets                           |               | <b>61,377,216.00</b> |                | <b>90,009,072.00</b>  |
|                                      |               | <b>92,182,021.00</b> |                | <b>124,360,546.00</b> |





**STATEMENT No. 3**  
**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,635,360,169.00        | 1,593,321,424.00        |
| Capital Receipts                  | 41,751,291.00           | 49,750,056.00           |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 30,000.00               | 30,000.00               |
| Local Licenses and Fees           | 6,377,870.00            | 7,344,630.00            |
| Commercial Undertaking            | 216,622.00              | 358,040.00              |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 255,000.00              | 0.00                    |
| <b>Total Revenue</b>              | <b>1,683,990,952.00</b> | <b>1,650,804,150.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 45,924,418.00           | 57,965,590.00           |
| Office of the Secretary           | 20,078,399.00           | 20,603,941.00           |
| The Council                       | 38,926,526.00           | 36,122,960.00           |
| Personnel Management              | 94,182,622.00           | 73,700,936.00           |
| Finance and Supply                | 208,330,982.00          | 159,656,251.00          |
| Education                         | 386,440,733.00          | 249,133,850.00          |
| Medical & Health                  | 176,532,732.00          | 134,458,627.00          |
| Agriculture and Natural Resources | 45,577,258.00           | 49,039,275.00           |
| Works and Housing                 | 125,964,864.00          | 95,363,325.00           |
| Traditional Office                | 65,595,776.00           | 81,419,386.00           |
| Social /Community Development     | 61,871,472.00           | 67,775,652.00           |
| Capital Expenditure               | 443,197,026.00          | 547,696,106.00          |
| <b>Total Expenditure</b>          | <b>1,712,622,808.00</b> | <b>1,572,935,899.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(28,631,856.00)</b>  | <b>77,868,251.00</b>    |

## BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** Audit examination of the accounts of Buji Local Government Council revealed that the total sum of One Billion, Six Hundred and Seventy Seven Million, One Hundred and Eleven Thousand Four Hundred and Sixty Naira (N1,677,111,460) Only was received as statutory allocation, Valued Added Tax and other income from the federation account. The represents 76.47% of the budget amount of (N2, 193,160,000).  
**Recommendation:-** The Local Government should improve sources of Internally Generated Revenue so as to bridge such gap of under collection from federation accounts to Minimize Budget deficit.
- b) **Internally Generated Revenue:-** Within the financial year ended 31<sup>st</sup> December, 2019 the sum of Six Million, Eight Hundred and Seventy Nine Thousand Four Hundred and Ninety Two Naira (N6,879,492) only was received by the Local Government as Internally Generated Revenue which represent 40.52 of the budget amount of N16,974,500.  
**Recommendation:-** The Local Government council should explore other sources of revenue generation.
- c) **Bank Reconciliation Statements:-**The Local Government council did not prepared bank reconciliation Statement of all five (5) the bank account it operated with.  
**Recommendation:-**Bank Reconciliation statements of all the bank accounts operates with should be prepared Only reconciled.
- d) **Budget performance:-** The actual and budget when compared the performance for the year ended 3<sup>1st</sup> December, 2019 in respect of the Local Government is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERCENTAGE %  |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 1,703,394,500        | 1,642,239,661        | (61,154,039)         | 96.41%        |
| CAPITAL REVENUE          | 506,740,000          | 41,751,291           | (464,988,709)        | 8.24%         |
| <b>TOTAL REVENUE</b>     | <b>2,210,134,500</b> | <b>1,683,990,952</b> | <b>(526,143,548)</b> | <b>76.20%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,374,717,995        | 1,269,425,782        | 105,292,213          | 92.34%        |
| CAPITAL EXPENDITURE      | 947,403,100          | 443,197,026          | 504,206,074          | 46.78%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,322,121,095</b> | <b>1,712,622,808</b> | <b>609,498,287</b>   | <b>73.76%</b> |

- i) **Total Revenue:-** From the above table a detail analysis shows that, the sum of One Billion, Six Hundred and Eighty Three Million, Nine Hundred and Ninety Thousand Nine Hundred and Fifty Two Naira (N1,683,990,952) only was received as total revenue from federation account and Internally Generated Revenue which represents 76.20%. Of the budgeted amount of N2, 210,134,500.
- ii) **Recurrent Expenditure:-** Audit examination revealed that, a total sum of One Billion, Two Hundred and Sixty Nine Million, Four Hundred and Twenty Five Thousand Seven Hundred and Eighty Two Naira (N1, 269,425,782) only. Was incurred as revenue expenditure comprising of both personnel and overhead costs.
- iii) **Capital Expenditure:-** A total sum of Four Hundred and Forty Three Million, One Hundred and Ninety Seven Thousands, Twenty Six Naira (N443, 197,026) only was incurred as capital expenditure which represents 46.75% of the budgeted amount of N 947, 403,100. Which is less 50%.

**Recommendation:-** We recommended that, Efforts should be made to curtail over spending on recurrent expenditure and shift the same to Capital Expenditure in order to improve social-economic activities of the community.



# DUTSE

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## DUTSE LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

A handwritten signature in blue ink, appearing to read 'Muhammed Gudaji', is enclosed in a rectangular box.

**MUHAMMED GUDAJI**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Dutse Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to read 'Muhammed Gudaji', is enclosed in a rectangular box.

**MUHAMMED GUDAJI**

Treasurer

Date: 20th October, 2020

A handwritten signature in blue ink, appearing to read 'Hon. Ibrahim Yakubu', is enclosed in a rectangular box.

**HON. IBRÁHIM YAKUBU**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,227,290,060.00        | 2,116,639,965.00        |
| Capital Receipts   | 86,101,935.00           | 184,850,999.00          |
| Internally Generated Rev (IGR)                             | 10,616,700.00           | 5,046,216.00            |
| <b>Total Receipts</b>                                      | <b>2,324,008,695.00</b> | <b>2,306,537,180.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 49,611,096.00           | 50,800,868.00           |
| Office Of The Secretary                                    | 8,111,206.00            | 8,561,178.00            |
| The Council  | 33,780,362.00           | 29,740,220.00           |
| Personal Management  | 67,324,355.00           | 61,759,280.00           |
| Finance And Supply   | 170,207,391.00          | 170,368,690.00          |
| Education  | 1,056,096,643.00        | 987,506,294.00          |
| Medical And Health   | 280,929,414.00          | 113,328,763.00          |
| Agriculture & Natural Resources                            | 56,604,363.00           | 35,631,868.00           |
| Works And Housing  | 128,990,560.00          | 47,806,570.00           |
| Traditional Office Holders                                 | 108,484,127.00          | 113,293,501.00          |
| Social And Community Dev.                                  | 47,003,682.00           | 42,980,766.00           |
| <b>Total Payments</b>                                      | <b>2,007,143,199.00</b> | <b>1,661,777,998.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>316,865,496.00</b>   | <b>644,759,182.00</b>   |
| Capital Expenditure  | 318,170,040.00          | 604,699,032.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(1,304,544.00)</b>   | <b>40,060,150.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 1,334,272.00            |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 0.00                    |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>1,334,272.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(1,304,544.00)</b>   | <b>41,394,422.00</b>    |
| Cash & Equivalent at 01/01/2018                            | 41,475,510.00           | 81,088.00               |
| <b>Cash &amp; Equivalent at 31/12/2018</b>                 | <b>40,170,966.00</b>    | <b>41,475,510.00</b>    |



**STATEMENT No. 2**  
**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAIL<br>ASSETS EMPLOYED            | ACTUAL 2019   |                       | ACTUAL 2018   |                       |
|--------------------------------------|---------------|-----------------------|---------------|-----------------------|
|                                      | N             | N                     | N             | N                     |
| <b>CURRENT ASSETS</b>                |               |                       |               |                       |
| Cash & Bank Balance                  | 40,170,966.00 |                       | 41,475,510.00 |                       |
| Debtors                              | 0.00          |                       | 0.00          |                       |
| Prepayments                          | 0.00          |                       | 0.00          |                       |
| <b>Sub Total C/Assets</b>            |               | <b>40,170,966.00</b>  |               | <b>41,475,510.00</b>  |
| <b>NON CURRENT ASSETS:</b>           |               |                       |               |                       |
| Investment                           | 0.00          |                       |               |                       |
| Advance                              | 67,352,993.00 |                       | 67,352,993.00 |                       |
| <b>Total Non C/Assets</b>            |               | <b>67,352,993.00</b>  |               | <b>67,352,993.00</b>  |
| <b>Total Assets</b>                  |               | <b>107,523,959.00</b> |               | <b>108,828,503.00</b> |
| <b>LESS LIABILITIES:</b>             |               |                       |               |                       |
| Non Current Liabilities              | 56,003,090.00 |                       | 56,003,090.00 |                       |
| Loan Overdraft                       |               |                       |               |                       |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | <b>56,003,090.00</b>  |               | <b>56,003,090.00</b>  |
| Public Fund Creditors                |               |                       |               |                       |
| <b>TOTAL LIABILITIES</b>             |               | <b>56,003,090.00</b>  |               | <b>56,003,090.00</b>  |
| Net Assets                           |               |                       |               |                       |
|                                      |               | 107,523,959.00        |               | 108,828,503.00        |





**STATEMENT No. 3**  
**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | YEAR 2019               | YEAR 2018               |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 2,227,290,060.00        | 2,116,639,965.00        |
| Capital Receipts                  | 86,101,935.00           | 184,850,999.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 8,665,000.00            | 3,945,000.00            |
| Local Licenses and Fees           | 841,500.00              | 406,246.00              |
| Commercial Undertaking            | 1,098,200.00            | 410,970.00              |
| Rent of LGA Properties            | 12,000.00               | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 284,000.00              |
| <b>Total Revenue</b>              | <b>2,324,008,695.00</b> | <b>2,306,537,180.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 49,611,096.00           | 50,800,868.00           |
| Office of the Secretary           | 8,111,206.00            | 8,561,178.00            |
| The Council                       | 33,780,362.00           | 29,740,220.00           |
| Personnel Management              | 67,324,355.00           | 61,759,280.00           |
| Finance and Supply                | 170,207,391.00          | 170,368,690.00          |
| Education                         | 1,056,096,643.00        | 987,506,294.00          |
| Medical & Health                  | 280,929,414.00          | 113,328,763.00          |
| Agriculture and Natural Resources | 56,604,363.00           | 35,631,868.00           |
| Works and Housing                 | 128,990,560.00          | 47,806,570.00           |
| Traditional Office                | 108,484,127.00          | 113,293,501.00          |
| Social /Community Development     | 47,003,682.00           | 42,980,766.00           |
| Capital Expenditure               | 318,170,040.00          | 604,699,032.00          |
| <b>Total Expenditure</b>          | <b>2,325,313,239.00</b> | <b>2,266,477,030.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(1,304,544.00)</b>   | <b>40,060,150.00</b>    |

## DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** - Audit examination of the accounts of Dutse Local Government Council revealed that, the sum of Two Billion, Three Hundred and Thirteen Million, Three Hundred and Ninety One Thousand Nine Hundred and Eighty Five Naira (N2, 313,391,985) only was received as Statutory Allocation, Valued Added Tax and other income from the Federation account. This represents 87.70% of the budgeted amount of N2,637,800,000.  
**Recommendation:** - I. The Local Government should explore other sources of Internally Generated Revenue so as to bridge under collection from federation.
- b) **Internally Generated Revenue:-** During the financial year ended 31<sup>st</sup> December, 2019 a total sum of Ten Million, Six Hundred and Sixteen Thousand Seven Hundred Naira (N10,616,700) only was received by the Local Government as Internally Generated Revenue which represents 47.84% of the budgeted amount of (N22,190,000) the amount realized is less than 50% of the budgeted amount despite Dutse Local Government Council has a Dutse Modern Market and other business outlet as State Capital.  
**Recommendation:-** The Council should double its efforts on internally generated revenue collection and ensure all monies collection should be lodged immediately into the Local Government Account in order to avoid privileges or losses.
- c) **Bank Reconciliation Statements:**  
**Recommendation:**
- d) **Budget performance:-**The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DISCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE           | PERFORMANCE % |
|--------------------------|----------------------|----------------------|--------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                    |               |
| RECURRENT REVENUE        | 2,429,990,000        | 2,237,906,760        | (192,083,240)      | 92.09%        |
| CAPITAL REVENUE          | 230,000,000          | 86,101,935           | (143,898,075)      | 37.44%        |
| TOTAL REVENUE            | 2,659,990,000        | 2,324,008,695        | (335,981,305)      | 87.40%        |
| <b>EXPENDITURE</b>       |                      |                      |                    |               |
| RECURRENT EXPENDITURE    | 2,115,716,000        | 2,007,143,199        | 108,572,801        | 94.86%        |
| CAPITAL EXPENDITURE      | 681,416,200          | 318,170,040          | 363,246,160        | 46.69%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,797,132,200</b> | <b>2,325,313,239</b> | <b>471,818,961</b> | <b>83.13%</b> |

- i) **Total Revenue:-** From the above table a detailed analysis shows that a total sum of Two Billion, Three Hundred and Twenty Four Million, Eight Thousand Six Hundred and Ninety Five Naira (N2,324,008,695) only was received as statutory allocation and Internally Generated Revenue which represents 87.40% of the budgeted amount of N2,659,990,000.
- ii) **Recurrent Expenditure:** - Audit examination that the Recurrent Expenditure incurred during the year under review was Two Billion, Seven Million, One Hundred and Forty Three Thousand One Hundred and Ninety Nine Naira (N2,007,143,199) which comprises of both personnel and overhead costs. This amount represents 94.86% of the budgeted amount of N2, 115,716,000.
- iii) **Capital Expenditure:** - A sum of Three Hundred and Eighteen Thousand, One Hundred and Seventy Thousand Forty Naira (N318,170,040) was incurred as capital expenditure representing 46.70% of the budgeted amount of N681,416,200.

**Recommendation:** - Efforts should be made to curtail over spending on recurrent expenditure and shift same to Capital projects in order to improve social-economic well-being of the populace.





# GAGARAWA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## GAGARAWA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



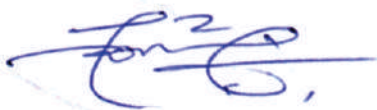
**UMAR ILU**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gagarawa Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**UMAR ILU**

Treasurer

Date: 20th October, 2020



**HON. IBRAHIM YAU**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,368,846,519.00        | 1,516,884,278.00        |
| Capital Receipts   | 82,317,917.00           | 177,694,725.00          |
| Internally Generated Rev (IGR)                             | 4,643,348.00            | 5,181,528.00            |
| <b>Total Receipts</b>                                      | <b>1,455,807,784.00</b> | <b>1,699,760,531.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 48,593,194.00           | 58,031,473.00           |
| Office Of The Chairman                                     | 21,729,184.00           | 21,252,455.00           |
| The Council  | 40,299,348.00           | 33,983,625.00           |
| Personal Management  | 88,443,451.00           | 73,443,333.00           |
| Finance And Supply   | 153,791,181.00          | 208,985,831.00          |
| Education  | 468,853,322.00          | 400,407,041.00          |
| Medical And Health   | 145,735,901.00          | 120,865,980.00          |
| Agriculture & Natural Resources                            | 40,175,049.00           | 33,790,108.00           |
| Works And Housing  | 57,663,743.00           | 83,936,433.00           |
| Traditional Office Holders                                 | 81,539,180.00           | 82,238,647.00           |
| Social And Community Dev.                                  | 58,063,297.00           | 64,952,950.00           |
| <b>Total Payments</b>                                      | <b>1,204,886,850.00</b> | <b>1,181,887,876.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>250,920,934.00</b>   | <b>517,872,655.00</b>   |
| Capital Expenditure  | 263,040,998.00          | 467,962,743.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(12,120,064.00)</b>  | <b>49,909,912.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 20,058,150.00           |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 25,355.00               |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>2,083,505.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(12,120,064.00)</b>  | <b>51,993,417.00</b>    |
| Cash & Equivalent at 01/01/2018                            | 79,447,093.00           | 27,453,676.00           |
| <b>Cash &amp; Equivalent at 31/12/2018</b>                 | <b>67,327,029.00</b>    | <b>79,447,093.00</b>    |



**STATEMENT No. 2**  
**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                | ACTUAL 2018   |                |
|--------------------------------------|---------------|----------------|---------------|----------------|
|                                      | N             | N              | N             | N              |
| <b>CURRENT ASSETS</b>                |               |                |               |                |
| Cash & Bank Balance                  | 67,327,029.00 |                | 79,447,093.00 |                |
| Debtors                              | 0.00          |                | 0.00          |                |
| Prepayments                          | 0.00          |                | 0.00          |                |
| <b>Sub Total C/Assets</b>            |               | 67,327,029.00  |               | 79,447,093.00  |
| <b>NON CURRENT ASSETS:</b>           |               |                |               |                |
| Investment                           | 0.00          |                |               |                |
| Advance                              | 60,858,752.00 |                | 60,858,752.00 |                |
| <b>Total Non C/Assets</b>            |               | 60,858,752.00  |               | 60,858,752.00  |
| <b>Total Assets</b>                  |               | 128,185,781.00 |               | 140,305,845.00 |
| <b>LESS LIABILITIES:</b>             |               |                |               |                |
| Non Current Liabilities              | 56,027,928.00 |                | 56,027,928.00 |                |
| Loan Overdraft                       |               |                |               |                |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 56,027,928.00  |               | 56,027,928.00  |
| Public Fund Creditors                |               |                |               |                |
| <b>TOTAL LIABILITIES</b>             |               | 56,027,928.00  |               | 56,027,928.00  |
| Net Assets                           |               | 72,157,853.00  |               | 84,227,917.00  |
|                                      |               | 128,185,781.00 |               | 140,305,845.00 |





**STATEMENT No. 3**  
**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | YEAR 2019               | YEAR 2018               |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,368,846,519.00        | 1,516,884,278.00        |
| Capital Receipts                  | 82,317,917.00           | 177,694,725.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 0.00                    | 78,000.00               |
| Local Licenses and Fees           | 3,835,348.00            | 4,828,855.00            |
| Commercial Undertaking            | 808,000.00              | 52,000.00               |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 22,500.00               |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 200,173.00              |
| <b>Total Revenue</b>              | <b>1,455,807,784.00</b> | <b>1,699,760,531.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 48,593,194.00           | 58,031,473.00           |
| Office of the Secretary           | 21,729,184.00           | 21,252,455.00           |
| The Council                       | 40,299,348.00           | 33,983,625.00           |
| Personnel Management              | 88,443,451.00           | 73,443,333.00           |
| Finance and Supply                | 153,791,181.00          | 208,985,831.00          |
| Education                         | 468,853,322.00          | 400,407,041.00          |
| Medical & Health                  | 145,735,901.00          | 120,865,980.00          |
| Agriculture and Natural Resources | 40,175,049.00           | 33,790,108.00           |
| Works and Housing                 | 57,663,743.00           | 83,936,433.00           |
| Traditional Office                | 81,539,180.00           | 82,238,647.00           |
| Social /Community Development     | 58,063,297.00           | 64,952,950.00           |
| Capital Expenditure               | 263,040,998.00          | 467,962,743.00          |
| <b>Total Expenditure</b>          | <b>1,467,927,848.00</b> | <b>1,649,850,619.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(12,120,064.00)</b>  | <b>49,909,912.00</b>    |



## GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). **Statutory Allocation:-** The sum of one Billion, four hundred and fifty one Million, two hundred and eighteen thousand four hundred and thirty six Naira (N1,451,218,436) only was received as Statutory Allocation, Value Added Tax(VAT) and other Incomes from the Federation Account. This represents 63.17% of the Budgeted Amount of Two Billion, two hundred and ninety seven million, one hundred and forty thousand naira (N2, 297,140,000.00).  
**Recommendation:** - The Local Government should improve sources of Internally Generated Revenue so as to bridge the gap of under collection from Federation Account to minimize Budget deficits.
- b). **Internally Generated Revenue:-** Within the Financial Year ended 31<sup>st</sup> December, 2019, the sum of four million, six hundred and forty three thousand, three hundred and forty eight naira (N4,643,348.00) only was realized as Internally Generated Revenue, which represent only 19.41% of the budgeted amount of twenty three million, nine hundred and twenty six thousand naira (N23,926,000.00).  
**Recommendation:**  
(i). The Local Government should investigate why the low collection of Internally Generated Revenue and ensure action for corrective measures are taken.  
ii). The Council should explore other sources of Internal Revenue.
- c). **Bank Reconciliation Statement:** - It has been observed that the Local Government council has prepared and reconciled the five (5) accounts operated with Unity Bank Plc for the period under review. We recommend the Local Government Council this effort.  
**Recommendation:-** Bank Reconciliation Statements should be prepared on monthly basis as provided by the Financial Memorandum.
- d). **Budget Performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of Gagarawa Local Government Council Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 1,821,066,000        | 1,373,489,867        | (447,576,133)        | 75.42%        |
| CAPITAL REVENUE          | 500,000,000          | 82,317,917           | (417,682,083)        | 16.46%        |
| <b>TOTAL REVENUE</b>     | <b>2,321,066,000</b> | <b>1,455,807,784</b> | <b>(865,258,216)</b> | <b>62.72%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,401,578,000        | 1,204,886,850        | 196,691,150          | 85.97%        |
| CAPITAL EXPENDITURE      | 949,398,500          | 263,040,998          | 686,357,502          | 27.71%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,350,976,500</b> | <b>1,467,927,848</b> | <b>883,048,652</b>   | <b>62.44%</b> |

- I). **Total Revenue:-** From the above table, a detailed analysis shows that a sum of One Billion, four hundred and fifty five million, eight hundred and Seven one thousand, seven hundred and eighty four Naira (N1,455,807,784) was received as total revenue from the Federation Account and Internally Generated Revenue, which represents 62.72% of the budgeted amount of Two Billion, Three Hundred and Twenty One Million, Sixty Six Thousand Naira (N2,321,066,000).
- II). **Recurrent Expenditure:-** Audit Examination revealed that the total Recurrent Expenditure incurred stood at One Billion, Two Hundred and Four Million, Eight Hundred and Eighty Six Thousand Eight Hundred and Fifty Naira (N1,204,886,850.00), which comprised Personnel and Overhead Costs.
- III). **Capital Expenditure:-** A total sum of Two Hundred and Sixty Three Million, Forty Thousand, Nine Hundred and Ninety Eight Naira (N263,040,998) was incurred as Capital Expenditure, representing 27.71% of the budgeted Capital Expenditure of Nine hundred and forty nine Million, three hundred and ninety eight thousand, five hundred Naira (N949,398,500.00) in respect of the Council.  
**Recommendation:** - Effort should be made to curtail over spending on Recurrent Expenditure in order to give room for Capital expenditure thereby improving the socio-economic well being of the Community.



TWENTY NINETEEN

ANNUAL REPORT

# GARKI

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## GARKI LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**ABDULLAHI MOHD**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Garki Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**ABDULLAHI MOHD**

Treasurer

Date: 20th October, 2020



**HON. GALI MUKTAR**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,781,404,549.00        | 1,895,032,147.00        |
| Capital Receipts   | 114,424,204.00          | 221,222,824.00          |
| Internally Generated Rev (IGR)                             | 1,233,280.00            | 6,208,215.00            |
| <b>Total Receipts</b>                                      | <b>1,897,062,033.00</b> | <b>2,122,463,186.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 50,151,809.00           | 45,022,044.00           |
| Office Of The Secretary                                    | 34,088,786.00           | 37,980,632.00           |
| The Council  | 50,100,646.00           | 60,551,681.00           |
| Personal Management  | 81,566,222.00           | 79,078,610.00           |
| Finance And Supply   | 150,722,913.00          | 178,369,656.00          |
| Education  | 678,070,080.00          | 709,826,829.00          |
| Medical And Health   | 254,696,229.00          | 200,403,066.00          |
| Agriculture & Natural Resources                            | 34,689,091.00           | 37,397,322.00           |
| Works And Housing  | 77,776,381.00           | 82,690,825.00           |
| Traditional Office Holders                                 | 85,412,992.00           | 85,028,910.00           |
| Social And Community Dev.                                  | 86,016,854.00           | 102,323,510.00          |
| <b>Total Payments</b>                                      | <b>1,583,292,003.00</b> | <b>1,618,673,085.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>313,770,030.00</b>   | <b>503,790,101.00</b>   |
| Capital Expenditure  | 310,467,759.00          | 471,684,927.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>3,302,271.00</b>     | <b>32,105,174.00</b>    |
| Advances/Proceed From Loan                                 | (8.00)                  | 3,018,017.00            |
| Other Current Liabilities/ Repayment of Loans              | 0.00                    | 0.00                    |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(8.00)</b>           | <b>3,018,017.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>3,302,263.00</b>     | <b>35,123,191.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 50,381,935.00           | 15,258,744.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>53,684,198.00</b>    | <b>50,381,935.00</b>    |



**STATEMENT No. 2**  
**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |                      |
|--------------------------------------|---------------|---------------|---------------|----------------------|
|                                      | N             | N             | N             | N                    |
| <b>CURRENT ASSETS</b>                |               |               |               |                      |
| Cash & Bank Balance                  | 53,684,198.00 |               | 50,381,935.00 |                      |
| Debtors                              | 0.00          |               | 0.00          |                      |
| Prepayments                          | 0.00          |               | 0.00          |                      |
| <b>Sub Total C/Assets</b>            |               | 53,684,198.00 |               | 50,381,935.00        |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |                      |
| Investment                           | 0.00          |               | 0.00          |                      |
| Advance                              | 9,938,920.00  |               | 9,938,912.00  |                      |
| <b>Total Non C/Assets</b>            |               | 9,938,920.00  |               | <b>9,938,912.00</b>  |
| <b>Total Assets</b>                  |               | 63,623,118.00 |               | 60,320,847.00        |
| <b>LESS LIABILITIES:</b>             |               |               |               |                      |
| Non Current Liabilities              | 40,434,004.00 |               | 40,434,004.00 |                      |
| Loan Overdraft                       |               |               |               |                      |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 40,434,004.00 |               | 40,434,004.00        |
| Public Fund Creditors                |               |               |               |                      |
| <b>TOTAL LIABILITIES</b>             |               | 40,434,004.00 |               | <b>40,434,004.00</b> |
| Net Assets                           |               | 23,189,114.00 |               | <b>19,886,843.00</b> |
|                                      |               | 63,623,118.00 |               | 60,320,847.00        |





**STATEMENT No. 3**  
**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | YEAR 2019               | YEAR 2018               |
|-----------------------------------|-------------------------|-------------------------|
| REVENUE                           | N                       | N                       |
| Statutory Receipt                 | 1,781,404,549.00        | 1,895,032,147.00        |
| Capital Receipts                  | 114,424,204.00          | 221,222,824.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 30,000.00               | 70,000.00               |
| Local Licenses and Fees           | 191,000.00              | 5,152,055.00            |
| Commercial Undertaking            | 1,012,280.00            | 761,760.00              |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 224,400.00              |
| <b>Total Revenue</b>              | <b>1,897,062,033.00</b> | <b>2,122,463,186.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 50,151,809.00           | 45,022,044.00           |
| Office of the Secretary           | 34,088,786.00           | 37,980,632.00           |
| The Council                       | 50,100,646.00           | 60,551,681.00           |
| Personnel Management              | 81,566,222.00           | 79,078,610.00           |
| Finance and Supply                | 150,722,913.00          | 178,369,656.00          |
| Education                         | 678,070,080.00          | 709,826,829.00          |
| Medical & Health                  | 254,696,229.00          | 200,403,066.00          |
| Agriculture and Natural Resources | 34,689,091.00           | 37,397,322.00           |
| Works and Housing                 | 77,776,381.00           | 82,690,825.00           |
| Traditional Office                | 85,412,992.00           | 85,028,910.00           |
| Social /Community Development     | 86,016,854.00           | 102,323,510.00          |
| Capital Expenditure               | 310,467,759.00          | 471,684,927.00          |
| <b>Total Expenditure</b>          | <b>1,893,759,762.00</b> | <b>2,090,358,012.00</b> |
| <b>Surplus/(deficits)</b>         | <b>3,302,271.00</b>     | <b>32,105,174.00</b>    |



## GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** The Accounts of Garki Local Government Council revealed that One Billion, Eight hundred and ninety five Million, Eight Hundred and Twenty eight thousand, Seven hundred and fifty three Naira (N1, 895, 828, 753) only was received as Statutory Allocation, Value Added Tax(VAT) and other Incomes from the Federation Account. The sum represents 77.70% of the Approved Estimate amount of Two Billion, Four Hundred and Fifty Five Million, Eight Hundred thousand Naira (2,455,800,000.00).  
**Recommendation:-**The Local Government should improve its sources of revenue generation internally to avoid over dependence on Federation Allocation.
- b). **Internally Generated Revenue:** Within the year, a sum of One Million, Two Hundred and Thirty Three Thousand, Two Hundred and Eighty Naira (N1, 233,280.00) only was realized by the Local Government as Internally Generated Revenue. This is a very poor performance, especially when compared with the budgeted amount of nine Million, Eight Hundred Thousand Naira (N9, 800,000.00) which is just a mere 12.58%.  
**Recommendation:**  
(I). The Council should carry out an Investigation on why there is low internal revenue Collection; despite the fact that there is a very popular and large market (Garki Grains Market).  
(II). The Council should ensure that all cash received are lodged into the local Government Bank Account immediately to avoid pilferages.  
(III). The Council should implore more sources of revenue derivation.
- c). **Bank Reconciliation Statement:** Bank Reconciliation Statements for the five Bank Accounts operated by the Local Government have been prepared but not in accordance with ethical practice and was not signed by the Local Government Treasurer.  
**Recommendation:-**Henceforth, standard format should be applied, while preparing Bank Reconciliation Statement of all the accounts maintained by the Local Government and duly signed by the Treasurer.
- d). **Budget Performance:** The actual and budgeted when compared, the performance for the year ended 31<sup>st</sup> December,2019 in respect of Garki Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,059,600,000        | 1,782,637,829        | (276,962,171)        | 86.55%        |
| CAPITAL REVENUE          | 406,000,000          | 114,424,204          | (291,575,796)        | 28.15%        |
| <b>TOTAL REVENUE</b>     | <b>2,465,600,000</b> | <b>1,897,062,033</b> | <b>(568,537,967)</b> | <b>76.41%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,842,116,000        | 1,583,292,003        | 258,823,997          | 85.94%        |
| CAPITAL EXPENDITURE      | 641,414,800          | 310,467,759          | 330,947,041          | 48.41%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,483,530,800</b> | <b>1,893,759,762</b> | <b>589,771,038</b>   | <b>76.25%</b> |

- I). **Total Revenue:** From the above table, a detailed analysis shows that a total of One Billion, Eight Hundred and Ninety Seven Million, Sixty Two Thousand and Thirty Three Naira (N1,897,062,033.00)only was realized as Total Revenue from Federation Account and Internally Generated Revenue as against the Estimated sum of Two Billion, Four Hundred and Sixty Five Million, Six Hundred Thousand Naira(N2,465,600,000.00) which is 76.41% received.
- II). **Recurrent Expenditure:** Audit Examination revealed that a sum of One Billion, Five Hundred and Eighty Three Million Two Hundred and Ninety Two Thousand Three Naira (N1, 583, 292, 003.00) only was incurred as Recurrent Expenditure comprising of both Personnel and Overhead costs.
- III). **Capital Expenditure:** A sum of Three Hundred and Ten Million, Four Hundred and Sixty Seven Thousand, Seven Hundred and Fifty Nine Naira (N310, 467,759.00) only was incurred as Capital Expenditure which represents 48.41%, less than 50% of the budgeted sum of Six Hundred and Forty One Million, Four hundred and Fourteen Thousand, Eight Hundred Naira (641,414,800).
- IV). **Recommendation:** it is recommended that efforts must be geared to curtail over spending on Recurrent Expenditure and use the amount to finance Capital Expenditure so as to improve the standard of living of the populace in terms of socio-economic well-being.



# GUMEL

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## GUMEL LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**MUSA IBRAHIM SHU'AIBU**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gumel Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**MUSA IBRAHIM SHU'AIBU**

Treasurer

Date: 20th October, 2020



**HON. AMINU SANI GUMEL**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,670,982,298.00        | 1,654,250,754.00        |
| Capital Receipts   | 246,090,204.00          | 266,682,832.00          |
| Internally Generated Rev (IGR)                             | 4,898,771.00            | 7,258,704.00            |
| <b>Total Receipts</b>                                      | <b>1,921,971,273.00</b> | <b>1,928,192,290.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 36,922,061.00           | 51,973,141.00           |
| Office Of The Secretary                                    | 59,842,066.00           | 55,394,984.00           |
| The Council  | 39,824,219.00           | 36,286,657.00           |
| Personal Management  | 99,088,305.00           | 98,343,674.00           |
| Finance And Supply   | 181,799,592.00          | 223,576,648.00          |
| Education  | 664,576,216.00          | 633,021,649.00          |
| Medical And Health   | 193,184,479.00          | 122,710,524.00          |
| Agriculture & Natural Resources                            | 61,012,692.00           | 52,677,839.00           |
| Works And Housing  | 97,019,726.00           | 74,904,660.00           |
| Traditional Office Holders                                 | 76,340,359.00           | 97,406,833.00           |
| Social And Community Dev.                                  | 69,922,220.00           | 63,482,237.00           |
| <b>Total Payments</b>                                      | <b>1,579,531,935.00</b> | <b>1,509,778,846.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>342,439,338.00</b>   | <b>418,413,444.00</b>   |
| Capital Expenditure  | 299,435,282.00          | 404,701,955.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>43,004,056.00</b>    | <b>13,711,489.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 1,878,549.00            |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 138,426.00              |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>2,016,975.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>43,004,056.00</b>    | <b>15,728,464.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 17,312,597.00           | 1,584,133.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>60,316,653.00</b>    | <b>17,312,597.00</b>    |



**STATEMENT No. 2**  
**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |                        |
|--------------------------------------|---------------|---------------|---------------|------------------------|
|                                      | N             | N             | N             | N                      |
| <b>CURRENT ASSETS</b>                |               |               |               |                        |
| Cash & Bank Balance                  | 60,316,653.00 |               | 17,312,597.00 |                        |
| Debtors                              | 0.00          |               | 0.00          |                        |
| Prepayments                          | 0.00          |               | 0.00          |                        |
| <b>Sub Total C/Assets</b>            |               | 60,316,653.00 |               | 17,312,597.00          |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |                        |
| Investment                           | 0.00          |               | 0.00          |                        |
| Advance                              | 9,370,454.00  |               | 9,370,454.00  |                        |
| <b>Total Non C/Assets</b>            |               | 9,370,454.00  |               | 9,370,454.00           |
| <b>Total Assets</b>                  |               | 69,687,107.00 |               | <b>26,683,051.00</b>   |
| <b>LESS LIABILITIES:</b>             |               |               |               |                        |
| Non Current Liabilities              | 39,761,207.00 |               | 39,622,781.00 |                        |
| Loan Overdraft                       | 0.00          |               |               |                        |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 39,761,207.00 |               | 39,761,207.00          |
| Public Fund Creditors                |               |               |               |                        |
| <b>TOTAL LIABILITIES</b>             |               | 29,925,900.00 |               | <b>39,761,207.00</b>   |
| Net Assets                           |               | 39,761,207.00 |               | <b>(13,078,156.00)</b> |
|                                      |               | 69,687,107.00 |               | 26,683,051.00          |





**STATEMENT No. 3**  
**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | YEAR 2019               | YEAR 2018               |
|-----------------------------------|-------------------------|-------------------------|
| REVENUE                           | N                       | N                       |
| Statutory Receipt                 | 1,670,982,298.00        | 1,654,250,754.00        |
| Capital Receipts                  | 246,090,204.00          | 266,682,832.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 115,000.00              | 1,475,500.00            |
| Local Licenses and Fees           | 2,828,266.00            | 3,421,838.00            |
| Commercial Undertaking            | 1,899,483.00            | 1,881,808.00            |
| Rent of LGA Properties            | 45,222.00               | 12,746.00               |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 10,800.00               | 466,812.00              |
| <b>Total Revenue</b>              | <b>1,921,971,273.00</b> | <b>1,928,192,290.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 36,922,061.00           | 51,973,141.00           |
| Office of the Secretary           | 59,842,066.00           | 55,394,984.00           |
| The Council                       | 39,824,219.00           | 36,286,657.00           |
| Personnel Management              | 99,088,305.00           | 98,343,674.00           |
| Finance and Supply                | 181,799,592.00          | 223,576,648.00          |
| Education                         | 664,576,216.00          | 633,021,649.00          |
| Medical & Health                  | 193,184,479.00          | 122,710,524.00          |
| Agriculture and Natural Resources | 61,012,692.00           | 52,677,839.00           |
| Works and Housing                 | 97,019,726.00           | 74,904,660.00           |
| Traditional Office                | 76,340,359.00           | 97,406,833.00           |
| Social /Community Development     | 69,922,220.00           | 63,482,237.00           |
| Capital Expenditure               | 299,435,282.00          | 404,701,955.00          |
| <b>Total Expenditure</b>          | <b>1,878,967,217.00</b> | <b>1,914,480,801.00</b> |
| <b>Surplus/(deficits)</b>         | <b>43,004,056.00</b>    | <b>13,711,489.00</b>    |



## GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** Audit Examination of the Accounts of Gumel Local Government Council revealed that, the sum of One Billion, Nine Hundred and Seventeen Million, Seventy Two thousand, Five Hundred and Two Naira (N1, 917, 072,502) only was received as Statutory Allocation, Value Added Tax (VAT) and other Incomes from the Federation Account. This represents 75.60% of the budgeted amount of Two Billion, Five Hundred and Thirty Six Million Naira (2,536,000,000.00).  
**Recommendation:-**The Local Government should improve its sources of revenue collection to minimize over dependence on Federation Account.
- b) **Internally Generated Revenue:** The sum of Four Million, Eight Hundred and Ninety Eight Thousand, Seven Hundred and Seventy One Naira (N4, 898,771.00) only was realized by the Local Government as Internally Generated Revenue.; which is 37.87% of the budgeted amount of Twelve Million, Nine Hundred and Thirty Five Thousand Naira (N12,935,000.00) which is not encouraging.  
**Recommendation:-**The Council should be serious on local revenue collection and explore more sources of internal revenue generation
- c) **Bank Reconciliation Statement:** It has been observed that five Bank Accounts operated by Gumel Local Government with Unity Bank Plc and Polaris Bank have not been reconciled.  
**Recommendation:-**Henceforth, the Local Government Council should prepare Bank Reconciliation Statement for all the accounts it maintained.
- d) **Budget Performance:** The actual and budgeted when compared, the overall budget performance for the year ended 31<sup>st</sup> December,2019 in respect of Gumel Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,045,935,000        | 1,675,881,069        | (370,053,931)        | 81.92%        |
| CAPITAL REVENUE          | 503,000,000          | 246,090,204          | (256,909,796)        | 48.93%        |
| <b>TOTAL REVENUE</b>     | <b>2,548,935,000</b> | <b>1,921,971,273</b> | <b>(626,963,727)</b> | <b>75.41%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,842,266,000        | 1,579,531,935        | 262,734,065          | 85.74%        |
| CAPITAL EXPENDITURE      | 708,253,000          | 299,435,282          | 408,817,718          | 42.27%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,550,519,000</b> | <b>1,878,967,217</b> | <b>671,551,783</b>   | <b>73.69%</b> |

- I). **Recurrent Revenue:** From the above table, a detailed analysis shows that a sum of One Billion, Nine Hundred and Twenty One Million, Nine Hundred and Seventy One Thousand Two Hundred and Seventy Three Naira (N1,921,971,273.00) only was realized as Total Revenue from Federation Account and Internally Generated Revenue as against the Estimated Sum of Two Billion, Five Hundred and Forty Eight Million, Nine Hundred and Thirty Five Thousand Naira(N2,548,935,000.00) which is 75.41%.
- II). **Recurrent Expenditure:** Audit Examination of the accounts of Gumel Local Government revealed that a sum of One Billion, Five Hundred and Seventy Nine Million, Five Hundred and Thirty One Thousand, Nine Hundred and Thirty Five Naira (N1, 579,531,935.00) only was incurred as Recurrent Expenditure comprising of Personnel and Overhead costs.
- III). **Capital Expenditure:** The sum of Two Hundred and Ninety Nine Million, Four Hundred and Thirty Five Thousand, Two hundred and Eighty Two Naira (N299, 435,282.00) only was incurred as Capital Expenditure which represents 42.27%, less than 50% of the budgeted sum of Seven Hundred and Eight Million, Two hundred and Fifty Three Thousand Naira (708,253,000).
- IV). **Recommendation:** Efforts must be geared up to curtail over spending on Recurrent Expenditure and use the amount to finance capital projects instead.



# GURI

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE

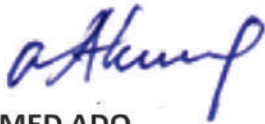


## GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

### 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**AHMED ADO**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

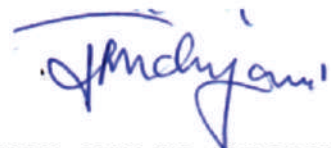
In our opinion, these financial statements fairly reflect the financial position of Guri Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**AHMED ADO**

Treasurer

Date: 20th October, 2020



**HON. ALHAJI B. JAJI ADIYANI**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,667,496,125.00        | 1,698,845,310.00        |
| Capital Receipts   | 59,548,966.00           | 187,272,428.00          |
| Internally Generated Rev (IGR)                             | 21,869,179.00           | 15,675,876.00           |
| <b>Total Receipts</b>                                      | <b>1,748,914,270.00</b> | <b>1,901,793,614.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 37,910,315.00           | 50,450,501.00           |
| Office Of The Secretary                                    | 26,125,982.00           | 20,209,966.00           |
| The Council  | 36,022,917.00           | 41,377,012.00           |
| Personal Management  | 87,522,381.00           | 118,302,661.00          |
| Finance And Supply   | 173,389,077.00          | 151,186,090.00          |
| Education  | 350,826,176.00          | 339,836,364.00          |
| Medical And Health   | 178,986,381.00          | 146,513,082.00          |
| Agriculture & Natural Resources                            | 40,144,835.00           | 40,803,791.00           |
| Works And Housing  | 98,280,660.00           | 102,390,458.00          |
| Traditional Office Holders                                 | 86,365,923.00           | 87,925,809.00           |
| Social And Community Dev.                                  | 81,821,772.00           | 110,474,892.00          |
| <b>Total Payments</b>                                      | <b>1,197,396,419.00</b> | <b>1,209,470,626.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>551,517,851.00</b>   | <b>692,322,988.00</b>   |
| Capital Expenditure  | 581,420,556.00          | 634,975,725.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>29,902,705.00</b>    | <b>57,347,263.00</b>    |
| Advances/Proceed From Loan                                 | -                       | 373,274.00              |
| Other Current Liabilities/Repayment of Loans               | 1,745,181.00            | 3,778,104.00            |
| Bank Overdraft   | -                       | -                       |
| <b>Cash Flow From Financing Activities</b>                 | <b>1,745,181.00</b>     | <b>4,151,378.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>31,647,886.00</b>    | <b>61,498,641.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 106,502,132.00          | 45,003,491.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>74,854,246.00</b>    | <b>106,502,132.00</b>   |



**STATEMENT No. 2**  
**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                       | ACTUAL 2018    |                       |
|--------------------------------------|---------------|-----------------------|----------------|-----------------------|
|                                      | N             | N                     | N              | N                     |
| <b>CURRENT ASSETS</b>                |               |                       |                |                       |
| Cash & Bank Balance                  | 74,854,246.00 |                       | 106,502,132.00 |                       |
| Debtors                              | 0.00          |                       | 0.00           |                       |
| Prepayments                          | 0.00          |                       | 0.00           |                       |
| <b>Sub Total C/Assets</b>            |               | <b>74,854,246.00</b>  |                | <b>106,502,132.00</b> |
| <b>NON CURRENT ASSETS</b>            |               |                       |                |                       |
| Investment                           | 0.00          |                       | 0.00           |                       |
| Advance                              | 47,365,817.00 |                       | 47,365,817.00  |                       |
| <b>Total Non C/Assets</b>            |               | <b>47,365,817.00</b>  |                | <b>47,365,817.00</b>  |
| <b>Total Assets</b>                  |               | <b>122,220,063.00</b> |                | <b>153,867,949.00</b> |
| <b>LESS LIABILITIES:</b>             |               |                       |                |                       |
| Non Current Liabilities              | 53,912,071.00 |                       | 55,657,252.00  |                       |
| Loan Overdraft                       | 0.00          |                       |                |                       |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | <b>53,912,071.00</b>  |                | <b>55,657,252.00</b>  |
| Public Fund Creditors                |               |                       |                |                       |
| <b>TOTAL LIABILITIES</b>             |               | <b>53,912,071.00</b>  |                | <b>55,657,252.00</b>  |
| Net Assets                           |               | <b>68,307,992.00</b>  |                | <b>98,210,697.00</b>  |
|                                      |               | <b>122,220,063.00</b> |                | <b>153,867,949.00</b> |



**STATEMENT No. 3**  
**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | Actual 2019             | Actual 2018             |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,667,496,125.00        | 1,698,845,310.00        |
| Capital Receipts                  | 59,548,966.00           | 187,272,428.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 60,000.00               | 60,000.00               |
| Local Licenses and Fees           | 16,232,519.00           | 12,607,882.00           |
| Commercial Undertaking            | 5,576,660.00            | 1,444,450.00            |
| Rent of LGA Properties            | 0.00                    | 230,000.00              |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 1,333,544.00            |
| <b>Total Revenue</b>              | <b>1,748,914,270.00</b> | <b>1,901,793,614.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 37,910,315.00           | 50,450,501.00           |
| Office of the Secretary           | 26,125,982.00           | 20,209,966.00           |
| The Council                       | 36,022,917.00           | 41,377,012.00           |
| Personnel Management              | 87,522,381.00           | 118,302,661.00          |
| Finance and Supply                | 173,389,077.00          | 151,186,090.00          |
| Education                         | 350,826,176.00          | 339,836,364.00          |
| Medical & Health                  | 178,986,381.00          | 146,513,082.00          |
| Agriculture and Natural Resources | 40,144,835.00           | 40,803,791.00           |
| Works and Housing                 | 98,280,660.00           | 102,390,458.00          |
| Traditional Office                | 86,365,923.00           | 87,925,809.00           |
| Social /Community Development     | 81,821,772.00           | 110,474,892.00          |
| Capital Expenditure               | 581,420,556.00          | 634,975,725.00          |
| <b>Total Expenditure</b>          | <b>1,778,816,975.00</b> | <b>1,844,446,351.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(29,902,705.00)</b>  | <b>57,347,263.00</b>    |

## GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocations:** Audit examination of the accounts of Guri Local Government Council revealed that, the total sum of One Billion, Seven Hundred and Twenty Seven Million, Fifteen Thousand Six Hundred and Sixty Naira (N1,727,015,660) only was received as statutory allocation, Valued Added Tax and other income from the Federation account. The total amount received represents 81.82% of the approved estimated amount of (N2, 111,000,000).  
**Recommendation:-** The Local Government council should improve sources of Internally Generated revenue so as to bridge the gap of under collection from federation account.
- b) **Internally Generated Revenue:-** The sum of Twenty One Million, Eight Hundred and Sixty Nine Thousand, One Hundred and Seventy Nine Naira (N21,869,179.00) only was realized by the Local Government as Internally Generated Revenue (IGR) which is 132% of budgeted amount of (N16,483,000]  
**Recommendation:-** The Local Government council should explore other sources of revenue in order to boost the internal generation of revenue.
- c) **Bank Reconciliation Statements:-** We have observed that the Six(6) Bank accounts operated by the Council with Unity Bank Plc, Access Bank plc and Polaris Bank Plc have not been reconciled during the period .  
**Recommendation:-** The Local government council should prepare bank reconciliation statement for all the bank accounts for the period under review and on monthly basis.
- d) **Budget Performance:-**The overall budget performance for the year ended 31<sup>ST</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 1,837,485,000        | 1,689,335,873        | (148,149,127)        | 91.94%        |
| CAPITAL REVENUE          | 290,000,000          | 59,548,966           | (230,041,034)        | 20.53%        |
| <b>TOTAL REVENUE</b>     | <b>2,127,485,000</b> | <b>1,748,884,839</b> | <b>(378,600,161)</b> | <b>82.2%</b>  |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,284,574,000        | 1,197,396,419        | 87,177,581           | 93.21%        |
| CAPITAL EXPENDITURE      | 919,665,000          | 581,420,556          | 338,244,444          | 63.22%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,204,239,000</b> | <b>1,778,816,975</b> | <b>425,422,025</b>   | <b>80.70%</b> |

- I). **Total Revenue:** - From the above table a detailed analysis shows that, the sum of One Billion, Seven Hundred and Forty Eight Million, Eight Hundred and Eighty Four Thousand ,Eight Hundred and Thirty Nine Naira (N1,748,884,839.00) only was received as total revenue from federation account and Internally Generated (IGR) represents 82%.
- II). **Recurrent Expenditure:-** Audit examination revealed that, a total recurrent expenditure incurred during the year under review was One Billion, one Hundred and Ninety Seven Million, Three Hundred and Ninety Six Thousand Four Hundred and Nineteen Naira(N1,197,396,419.00) only. This comprises of both personnel and overhead costs and it represents 93.21% of the Estimate recurrent Expenditure of (N1, 284,574,000).
- III). **Capital Expenditure:-** A total sum of Five Hundred and Eight One Million, Four Hundred and Twenty Thousand Five Hundred and Fifty Six Naira (N581,420,556.00) Only, was incurred as capital expenditure which represents only 63.22% of the budgeted amount (N919,6650,00) in respect of the council.
- IV). **Recommendation:-**We Urge the local government council to reduce much spending on recurrent expenditure and shift same to capital projects in order to improve the economic and social well-being of the community.





# GWARAM

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## GWARAM LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**BASHIR ABDU RINGIM**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gwaram Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**BASHIR ABDU RINGIM**

Treasurer

Date: 20th October, 2020



**MOHD DANASBE MOHD**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,206,325,256.00        | 2,333,537,725.00        |
| Capital Receipts   | 184,851,197.00          | 227,173,586.00          |
| Internally Generated Rev (IGR)                             | 12,922,250.00           | 7,800,024.00            |
| <b>Total Receipts</b>                                      | <b>2,404,098,703.00</b> | <b>2,568,511,335.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 38,055,431.00           | 51,267,953.00           |
| Office Of The Secretary                                    | 14,373,508.00           | 15,568,716.00           |
| The Council  | 37,054,234.00           | 43,671,262.00           |
| Personal Management  | 145,173,684.00          | 142,009,392.00          |
| Finance And Supply   | 199,755,479.00          | 206,252,420.00          |
| Education  | 874,761,186.00          | 864,509,890.00          |
| Medical And Health   | 340,591,005.00          | 222,325,848.00          |
| Agriculture & Natural Resources                            | 34,785,235.00           | 30,087,505.00           |
| Works And Housing  | 98,356,846.00           | 90,539,062.00           |
| Traditional Office Holders                                 | 109,081,676.00          | 121,899,683.00          |
| Social And Community Dev.                                  | 71,135,940.00           | 84,438,716.00           |
| <b>Total Payments</b>                                      | <b>1,963,124,224.00</b> | <b>1,872,570,447.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>440,974,479.00</b>   | <b>695,940,888.00</b>   |
| Capital Expenditure  | 448,005,891.00          | 653,850,567.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(7,031,412.00)</b>   | <b>42,090,321.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 391,050.00              |
| Other Current Liabilities/Repayment of Loans               | 5,438,640.00            | 3,259,081.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>5,438,640.00</b>     | <b>3,650,131.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(1,592,772.00)</b>   | <b>45,740,452.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 50,318,731.00           | 4,578,279.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>48,725,959.00</b>    | <b>50,318,731.00</b>    |



**STATEMENT No. 2**  
**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019    |                 | ACTUAL 2018    |                        |
|--------------------------------------|----------------|-----------------|----------------|------------------------|
|                                      | N              | N               | N              | N                      |
| <b>CURRENT ASSETS</b>                |                |                 |                |                        |
| Cash & Bank Balance                  | 48,725,959.00  |                 | 50,318,731.00  |                        |
| Debtors                              | 0.00           |                 | 0.00           |                        |
| Prepayments                          | 0.00           |                 | 0.00           |                        |
| <b>Sub Total C/Assets</b>            |                | 48,725,959.00   |                | 50,318,731.00          |
| <b>NON CURRENT ASSETS:</b>           |                |                 |                |                        |
| Investment                           | 0.00           |                 | 0.00           |                        |
| Advance                              | 24,910,614.00  |                 | 24,910,614.00  |                        |
| <b>Total Non C/Assets</b>            |                | 24,910,614.00   |                | 24,910,614.00          |
| <b>Total Assets</b>                  |                | 73,636,573.00   |                | <b>75,229,345.00</b>   |
| <b>LESS LIABILITIES:</b>             |                |                 |                |                        |
| Non Current Liabilities              | 110,485,027.00 |                 | 105,046,387.00 |                        |
| Loan Overdraft                       | 0.00           |                 |                |                        |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |                | 110,485,027.00  |                | 105,046,387.00         |
| Public Fund Creditors                |                |                 |                |                        |
| <b>TOTAL LIABILITIES</b>             |                | 110,485,027.00  |                | <b>105,046,387.00</b>  |
| Net Assets                           |                | (36,848,454.00) |                | <b>(29,817,042.00)</b> |
|                                      |                | 73,636,573.00   |                | 75,229,345.00          |





**STATEMENT No. 3**  
**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
|                                   | N                       | N                       |
| <b>REVENUE</b>                    |                         |                         |
| Statutory Receipt                 | 2,206,325,256.00        | 2,333,537,725.00        |
| Capital Receipts                  | 184,851,197.00          | 227,173,586.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 3,105,000.00            | 215,000.00              |
| Local Licenses and Fees           | 8,023,265.00            | 5,874,634.00            |
| Commercial Undertaking            | 1,628,985.00            | 1,710,390.00            |
| Rent of LGA Properties            | 165,000.00              | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 0.00                    |
| <b>Total Revenue</b>              | <b>2,404,098,703.00</b> | <b>2,568,511,335.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 38,055,431.00           | 51,267,953.00           |
| Office of the Secretary           | 14,373,508.00           | 15,568,716.00           |
| The Council                       | 37,054,234.00           | 43,671,262.00           |
| Personnel Management              | 145,173,684.00          | 142,009,392.00          |
| Finance and Supply                | 199,755,479.00          | 206,252,420.00          |
| Education                         | 874,761,186.00          | 864,509,890.00          |
| Medical & Health                  | 340,591,005.00          | 222,325,848.00          |
| Agriculture and Natural Resources | 34,785,235.00           | 30,087,505.00           |
| Works and Housing                 | 98,356,846.00           | 90,539,062.00           |
| Traditional Office                | 109,081,676.00          | 121,899,683.00          |
| Social /Community Development     | 71,135,940.00           | 84,438,716.00           |
| Capital Expenditure               | 448,005,891.00          | 653,850,567.00          |
| <b>Total Expenditure</b>          | <b>2,411,130,115.00</b> | <b>2,526,421,014.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(7,031,412.00)</b>   | <b>42,090,321.00</b>    |

## GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** Audit examination of the accounts of Gwaram Local Government Council revealed that the total sum of Two Billion, Three Hundred and Ninety One Million, One Hundred and Seventy Six Thousand, Four Hundred and Fifty Three Naira (N2,391,176,453.00) only was received as statutory allocation, valued added tax and other incomes from the federation account. The total amount received represents 78.66% of the approved estimated amount of (N3, 039,778.000).  
**Recommendation:** - The Local Government should improve sources of Internally Generated Revenue so as to bridge the gap of under collection from federation account to avoid budget deficit.
- b) **Internally Generated Revenue:** - The sum of Twelve Million, Nine Hundred and Ninety Two Thousand, Two Hundred and Fifty Naira (N12,992,250.00) only was received by the Local Government as Internally Generated Revenue (IGR) during the period under review ended 31<sup>st</sup> December, 2019  
**Recommendation:** -It was discovered that 70% of the budgeted (N18, 435,000) was realized. The local government should double effort to reach the budgeted amount.
- c) **Bank Reconciliation Statements:-** It was observed that the Four (4) bank accounts operated with unity bank plc and zenith bank plc have been reconciled .  
**Recommendation:-** Bank Reconciliation statement should be prepared on monthly basis to confirm and justify the financial commitment by the banks.
- d) **Budget performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and expenditure is given below:

### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,544,213,000        | 2,219,247,506        | (324,965,494)        | 87.23%        |
| CAPITAL REVENUE          | 514,000,000          | 184,851,197          | (329,148,803)        | 35.96%        |
| <b>TOTAL REVENUE</b>     | <b>3,058,213,000</b> | <b>2,404,098,703</b> | <b>(654,114,297)</b> | <b>78.61%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 2,014,406,000        | 1,963,124,224        | 51,281,776           | 97.45%        |
| CAPITAL EXPENDITURE      | 1,067,973,000        | 448,005,891          | 619,967,109          | 41.95%        |
| <b>TOTAL EXPENDITURE</b> | <b>3,082,379,000</b> | <b>2,411,130,115</b> | <b>671,248,885</b>   | <b>78.22%</b> |

- I). **Total Revenue:** - From the above table a detail analysis shows that, the sum of Two Billion, Four Hundred and Four Million, Ninety Eight Thousand Seven Hundred and Three Naira (N2,404,098,703) only was received as total revenue from federation account and Internally Generated Revenue (IGR) representing 78.61%. of budgeted amount of N3,058,213,000.
- II). **Recurrent Expenditure:** - Audit examination revealed that, the total recurrent expenditure incurred during the year under review was One Billion, Nine Hundred and Sixty Three Million One Hundred and Twenty Four Thousand Two Hundred and Twenty Four Naira (N1, 963,124,224.00) only. This comprises of personnel and overhead costs and it represents 97.45% of the Estimated recurrent expenditure of N2,014,406,000.00.
- III). **Capital Expenditure:** - A total sum of Four Hundred and Forty Eight Million, Five Thousand Eight Hundred and Ninety One Naira (N448,005,891) only was confirmed to be incurred as capital expenditure only represents 41.95% of the budgeted amount of the One Billion, Sixty Seven Million, Nine Hundred and Seventy Three Thousand Naira (N1,067,973,000) only.
- IV). **Recommendation:-** Effort should be made to curtail over spending on recurrent expenditure and shift the same to Capital projects in order to improve the economic and social well-being of the community.





# GWIIWA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## GWIWA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**HUSAINI MOHAMMED**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gwiwa Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**HUSAINI MOHAMMED**

Treasurer

Date: 20th October, 2020



**HON. SALEH AHMED ZAUMA**

Executive Chairman

Date: 20th October, 2020

**STATEMENT No. 1**  
**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,739,752,681.00        | 1,762,857,139.00        |
| Capital Receipts   | 65,238,581.00           | 199,837,547.00          |
| Internally Generated Rev (IGR)                             | 9,441,620.00            | 14,296,262.00           |
| <b>Total Receipts</b>                                      | <b>1,814,432,882.00</b> | <b>1,976,990,948.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 53,555,430.00           | 50,284,818.00           |
| Office Of The Secretary                                    | 13,382,658.00           | 11,873,890.00           |
| The Council  | 44,526,086.00           | 39,920,634.00           |
| Personal Management  | 183,506,633.00          | 157,693,537.00          |
| Finance And Supply   | 169,850,639.00          | 164,150,830.00          |
| Education  | 327,526,830.00          | 306,887,814.00          |
| Medical And Health   | 202,258,516.00          | 169,511,083.00          |
| Agriculture & Natural Resources                            | 49,552,056.00           | 49,109,398.00           |
| Works And Housing  | 112,982,518.00          | 97,176,006.00           |
| Traditional Office Holders                                 | 97,113,104.00           | 90,304,156.00           |
| Social And Community Dev.                                  | 84,100,693.00           | 80,203,427.00           |
| <b>Total Payments</b>                                      | <b>1,338,355,163.00</b> | <b>1,217,115,593.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>476,077,719.00</b>   | <b>759,875,355.00</b>   |
| Capital Expenditure  | 523,450,990.00          | 691,957,404.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(47,373,271.00)</b>  | <b>67,917,951.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 404,987.00              |
| Other Current Liabilities/Repayment of Loans               | (515,956.00)            | 411,309.00              |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(515,956.00)</b>     | <b>816,296.00</b>       |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(47,889,227.00)</b>  | <b>68,734,247.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 112,322,449.00          | 43,588,202.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>64,433,222.00</b>    | <b>112,322,449.00</b>   |



**STATEMENT No. 2**  
**GWIIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018    |                |
|--------------------------------------|---------------|---------------|----------------|----------------|
|                                      | N             | N             | N              | N              |
| <b>CURRENT ASSETS</b>                |               |               |                |                |
| Cash & Bank Balance                  | 64,433,222.00 |               | 112,322,449.00 |                |
| Debtors                              | 0.00          |               | 0.00           |                |
| Prepayments                          | 0.00          |               | 0.00           |                |
| <b>Sub Total C/Assets</b>            |               | 64,433,222.00 |                | 112,322,449.00 |
| <b>NON CURRENT ASSETS:</b>           |               |               |                |                |
| Investment                           | 0.00          |               | 0.00           |                |
| Advance                              | 14,662,831.00 |               | 14,662,831.00  |                |
| <b>Total Non C/Assets</b>            |               | 14,662,831.00 |                | 14,662,831.00  |
| <b>Total Assets</b>                  |               | 79,096,053.00 |                | 126,985,280.00 |
| <b>LESS LIABILITIES:</b>             |               |               |                |                |
| Non Current Liabilities              | 14,396,007.00 |               | 14,911,963.00  |                |
| Loan Overdraft                       | 0.00          |               |                |                |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 14,396,007.00 |                | 14,911,963.00  |
| Public Fund Creditors                |               |               |                |                |
| <b>TOTAL LIABILITIES</b>             |               | 14,396,007.00 |                | 14,911,963.00  |
| Net Assets                           |               | 64,700,046.00 |                | 112,073,317.00 |
|                                      |               | 79,096,053.00 |                | 126,985,280.00 |



**STATEMENT No. 3**  
**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| REVENUE                           | N                       | N                       |
| Statutory Receipt                 | 1,739,752,681.00        | 1,762,857,139.00        |
| Capital Receipts                  | 65,238,581.00           | 199,837,547.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 180,000.00              | 0.00                    |
| Local Licenses and Fees           | 8,135,023.00            | 13,777,062.00           |
| Commercial Undertaking            | 1,106,597.00            | 519,200.00              |
| Rent of LGA Properties            | 20,000.00               | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 0.00                    |
| <b>Total Revenue</b>              | <b>1,814,432,882.00</b> | <b>1,976,990,948.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 53,555,430.00           | 50,284,818.00           |
| Office of the Secretary           | 13,382,658.00           | 11,873,890.00           |
| The Council                       | 44,526,086.00           | 39,920,634.00           |
| Personnel Management              | 183,506,633.00          | 157,693,537.00          |
| Finance and Supply                | 169,850,639.00          | 164,150,830.00          |
| Education                         | 327,526,830.00          | 306,887,814.00          |
| Medical & Health                  | 202,258,516.00          | 169,511,083.00          |
| Agriculture and Natural Resources | 49,552,056.00           | 49,109,398.00           |
| Works and Housing                 | 112,982,518.00          | 97,176,006.00           |
| Traditional Office                | 97,113,104.00           | 90,304,156.00           |
| Social /Community Development     | 84,100,693.00           | 80,203,427.00           |
| Capital Expenditure               | 523,450,990.00          | 691,957,404.00          |
| <b>Total Expenditure</b>          | <b>1,861,806,153.00</b> | <b>1,909,072,997.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(47,373,271.00)</b>  | <b>67,917,951.00</b>    |



## GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). **Statutory Allocation:** Audit Examination of the Accounts of Gwiwa Local Government Council revealed that, the sum of One Billion, Eight Hundred and Four Million, Nine Hundred and Ninety One Thousand, Two Hundred and Sixty Two Naira (N1, 804, 991, 262) only was received as Statutory Allocation, Value Added Tax (VAT) and other Incomes from the Federation Account. This represents 78.39% of the budgeted amount of Two Billion, Three Hundred and Two Million, Five Hundred and Fifty Thousand Naira (2,302,550,000.00).  
**Recommendation:** The Local Government should intensify efforts and improve its sources of revenue collection to minimize over dependence on Federation Account.
- b). **Internally Generated Revenue:-** Within the Financial year under review, the sum of Nine Million, Four Hundred and Forty One Thousand, Six Hundred and Twenty Naira (N9, 441, 620.00) only was realized by the Local Government as Internally Generated Revenue; which is 90.91% of the budgeted amount of Ten Million, Three Hundred and Eighty Five Thousand, Two Hundred Naira (N10,385,200). This is commendable keep-it up.  
**Recommendation:** Notwithstanding high collection, the Local Government should improve on local collection of revenue; and explore more sources of internal revenue generation to boost its budget provision
- c). **Bank Reconciliation Statement:-** It has been observed that five (5) Bank Accounts operated by Gwiwa Local Government with Unity Bank Plc have not been reconciled contrary to the provision of Financial Memoranda chapter 19:23:24.  
**Recommendation:-**The Local Government Council should prepare Bank Reconciliation Statement for all the accounts it maintained for the period under review.
- d). **Budget Performance:-**The actual and budgeted when compared, the performance for the year ended 31<sup>st</sup> December, 2019 in respect of Gwiwa Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DISCIPTION               | ESTIMATED 2019       | ACTUAL 2018          | VARIANCE           | PERFORMANCE % |
|--------------------------|----------------------|----------------------|--------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                    |               |
| RECURRENT REVENUE        | 1,987,335,200        | 1,749,194,301        | (238,140,899)      | 88.02%        |
| CAPITAL REVENUE          | 325,600,000          | 65,238,581           | (260,361,419)      | 20.04%        |
| <b>TOTAL REVENUE</b>     | <b>2,312,935,200</b> | <b>1,814,432,882</b> | <b>498,502,318</b> | <b>78.45%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                    |               |
| RECURRENT EXPENDITURE    | 1,322,726,468        | 1,338,355,163        | (15,628,695)       | 101.18%       |
| CAPITAL EXPENDITURE      | 1,026,048,200        | 523,450,990          | 502,597,210        | 51.01%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,348,774,668</b> | <b>1,861,806,153</b> | <b>486,968,515</b> | <b>79.28%</b> |

- I). **Total Revenue:-** From the above table, a detail analysis shows that a sum of One Billion, Eight Hundred and Fourteen Million, Four Hundred and Thirty Two Thousand Eight Hundred and Eighty Two Naira (N1,814,432,882.00) only was realized as Total Revenue from Federation Account and Internally Generated Revenue which represents 78.45% of the total revenue budgeted amount of Two Billion, Three Hundred and Twelve Million, Nine Hundred and Thirty Five Thousand, Two Hundred Naira(N2,312,935,200.00).
- II). **Recurrent Expenditure:** - Audit Examination of the accounts of Gwiwal Local Government revealed that a sum of One Billion, Three Hundred and Thirty Eight Million, Three Hundred and Fifty Five Thousand, One Hundred and Sixty Three Naira (N1, 338,355,163.00) only was incurred as Recurrent Expenditure comprising of Personnel and Overhead costs.
- III). **Capital Expenditure:** -The sum of Five Hundred and Twenty Three Million, Four Hundred and Fifty Thousand, Nine Hundred and Ninety Naira (N523, 450, 990.00) only was incurred as Capital Expenditure which is only 51.01%, the budgeted Expenditure amounting to One Billion and Twenty Six Million, Forty Eight thousand, Two Hundred Naira (N1,026,048,200.00).
- IV). **Recommendation:** - It has been recommended, that efforts must be geared towards curtailing over spending on Recurrent Expenditure and use the amount to finance capital projects instead.



# HADEJIA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## HADEJIA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

**BALARABE I. KIYAWA**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Hadejia Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

**BALARABE I. KIYAWA**

Treasurer

Date: 20th October, 2020

**HON. ABDULLAHI MAIKANTI MUHAMMAD**  
Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,546,181,076.00        | 1,491,589,474.00        |
| Capital Receipts   | 394,033,678.00          | 466,823,242.00          |
| Internally Generated Rev (IGR)                             | 15,109,845.00           | 16,870,367.00           |
| <b>Total Receipts</b>                                      | <b>1,955,324,599.00</b> | <b>1,975,283,083.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 44,333,173.00           | 56,599,359.00           |
| Office Of The Secretary                                    | 61,879,749.00           | 66,587,835.00           |
| The Council  | 37,400,180.00           | 42,897,974.00           |
| Personal Management  | 82,979,219.00           | 88,745,377.00           |
| Finance And Supply   | 172,343,429.00          | 177,394,381.00          |
| Education  | 787,260,673.00          | 757,194,883.00          |
| Medical And Health   | 242,028,278.00          | 188,564,821.00          |
| Agriculture & Natural Resources                            | 52,313,760.00           | 49,126,886.00           |
| Works And Housing  | 84,526,503.00           | 47,574,307.00           |
| Traditional Office Holders                                 | 76,733,964.00           | 78,299,927.00           |
| Social And Community Dev.                                  | 70,628,033.00           | 78,543,329.00           |
| <b>Total Payments</b>                                      | <b>1,712,426,961.00</b> | <b>1,631,529,079.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>242,897,638.00</b>   | <b>343,754,004.00</b>   |
| Capital Expenditure  | 234,694,987.00          | 347,129,040.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>8,202,651.00</b>     | <b>(3,375,036.00)</b>   |
| Advances/Proceed From Loan                                 | (4,150,900.00)          | (348,437.00)            |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 0.00                    |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(4,150,900.00)</b>   | <b>(348,437.00)</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>12,353,551.00</b>    | <b>(3,026,599.00)</b>   |
| Cash & Equivalent at 01/01/2018                            | 4,940,084.00            | 8,663,557.00            |
| <b>Cash &amp; Equivalent at 31/12/2018</b>                 | <b>17,293,635.00</b>    | <b>5,636,958.00</b>     |



**STATEMENT No. 2**  
**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |               |
|--------------------------------------|---------------|---------------|---------------|---------------|
|                                      | N             | N             | N             | N             |
| <b>CURRENT ASSETS</b>                |               |               |               |               |
| Cash & Bank Balance                  | 8,991,835.00  |               | 4,940,084.00  |               |
| Debtors                              | 0.00          |               | 0.00          |               |
| Prepayments                          | 0.00          |               | 0.00          |               |
| <b>Sub Total C/Assets</b>            |               | 8,991,835.00  |               | 4,940,084.00  |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |               |
| Investment                           | 0.00          |               | 0.00          |               |
| Advance                              | 19,503,527.00 |               | 15,352,627.00 |               |
| <b>Total Non C/Assets</b>            |               | 19,503,527.00 |               | 15,352,627.00 |
| <b>Total Assets</b>                  |               | 28,495,362.00 |               | 20,292,711.00 |
| <b>LESS LIABILITIES:</b>             |               |               |               |               |
| Non Current Liabilities              | 17,563,587.00 |               | 17,563,587.00 |               |
| Loan Overdraft                       |               |               |               |               |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 17,563,587.00 |               | 17,563,587.00 |
| Public Fund Creditors                |               |               |               |               |
| <b>TOTAL LIABILITIES</b>             |               | 17,563,587.00 |               | 17,563,587.00 |
| Net Assets                           |               | 10,931,775.00 |               | 2,729,124.00  |
|                                      |               | 28,495,362.00 |               | 20,292,711.00 |





**STATEMENT No. 3**  
**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,546,181,076.00        | 1,491,589,474.00        |
| Capital Receipts                  | 394,033,678.00          | 466,823,242.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 1,044,000.00            | 2,060,000.00            |
| Local Licenses and Fees           | 6,165,407.00            | 6,410,997.00            |
| Commercial Undertaking            | 4,711,720.00            | 5,777,790.00            |
| Rent of LGA Properties            | 10,000.00               | 100,000.00              |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 3,178,718.00            | 2,521,580.00            |
| <b>Total Revenue</b>              | <b>1,955,324,599.00</b> | <b>1,975,283,083.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 44,333,173.00           | 56,599,359.00           |
| Office of the Secretary           | 61,879,749.00           | 66,587,835.00           |
| The Council                       | 37,400,180.00           | 42,897,974.00           |
| Personnel Management              | 82,979,219.00           | 88,745,377.00           |
| Finance and Supply                | 172,343,429.00          | 177,394,381.00          |
| Education                         | 787,260,673.00          | 757,194,883.00          |
| Medical & Health                  | 242,028,278.00          | 188,564,821.00          |
| Agriculture and Natural Resources | 52,313,760.00           | 49,126,886.00           |
| Works and Housing                 | 84,526,503.00           | 47,574,307.00           |
| Traditional Office                | 76,733,964.00           | 78,299,927.00           |
| Social /Community Development     | 70,628,033.00           | 78,543,329.00           |
| Capital Expenditure               | 234,694,987.00          | 347,129,040.00          |
| <b>Total Expenditure</b>          | <b>1,947,121,948.00</b> | <b>1,978,658,119.00</b> |
| <b>Surplus/(deficits)</b>         | <b>8,202,651.00</b>     | <b>(3,375,036.00)</b>   |



## HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). **Statutory Allocation:** - Examination of the Accounts of Hadejia Local Government Council revealed that, the sum of One Billion, Nine Hundred and Fourty Million, Two Hundred and Fourteen Thousand, Seven Hundred and Fifty Four Naira (N1, 940,214,754) only was received as Statutory Allocation, Value Added Tax (VAT) and other Incomes from the Federation Account; which represents 87.11% of the budgeted amount of Two Billion, Two Hundred and Twenty Seven Million, Four Hundred and Fifty Thousand Naira (2,227,450,000.00) only.

**RECOMMENDATION:-** The Local Government Council should improve sources of Internally Generated revenue collection so as to bridge the gap of under collection from Federation Account to minimize budget deficit.

- b). **Internally Generated Revenue:-** Within the Financial year under review (January-December,2019), the sum of Fifteen Million, One Hundred and Nine Thousand, Eight Hundred and Forty Five Naira (N15,109,845.00) only was realized by the Local Government as Internally Generated Revenue; which represents 66.05% of the budgeted amount of Twenty Two Million, Eight Hundred and Seventy Five Thousand Naira (N22,875,000).

**RECOMMENDATION:-**The Local Government should improve and double effort on collection of Local Revenue; as it is having daily market activities and blessed with agricultural business output.

- c). **Bank Reconciliation Statement:-** It has been observed that the Six (6) Bank Accounts operated by Hadejia Local Government with Unity Bank Plc and Access Bank Plc have been reconciled accordingly.

**RECOMMENDATION:-**Bank Reconciliation Statements are prepared on monthly basis as prescribed by the Financial Memoranda chapter 19:23. However, this is a commendable effort for the period under review.

- d). **Budget Performance:-**The actual and budgeted when compared, the performance for the year ended 31<sup>st</sup> December,2019 in respect of Hadejia Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 1,958,825,000        | 1,561,290,921        | (397,534,079)        | 79.05%        |
| CAPITAL REVENUE          | 291,500,000          | 394,033,678          | 102,533,678          | 135.17%       |
| <b>TOTAL REVENUE</b>     | <b>2,250,325,000</b> | <b>1,955,324,599</b> | <b>(295,000,401)</b> | <b>86.89%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,934,658,000        | 1,712,426,961        | 222,231,039          | 88.51%        |
| CAPITAL EXPENDITURE      | 431,468,000          | 234,694,987          | 196,773,013          | 54.39%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,366,126,000</b> | <b>1,947,121,948</b> | <b>419,004,052</b>   | <b>82.30%</b> |

- I). **Total Revenue:-** From the above table, a detail analysis shows that a sum of One Billion, Nine Hundred and Fifty Five Million, Three Hundred and Twenty Four Thousand, Five Hundred and Ninety Nine Naira (N1,955,324,599.00) only was received as Total Revenue from Federation Account and Internally Generated Revenue which represents 86.89% of the budgeted amount of Two Billion, Two Hundred and Fifty Million, Three Hundred and Twenty Five Thousand, Naira(N2,250,325,000.00).
- II). **Recurrent Expenditure:** - Audit Examination of the accounts of Hadejia Local Government revealed that a sum of One Billion, Seven Hundred and Twelve Million, Four Hundred and Twenty Six Thousand, Nine Hundred and Sixty One Naira (N1,712,426,961.00) only was incurred as Recurrent Expenditure comprising of Personnel and Overhead costs.
- III). **Capital Expenditure:** -The sum of Two Hundred and Thirty Four Million, Six Hundred and Ninety Four Thousand, Nine Hundred and Eighty Seven Naira (N234,69 4,987.00) only was incurred as Capital Expenditure which is only 54.39%, of the budgeted Expenditure amounting to Four Hundred and Thirty One Million, Four Hundred and Sixty Eight Thousand Naira (N431,468,000.00).
- IV). **Recommendation:** - Efforts must be geared towards curtailing over spending on Recurrent Expenditure and use the amount to finance capital projects instead.



# JAHUN

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## JAHUN LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**UMAR T. ADAMU**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Jahun Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date



**UMAR T. ADAMU**

Treasurer

Date: 20th October, 2020



**HON. MAGAJI INUWA**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,008,435,234.00        | 1,736,034,677.00        |
| Capital Receipts   | 65,889,128.00           | 151,200,848.00          |
| Internally Generated Rev (IGR)                             | 9,397,010.00            | 8,576,828.00            |
| <b>Total Receipts</b>                                      | <b>2,083,721,372.00</b> | <b>1,895,812,353.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 50,507,644.00           | 34,811,482.00           |
| Office Of The Secretary                                    | 20,305,305.00           | 17,753,809.00           |
| The Council  | 51,216,434.00           | 57,585,077.00           |
| Personal Management  | 112,772,303.00          | 92,045,621.00           |
| Finance And Supply   | 183,230,208.00          | 196,213,481.00          |
| Education  | 700,765,600.00          | 661,262,700.00          |
| Medical And Health   | 286,903,396.00          | 193,147,663.00          |
| Agriculture & Natural Resources                            | 33,783,394.00           | 35,781,634.00           |
| Works And Housing  | 89,633,158.00           | 84,023,813.00           |
| Traditional Office Holders                                 | 103,964,766.00          | 105,997,792.00          |
| Social And Community Dev.                                  | 64,559,207.00           | 73,774,368.00           |
| <b>Total Payments</b>                                      | <b>1,697,641,415.00</b> | <b>1,552,397,440.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>386,079,957.00</b>   | <b>343,414,913.00</b>   |
| Capital Expenditure  | 378,767,798.00          | 299,043,253.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>7,312,159.00</b>     | <b>44,371,660.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 8,526,047.00            |
| Other Current Liabilities/Repayment of Loans               | (15,456,856.00)         | 7,135,830.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>15,456,856.00</b>    | <b>15,661,877.00</b>    |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(8,144,697.00)</b>   | <b>(60,033,537.00)</b>  |
| Cash & Equivalent at 01/01/2019                            | 74,435,046.00           | 14,401,509.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>66,290,349.00</b>    | <b>74,435,046.00</b>    |



**STATEMENT No. 2**  
**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                | ACTUAL 2018   |                |
|--------------------------------------|---------------|----------------|---------------|----------------|
|                                      | N             | N              | N             | N              |
| <b>CURRENT ASSETS</b>                |               |                |               |                |
| Cash & Bank Balance                  | 66,290,349.00 |                | 74,435,046.00 |                |
| Debtors                              | 0.00          |                | 0.00          |                |
| Prepayments                          | 0.00          |                | 0.00          |                |
| Sub Total C/Assets                   |               | 66,290,349.00  |               | 74,435,046.00  |
| <b>NON CURRENT ASSETS:</b>           |               |                |               |                |
| Investment                           | 0.00          |                | 0.00          |                |
| Advance                              | 35,839,801.00 |                | 35,839,801.00 |                |
| Total Non C/Assets                   |               | 35,839,801.00  |               | 35,839,801.00  |
| Total Assets                         |               | 102,130,150.00 |               | 110,274,847.00 |
| <b>LESS LIABILITIES:</b>             |               |                |               |                |
| Non Current Liabilities              | 63,051,981.00 |                | 78,508,837.00 |                |
| Loan Overdraft                       | 0.00          |                |               |                |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 63,051,981.00  |               | 78,508,837.00  |
| Public Fund Creditors                |               |                |               |                |
| <b>TOTAL LIABILITIES</b>             |               | 63,051,981.00  |               | 78,508,837.00  |
| Net Assets                           |               | 39,078,169.00  |               | 31,766,010.00  |
|                                      |               | 102,130,150.00 |               | 110,274,847.00 |



**STATEMENT No. 3**  
**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | N                       | N                       |
| Statutory Receipt                 | 2,008,435,234.00        | 1,736,034,677.00        |
| Capital Receipts                  | 65,889,128.00           | 151,200,848.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 220,000.00              | 120,000.00              |
| Local Licenses and Fees           | 4,044,393.00            | 4,248,044.00            |
| Commercial Undertaking            | 1,137,050.00            | 2,129,544.00            |
| Rent of LGA Properties            | 13,000.00               | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 3,982,567.00            | 2,079,240.00            |
| <b>Total Revenue</b>              | <b>2,083,721,372.00</b> | <b>1,895,812,353.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 50,507,644.00           | 34,811,482.00           |
| Office of the Secretary           | 20,305,305.00           | 17,753,809.00           |
| The Council                       | 51,216,434.00           | 57,585,077.00           |
| Personnel Management              | 112,772,303.00          | 92,045,621.00           |
| Finance and Supply                | 183,230,208.00          | 196,213,481.00          |
| Education                         | 700,765,600.00          | 661,262,700.00          |
| Medical & Health                  | 286,903,396.00          | 193,147,663.00          |
| Agriculture and Natural Resources | 33,783,394.00           | 35,781,634.00           |
| Works and Housing                 | 89,633,158.00           | 84,023,813.00           |
| Traditional Office                | 103,964,766.00          | 105,997,792.00          |
| Social /Community Development     | 64,559,207.00           | 73,774,368.00           |
| Capital Expenditure               | 378,767,798.00          | 299,043,253.00          |
| <b>Total Expenditure</b>          | <b>2,076,409,213.00</b> | <b>1,851,440,693.00</b> |
| <b>Surplus/(deficits)</b>         | <b>7,312,159.00</b>     | <b>44,371,660.00</b>    |



## JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). **Statutory Allocation:** - Examination of the Accounts of Jahun Local Government Council revealed that, the sum of Two Billion and Seventy Four Million, Three Hundred and Twenty Four Thousand, Three Hundred and Sixty Two Naira (N2,074,324,362.00) only was received as Statutory Allocation, Value Added Tax (VAT) and other Incomes from the Federation Account; which represents 84.41% of the Approved Estimate of Two Billion, Four Hundred and Fifty Seven Million, Five Hundred and Eighty Two Thousand Naira (2,457,582,000.00).  
**Recommendation:**-The Local Government Council should improve sources of Internally Generated revenue collection to avoid over dependence on Federation Account Allocation.
- b). **Internally Generated Revenue:**- Within the Financial year 2019, (January-December,2019), the sum of Nine Million, Three Hundred and Ninety Seven Thousand and Ten Naira (N9,397,010.00) only was realized by the Local Government as Internally Generated Revenue; which represents 71.46% of the budgeted amount of Thirteen Million, One Hundred and Fifty Thousand Naira (N13,150,000).  
**Recommendation:**-The Local Government should improve and double effort on Local Revenue collections
- c). **Bank Reconciliation Statement:**-It has been observed that the Local Government Council did not prepare Bank Reconciliation Statements for the Five (5) bank Accounts it operates.  
**Recommendation:**-Bank Reconciliation Statements are prepared on monthly basis as prescribed by the Financial Memoranda chapter 19:23 Therefore, the local Government Council should abide by it and prepare same for the period under review; for all the Bank Accounts it operates with.
- d). **Budget Performance:**-The actual and budgeted when compared, the overall budget performance for the year ended 31<sup>st</sup> December,2019 in respect of Jahun Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DISCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,230,732,000        | 2,017,832,244        | (212,899,756)        | 90.46%        |
| CAPITAL REVENUE          | 240,000,000          | 65,889,128           | (174,110,872)        | 27.45%        |
| <b>TOTAL REVENUE</b>     | <b>2,470,732,000</b> | <b>2,083,721,372</b> | <b>(387,010,628)</b> | <b>84.37%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,648,218,000        | 1,697,641,415        | (49,423,415)         | 102.99%       |
| CAPITAL EXPENDITURE      | 907,236,000          | 378,767,798          | 528,468,202          | 41.74%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,555,454,000</b> | <b>2,076,409,213</b> | <b>479,044,787</b>   | <b>81.25%</b> |

- I). **Total Revenue:**- From the above table, a detail analysis shows that a sum of Two Billion and Eighty Three Million, Seven Hundred and Twenty One Thousand, Three Hundred and Seventy Two Naira (N2,083,721,372.00) only was received as Total Revenue from Federation Account and Internally Generated Revenue which represents 84.37% of the total budgeted revenue amounting to Two Billion, Four Hundred and Seventy Million, Seven Hundred and Thirty Two Thousand, Naira (N2,470,732,000.00).
- II). **Recurrent Expenditure:** - Audit Examination of the accounts of Jahun Local Government revealed that a sum of One Billion, Six Hundred and Ninety Seven Million, Six Hundred and Forty One Thousand, Four Hundred and Fifteen Naira (N1,697,641,415.00) only was incurred as Recurrent Expenditure comprising of Personnel and Overhead costs.
- III). **Capital Expenditure:** -The sum of Three Hundred and Seventy Eight Million, Seven Hundred and Sixty Seven Thousand, Seven Hundred and Ninety Eight Naira (N378,767,798.00) only was incurred as Capital Expenditure which is only 41.74% of the budgeted Expenditure amounting to Nine Hundred and Seven Million, Two Hundred and Thirty Six Thousand Naira (N907,236,000.00).
- IV). **Recommendation:** - Efforts must be geared towards curtailing over spending on Recurrent Expenditure and use the amount to finance capital projects instead.



# KAFIN HAUSA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## KAFIN HAUSA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

**GHALI ABDU CHAICHAI**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kafin Hausa Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

**GHALI ABDU CHAICHAI**

Treasurer

Date: 20th October, 2020

**HON. GARBA A. ABDULLAHI**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2019               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,266,309,343.00        | 2,290,178,931.00        |
| Capital Receipts   | 92,149,322.00           | 270,063,389.00          |
| Internally Generated Rev (IGR)                             | 6,205,489.00            | 2,078,174.00            |
| <b>Total Receipts</b>                                      | <b>2,364,664,154.00</b> | <b>2,562,320,494.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 50,904,168.00           | 35,611,192.00           |
| Office Of The Secretary                                    | 38,716,629.00           | 34,485,544.00           |
| The Council  | 42,904,342.00           | 46,980,987.00           |
| Personal Management  | 147,302,343.00          | 109,937,932.00          |
| Finance And Supply   | 197,196,556.00          | 203,881,619.00          |
| Education  | 892,435,097.00          | 1,013,106,025.00        |
| Medical And Health   | 243,411,209.00          | 181,274,365.00          |
| Agriculture & Natural Resources                            | 57,305,321.00           | 61,506,907.00           |
| Works And Housing  | 73,647,404.00           | 66,530,884.00           |
| Traditional Office Holders                                 | 106,094,913.00          | 117,587,692.00          |
| Social And Community Dev.                                  | 90,707,641.00           | 82,335,355.00           |
| <b>Total Payments</b>                                      | <b>1,940,625,623.00</b> | <b>1,953,238,502.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>424,038,531.00</b>   | <b>609,081,992.00</b>   |
| Capital Expenditure  | 465,354,889.00          | 537,032,203.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(41,316,358.00)</b>  | <b>72,049,789.00</b>    |
| Advances/Proceed From Loan                                 | (9,993,125.00)          | 1,994,361.00            |
| Other Current Liabilities/Repayment of Loans               | (7,166,767.00)          | 1,116,609.00            |
| Bank Overdraft   | 0.00                    |                         |
| <b>Cash Flow From Financing Activities</b>                 | <b>(17,159,892.00)</b>  | <b>3,110,970.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(58,476,250.00)</b>  | <b>75,160,759.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 84,950,614.00           | 9,789,855.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>26,474,364.00</b>    | <b>84,950,614.00</b>    |



**STATEMENT No. 2**  
**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |                |
|--------------------------------------|---------------|---------------|---------------|----------------|
|                                      | N             | N             | N             | N              |
| <b>CURRENT ASSETS</b>                |               |               |               |                |
| Cash & Bank Balance                  | 60,794,148.00 |               | 84,950,614.00 |                |
| Debtors                              | 0.00          |               | 0.00          |                |
| Prepayments                          | 0.00          |               | 0.00          |                |
| <b>Sub Total C/Assets</b>            |               | 60,794,148.00 |               | 84,950,614.00  |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |                |
| Investment                           | 0.00          |               | 0.00          |                |
| Advance                              | 21,175,745.00 |               | 31,168,870.00 |                |
| <b>Total Non C/Assets</b>            |               | 21,175,745.00 |               | 31,168,870.00  |
| <b>Total Assets</b>                  |               | 81,969,893.00 |               | 116,119,484.00 |
| <b>LESS LIABILITIES:</b>             |               |               |               |                |
| Non Current Liabilities              | 46,307,831.00 |               | 39,141,064.00 |                |
| Loan Overdraft                       | 0.00          |               |               |                |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 46,307,831.00 |               | 39,141,064.00  |
| Public Fund Creditors                |               |               |               |                |
| <b>TOTAL LIABILITIES</b>             |               | 46,307,831.00 |               | 39,141,064.00  |
| Net Assets                           |               | 35,662,062.00 |               | 76,978,420.00  |
|                                      |               | 81,969,893.00 |               | 116,119,484.00 |





**STATEMENT No. 3**  
**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
|                                   | N                       | N                       |
| <b>REVENUE</b>                    |                         |                         |
| Statutory Receipt                 | 2,266,309,343.00        | 2,290,178,931.00        |
| Capital Receipts                  | 92,149,322.00           | 270,063,389.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 180,000.00              | 1,249,674.00            |
| Local Licenses and Fees           | 3,337,694.00            | 526,000.00              |
| Commercial Undertaking            | 1,054,795.00            | 200,000.00              |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 1,633,000.00            | 102,500.00              |
| <b>Total Revenue</b>              | <b>2,364,664,154.00</b> | <b>2,562,320,494.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 50,904,168.00           | 35,611,192.00           |
| Office of the Secretary           | 38,716,629.00           | 34,485,544.00           |
| The Council                       | 42,904,342.00           | 46,980,987.00           |
| Personnel Management              | 147,302,343.00          | 109,937,932.00          |
| Finance and Supply                | 197,196,556.00          | 203,881,619.00          |
| Education                         | 892,435,097.00          | 1,013,106,025.00        |
| Medical & Health                  | 243,411,209.00          | 181,274,365.00          |
| Agriculture and Natural Resources | 57,305,321.00           | 61,506,907.00           |
| Works and Housing                 | 73,647,404.00           | 66,530,884.00           |
| Traditional Office                | 106,094,913.00          | 117,587,692.00          |
| Social /Community Development     | 90,707,641.00           | 82,335,355.00           |
| Capital Expenditure               | 465,354,889.00          | 537,032,203.00          |
| <b>Total Expenditure</b>          | <b>2,405,980,512.00</b> | <b>2,490,270,705.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(41,316,358.00)</b>  | <b>72,049,789.00</b>    |

## KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). **Statutory Allocation:** - Audit Examination of the Accounts of Kafin- Hausa Local Government Council revealed that a total of Two Billion, Three Hundred and Fifty Eight Million, Four Hundred and Fifty Eight Thousand, Six Hundred and Sixty Five Naira (N2,358,458,665.00) only was received as statutory Allocation, Value Added Tax, and other Incomes from Federation Account. The total amount received represents 78.79% of the approved budgeted sum of two Billion, nine hundred and ninety three million, five hundred thousand naira (N2, 993, 500,000.00).
- b). **Internally Generated Revenue:-** Six Million, Two Hundred and Five Thousand, Four Hundred and Eighty Nine Naira(N6,205,489.00)only was realized as Internally Generated Revenue during the period under review; which represents 64.63% of the budgeted amount being Nine Million, six hundred and one thousand naira(N9,601,000.00). Development is achieved compared to last year; however, there is still need for improvement.  
**Recommendation:-**The Local Government should boost sources of Internally Generated Revenue and explore more other sources.
- c). **Bank Reconciliation Statement:-**It has been observed that, the five(5) Bank Accounts belonging to the council have been reconciled during the year under review.  
**Recommendation:-**The council have done a well done job, however, Bank Reconciliation Statements should be prepared on monthly basis.
- d). **Budget Performance:-** The overall budget performance for the year ended 31st December,2019 in respect of the Local Government's Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,543,101,000        | 2,276,514,832        | (270,586,168)        | 89.36%        |
| CAPITAL REVENUE          | 460,000,000          | 92,149,322           | (367,850,678)        | 20.03%        |
| <b>TOTAL REVENUE</b>     | <b>3,003,101,000</b> | <b>2,364,664,154</b> | <b>(638,436,846)</b> | <b>78.74%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 2,253,517,000        | 1,940,625,623        | (312,891,377)        | 86.16%        |
| CAPITAL EXPENDITURE      | 772,614,400          | 465,354,889          | 307,259,511          | 60.03%        |
| <b>TOTAL EXPENDITURE</b> | <b>3,026,131,400</b> | <b>2,405,980,512</b> | <b>620,150,888</b>   | <b>79.51%</b> |

- i). **Total Revenue:-** From the above table, detailed analysis shows that a sum of two Billion, three hundred and sixty four Million, six hundred and sixty four thousand, one hundred and fifty four naira(N2,364,664,154.00) only was received as total revenue from Federation Account and Internally Generated Revenue which represents 78.74% of the budgeted sum.
- ii). **Recurrent Expenditure:-** Total Recurrent Expenditure incurred during the year under review was One Billion, nine hundred and forty Million, six hundred and twenty five thousand, six hundred and twenty three naira(N1,940,625,623.00) only for both Personnel and Overhead costs.
- iii). **Capital Expenditure:-** A total of four hundred and sixty five million naira three hundred and fifty four thousand, eight hundred and eighty nine naira(465,354,889.00) only was incurred as Capital Expenditure which represents 60.03% of the Budgeted amount of Seven hundred and seventy two million, six hundred and fourteen thousand, four hundred naira(N772,614,400.00).
- IV). **Recommendation:** - Efforts should be made to curtail over spending on Recurrent Expenditure and shift the same to capital projects in order to improve the Socio-Economic.





# KAUGAMA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## KAUGAMA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**ABDULLAHI IBRAHIM**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kaugama Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**ABDULLAHI IBRAHIM**

Treasurer

Date: 20th October, 2020



**HON. AHMED YAHAYA MARKE**

Executive Chairman

Date: 20th October, 2020

**STATEMENT No. 1**  
**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,469,800,578.00        | 1,735,737,425.00        |
| Capital Receipts   | 206,638,051.00          | 165,516,574.00          |
| Internally Generated Rev (IGR)                             | 3,560,261.00            | 1,602,500.00            |
| <b>Total Receipts</b>                                      | <b>1,679,998,890.00</b> | <b>1,902,856,499.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 35,846,296.00           | 57,032,375.00           |
| Office Of The Secretary                                    | 42,543,000.00           | 43,795,227.00           |
| The Council  | 41,892,562.00           | 38,100,215.00           |
| Personal Management  | 103,626,452.00          | 102,612,693.00          |
| Finance And Supply   | 159,749,398.00          | 205,870,051.00          |
| Education  | 673,879,302.00          | 647,427,754.00          |
| Medical And Health   | 124,218,009.00          | 137,392,636.00          |
| Agriculture & Natural Resources                            | 28,632,857.00           | 30,761,707.00           |
| Works And Housing  | 69,690,834.00           | 51,690,368.00           |
| Traditional Office Holders                                 | 64,471,118.00           | 87,490,158.00           |
| Social And Community Dev.                                  | 51,585,512.00           | 67,538,297.00           |
| <b>Total Payments</b>                                      | <b>1,396,135,340.00</b> | <b>1,469,711,481.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>283,863,550.00</b>   | <b>433,145,018.00</b>   |
| Capital Expenditure  | 287,492,782.00          | 401,751,514.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(3,629,232.00)</b>   | <b>31,393,504.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | (1,088,966.00)          |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 0.00                    |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>(1,088,966.00)</b>   |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(3,629,232.00)</b>   | <b>30,304,538.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 36,888,048.00           | 6,583,510.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>33,258,816.00</b>    | <b>36,888,048.00</b>    |



**STATEMENT No. 2**  
**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |                      |
|--------------------------------------|---------------|---------------|---------------|----------------------|
|                                      | N             | N             | N             | N                    |
| <b>CURRENT ASSETS</b>                |               |               |               |                      |
| Cash & Bank Balance                  | 33,258,816.00 |               | 36,888,048.00 |                      |
| Debtors                              | 0.00          |               | 0.00          |                      |
| Prepayments                          | 0.00          |               | 0.00          |                      |
| <b>Sub Total C/Assets</b>            |               | 33,258,816.00 |               | <b>36,888,048.00</b> |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |                      |
| Investment                           | 0.00          |               | 0.00          |                      |
| Advance                              | 12,458,286.00 |               | 12,458,286.00 |                      |
| <b>Total Non C/Assets</b>            |               | 12,458,286.00 |               | 12,458,286.00        |
| <b>Total Assets</b>                  |               | 45,717,102.00 |               | <b>49,346,334.00</b> |
| <b>LESS LIABILITIES:</b>             |               |               |               |                      |
| Non Current Liabilities              | 21,615,057.00 |               | 21,615,057.00 |                      |
| Loan Overdraft                       |               |               |               |                      |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 21,615,057.00 |               | 21,615,057.00        |
| Public Fund Creditors                |               |               |               |                      |
| <b>TOTAL LIABILITIES</b>             |               | 21,615,057.00 |               | <b>21,615,057.00</b> |
| Net Assets                           |               | 24,102,045.00 |               | <b>27,731,277.00</b> |
|                                      |               | 45,717,102.00 |               | <b>49,346,334.00</b> |





**STATEMENT No. 3**  
**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | N                       | N                       |
| Statutory Receipt                 | 1,469,800,578.00        | 1,735,737,425.00        |
| Capital Receipts                  | 206,638,051.00          | 165,516,574.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 50,000.00               | 60,000.00               |
| Local Licenses and Fees           | 2,519,261.00            | 1,351,000.00            |
| Commercial Undertaking            | 514,000.00              | 191,500.00              |
| Rent of LGA Properties            | 277,000.00              | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 200,000.00              | 0.00                    |
| <b>Total Revenue</b>              | <b>1,679,998,890.00</b> | <b>1,902,856,499.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 35,846,296.00           | 57,032,375.00           |
| Office of the Secretary           | 42,543,000.00           | 43,795,227.00           |
| The Council                       | 41,892,562.00           | 38,100,215.00           |
| Personnel Management              | 103,626,452.00          | 102,612,693.00          |
| Finance and Supply                | 159,749,398.00          | 205,870,051.00          |
| Education                         | 673,879,302.00          | 647,427,754.00          |
| Medical & Health                  | 124,218,009.00          | 137,392,636.00          |
| Agriculture and Natural Resources | 28,632,857.00           | 30,761,707.00           |
| Works and Housing                 | 69,690,834.00           | 51,690,368.00           |
| Traditional Office                | 64,471,118.00           | 87,490,158.00           |
| Social /Community Development     | 51,585,512.00           | 67,538,297.00           |
| Capital Expenditure               | 287,492,782.00          | 401,751,514.00          |
| <b>Total Expenditure</b>          | <b>1,683,628,122.00</b> | <b>1,871,462,995.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(3,629,232.00)</b>   | <b>31,393,504.00</b>    |



## KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** Audit examination of the accounts of Kaugama Local Government Council revealed that the sum of One Billion, Six Hundred and Seventy Six Million, Four Hundred and Thirty Eight Thousand Six Hundred and Twenty Nine Naira (N1,676,438,629) only, was received as statutory allocation, valued added tax and other income from the federation. The sum represents 67.71% of the budgeted amounting of (N2, 475,740.000).  
**Recommendation:-** The Local Government should improve sources of Internally Generated Revenue so as to bridge such gap of under collection from federation accounts.
- b) **Internally Generated Revenue:-**In the financial year 2019, the sum of Three Million, Five Hundred and Sixty Thousand Two Hundred and Sixty One Naira (N3,560,261) only was realized as Internally Generated Revenue which is 32.46% of the budgeted amounting of N10,967,000.  
**Recommendation:-**The local Government should explore other sources of internally generated revenue so as to avoid over dependence on Federation Allocation.
- c) **Bank Reconciliation Statements:-** It has been observed that four (4) Bank account operated by Kaugama Local Government with Unity Bank Plc have not been reconciled contrary to the provision of Federation Memoranda Chapter 19:23:24.  
**Recommendation:-** The Local Government should prepare Bank reconciliation statement for all the bank accounts it maintained for the period under review.
- d) **Budget performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERCENTAGE %  |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,010,707,000        | 1,473,360,839        | (537,346,161)        | 73.28%        |
| CAPITAL REVENUE          | 476,000,000          | 206,638,051          | (269,361,949)        | 43.41%        |
| <b>TOTAL REVENUE</b>     | <b>2,486,707,000</b> | <b>1,679,998,890</b> | <b>(806,708,110)</b> | <b>67.86%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,720,816,000        | 1,396,135,340        | 342,680,660          | 81.13%        |
| CAPITAL EXPENDITURE      | 765,971,400          | 287,492,782          | 478,478,618          | 37.53%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,486,787,400</b> | <b>1,683,628,122</b> | <b>803,159,278</b>   | <b>67.70%</b> |

- I). **Total Revenue:-** From the above table a detail analysis shows that, One Billion, Six Hundred and Seventy Nine Million, Nine Hundred and Ninety Eight Thousand Eight Hundred and Ninety Naira (N1,679,998,890) only was received as total revenue from federation account and Internally Generated Revenue (IGR) representing 67.86% of the budgeted amount N2,486,707,000.
- II). **Recurrent Expenditure:-** Audit examination revealed that, the total recurrent expenditure incurred during the year under review was One Billion, Three Hundred and Ninety Six Million, One Hundred and Thirty Five Thousand, Three Hundred and Forty Naira (N1,396,135,340) only. This comprises of personnel and overhead costs which represents 81.134% of the budgeted amount of N 1,720,816,000.
- III). **Capital Expenditure:-** A total sum of Two Hundred and Eighty Seven Million, Four Hundred and Ninety Two Thousand Seven Hundred and Eighty Two Naira (N287,492,782) only was confirmed incurred as capital expenditure which represents 37.53 % of the budgeted amount of N765,971,400.00.
- IV). **Recommendation:-** Efforts should be made to curtail over spending on recurrent expenditure and shift the same to Capital Expenditure so as to improve the standard of learning of the community in terms of economic and social well-being.



# KAZAURE

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## KAZAURE LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**ADAMU ABDU**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kazaure Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**ADAMU ABDU**

Treasurer

Date: 20th October, 2020



**HON. JAMILU WAISU ZAKI**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,847,545,782.00        | 1,998,424,169.00        |
| Capital Receipts   | 108,523,194.00          | 95,318,343.00           |
| Internally Generated Rev (IGR)                             | 15,688,645.00           | 15,757,172.00           |
| <b>Total Receipts</b>                                      | <b>1,971,757,621.00</b> | <b>2,109,499,684.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 42,294,248.00           | 57,487,315.00           |
| Office Of The Secretary                                    | 46,764,998.00           | 44,205,264.00           |
| The Council  | 39,956,129.00           | 35,830,220.00           |
| Personal Management  | 97,397,157.00           | 99,316,524.00           |
| Finance And Supply   | 215,405,156.00          | 190,993,505.00          |
| Education  | 652,039,015.00          | 685,210,268.00          |
| Medical And Health   | 276,421,073.00          | 210,585,661.00          |
| Agriculture & Natural Resources                            | 38,111,627.00           | 36,385,192.00           |
| Works And Housing  | 95,762,812.00           | 67,467,103.00           |
| Traditional Office Holders                                 | 91,101,990.00           | 90,930,777.00           |
| Social And Community Dev.                                  | 67,051,722.00           | 74,009,088.00           |
| <b>Total Payments</b>                                      | <b>1,662,305,927.00</b> | <b>1,592,420,917.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>309,451,694.00</b>   | <b>517,078,767.00</b>   |
| Capital Expenditure  | 314,460,501.00          | 490,527,791.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(5,008,807.00)</b>   | <b>26,550,976.00</b>    |
| Advances/Proceed From Loan                                 | (78,732.00)             | 90,916.00               |
| Other Current Liabilities/Repayment of Loans               | (810,791.00)            | 3,788,366.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(889,523.00)</b>     | <b>3,697,450.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(5,898,330.00)</b>   | <b>30,248,426.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 34,835,967.00           | 4,587,541.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>28,937,637.00</b>    | <b>34,835,967.00</b>    |



**STATEMENT No. 2**  
**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                 | ACTUAL 2018   |                |
|--------------------------------------|---------------|-----------------|---------------|----------------|
|                                      | N             | N               | N             | N              |
| <b>CURRENT ASSETS</b>                |               |                 |               |                |
| Cash & Bank Balance                  | 28,937,637.00 |                 | 34,835,967.00 |                |
| Debtors                              | 0.00          |                 | 0.00          |                |
| Prepayments                          | 0.00          |                 | 0.00          |                |
| <b>Sub Total C/Assets</b>            |               | 28,937,637.00   |               | 34,835,967.00  |
| <b>NON CURRENT ASSETS:</b>           |               |                 |               |                |
| Investment                           | 0.00          |                 | 0.00          |                |
| Advance                              | 5,324,500.00  |                 | 5,245,768.00  |                |
| <b>Total Non C/Assets</b>            |               | 5,324,500.00    |               | 5,245,768.00   |
| <b>Total Assets</b>                  |               | 34,262,137.00   |               | 40,081,735.00  |
| <b>LESS LIABILITIES:</b>             |               |                 |               |                |
| Non Current Liabilities              | 44,483,996.00 |                 | 45,294,787.00 |                |
| Loan Overdraft                       | 0.00          |                 |               |                |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 44,483,996.00   |               | 45,294,787.00  |
| Public Fund Creditors                |               |                 |               |                |
| <b>TOTAL LIABILITIES</b>             |               | 44,483,996.00   |               | 45,294,787.00  |
| Net Assets                           |               | (10,221,859.00) |               | (5,213,052.00) |
|                                      |               | 34,262,137.00   |               | 40,081,735.00  |





**STATEMENT No. 3**  
**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,847,545,782.00        | 1,998,424,169.00        |
| Capital Receipts                  | 108,523,194.00          | 95,318,343.00           |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 815,000.00              | 320,000.00              |
| Local Licenses and Fees           | 3,216,681.00            | 5,446,117.00            |
| Commercial Undertaking            | 5,736,660.00            | 4,466,195.00            |
| Rent of LGA Properties            | 1,012,500.00            | 4,831,680.00            |
| Interest and Dividend             | 0.00                    |                         |
| Grants                            |                         | 0.00                    |
| Miscellaneous                     | 4,907,804.00            | 693,180.00              |
| <b>Total Revenue</b>              | <b>1,971,757,621.00</b> | <b>2,109,499,684.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 42,294,248.00           | 57,487,315.00           |
| Office of the Secretary           | 46,764,998.00           | 44,205,265.00           |
| The Council                       | 39,956,129.00           | 35,830,220.00           |
| Personnel Management              | 97,397,157.00           | 99,316,524.00           |
| Finance and Supply                | 215,405,156.00          | 190,993,505.00          |
| Education                         | 652,039,015.00          | 685,210,268.00          |
| Medical & Health                  | 276,421,073.00          | 210,585,661.00          |
| Agriculture and Natural Resources | 38,111,627.00           | 36,385,192.00           |
| Works and Housing                 | 95,762,812.00           | 67,467,103.00           |
| Traditional Office                | 91,101,990.00           | 90,930,777.00           |
| Social /Community Development     | 67,051,722.00           | 74,009,088.00           |
| Capital Expenditure               | 314,460,501.00          | 490,527,790.00          |
| <b>Total Expenditure</b>          | <b>1,976,766,428.00</b> | <b>2,082,948,708.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(5,008,807.00)</b>   | <b>26,550,976.00</b>    |

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019**

- a). **Statutory Allocation:** - Audit Examination on the Accounts of Kazaure Local Government Council indicated that One Billion, Nine Hundred and Fifty Six Million, Sixty Eight Thousand, Nine Hundred and Seventy Six Naira (N1, 956, 068,976.00) only was received as statutory Allocation, Value Added Tax, and other Incomes from Federation Account. The total amount received represents 76.39% of the approved budgeted sum of Two Billion, Five Hundred and Sixty Million, Five Hundred Thousand Naira (N2, 560, 500,000.00).
- b). **Internally Generated Revenue:-** A sum of fifteen million six hundred and Eighty eight thousand Six Hundred and forty Five Naira(N15,688,645.00)only was received by the Local government as Internally Generated Revenue during the period under review; which represents 60.54% of the budgeted amount of twenty five Million, Nine Hundred and Fifteen Thousand Naira(N25,915,000.00).  
**Recommendation:-**There is urgent need for the Council to bridge the gap between budgeted and actual collections by exploring various sources available.
- c). **Bank Reconciliation Statement:-**The Local Government Council have not prepared Bank Reconciliation Statements for all the four (4) accounts it operates with Unity Bank Plc and Polaris Bank Plc.  
**Recommendation:-**Bank reconciliation statement be prepared be as prescribe by the Financial Memoranda Chapter 19:23
- d). **Budget Performance:-** The overall budget performance for the year ended 31st December,2019 in respect of the Local Government’s Revenue and Expenditure is summarized below:

**REVENUE AND EXPENDITURE 2019**

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,225,415,000        | 1,863,234,427        | (362,180,573)        | 83.72%        |
| CAPITAL REVENUE          | 361,000,000          | 108,523,194          | (252,476,806)        | 30.06%        |
| <b>TOTAL REVENUE</b>     | <b>2,586,415,000</b> | <b>1,971,757,621</b> | <b>(614,657,379)</b> | <b>76.24%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,974,389,211        | 1,662,305,927        | 312,083,284          | 84.19%        |
| CAPITAL EXPENDITURE      | 615,665,000          | 314,460,501          | 301,204,499          | 51.08%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,590,054,211</b> | <b>1,976,766,428</b> | <b>613,287,783</b>   | <b>76.63%</b> |

- I). **Total Revenue:-** From the above table, detailed analysis shows that a Sum of One Billion, Nine Hundred and Seventy One Million, Seven Hundred and Fifty Seven Thousand, Six Hundred and Twenty One Naira (N1,971,757,621.00) only was received as total revenue from Federation Account and Internally Generated Revenue which represents 76.24% of the budgeted sum of N2,586,415,00.00
- II). **Recurrent Expenditure:-** Total Recurrent Expenditure incurred during the year under review was One Billion, Six hundred and Sixty Two Million, Three hundred and five thousand, Nine hundred and twenty Seven naira(N1,662,305,927.00) only for both Personnel and Overhead costs.
- III). **Capital Expenditure:-** A total of Three Hundred and Fourteen Million, Four Hundred and Sixty Thousand, Five Hundred and One Naira(314,460,501.00) only was incurred as Capital Expenditure which represents 51.08% of the Budgeted sum of Six Hundred and Fifteen Million, Six Hundred and Sixty Five Thousand Naira(N615,665,000.00).
- IV). **Recommendation:** - Efforts should be made to reduce spending on Recurrent Expenditure and convert the same to capital project.





# KIRI KASAMMA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE

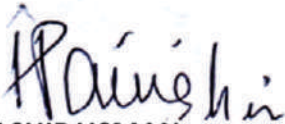


**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE**

**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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



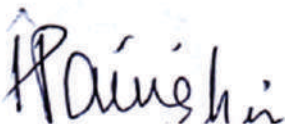
**BASHIR USMAN**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kiri Kasamma Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**BASHIR USMAN**

Treasurer

Date: 20th October, 2020



**HON. SALISU GARBA KUBAYO**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,048,548,679.00        | 1,835,843,685.00        |
| Capital Receipts   | 109,715,179.00          | 200,382,586.00          |
| Internally Generated Rev (IGR)                             | 2,074,035.00            | 8,648,022.00            |
| <b>Total Receipts</b>                                      | <b>2,160,337,893.00</b> | <b>2,044,874,293.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 35,329,915.00           | 50,525,466.00           |
| Office Of The Secretary                                    | 41,447,913.00           | 50,367,028.00           |
| The Council  | 38,896,498.00           | 41,593,389.00           |
| Personal Management  | 60,150,795.00           | 60,236,686.00           |
| Finance And Supply   | 245,186,459.00          | 165,725,929.00          |
| Education  | 822,315,587.00          | 760,982,170.00          |
| Medical And Health   | 212,063,395.00          | 134,853,718.00          |
| Agriculture & Natural Resources                            | 28,847,250.00           | 28,139,925.00           |
| Works And Housing  | 98,110,856.00           | 75,754,009.00           |
| Traditional Office Holders                                 | 112,536,192.00          | 96,646,742.00           |
| Social And Community Dev.                                  | 85,895,264.00           | 76,038,609.00           |
| <b>Total Payments</b>                                      | <b>1,780,780,124.00</b> | <b>1,540,863,671.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>379,557,769.00</b>   | <b>504,010,622.00</b>   |
| Capital Expenditure  | 387,820,356.00          | 483,648,196.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(8,262,587.00)</b>   | <b>20,362,426.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 5,101,000.00            |
| Other Current Liabilities/Repayment of Loans               | 17,169.00               | 2,896,581.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>17,169.00</b>        | <b>7,997,581.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(8,245,418.00)</b>   | <b>28,360,007.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 45,586,631.00           | 17,226,624.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>37,341,213.00</b>    | <b>45,586,631.00</b>    |



**STATEMENT No. 2**  
**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                | ACTUAL 2018   |               |
|--------------------------------------|---------------|----------------|---------------|---------------|
|                                      | N             | N              | N             | N             |
| <b>CURRENT ASSETS</b>                |               |                |               |               |
| Cash & Bank Balance                  | 37,341,213.00 |                | 45,586,631.00 |               |
| Debtors                              | 0.00          |                | 0.00          |               |
| Prepayments                          | 0.00          |                | 0.00          |               |
| <b>Sub Total C/Assets</b>            |               | 37,341,213.00  |               | 45,586,631.00 |
| <b>NON CURRENT ASSETS:</b>           |               |                |               |               |
| Investment                           | 0.00          |                |               |               |
| Advance                              | 12,137,760.00 |                | 12,137,760.00 |               |
| <b>Total Non C/Assets</b>            |               | 12,137,760.00  |               | 12,137,760.00 |
| <b>Total Assets</b>                  |               | 49,478,973.00  |               | 57,724,391.00 |
| <b>LESS LIABILITIES:</b>             |               |                |               |               |
| Non Current Liabilities              | 53,132,236.00 |                | 53,115,067.00 |               |
| Loan Overdraft                       | 0.00          |                |               |               |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 53,132,236.00  |               | 53,115,067.00 |
| Public Fund Creditors                |               |                |               |               |
| <b>TOTAL LIABILITIES</b>             |               | 53,132,236.00  |               | 53,115,067.00 |
| Net Assets                           |               | (3,653,263.00) |               | 4,609,324.00  |
|                                      |               | 49,478,973.00  |               | 57,724,391.00 |





**STATEMENT No. 3**  
**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 2,048,548,679.00        | 1,835,843,685.00        |
| Capital Receipts                  | 109,715,179.00          | 200,382,586.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 90,000.00               | 110,000.00              |
| Local Licenses and Fees           | 1,707,535.00            | 6,965,022.00            |
| Commercial Undertaking            | 276,500.00              | 1,193,000.00            |
| Rent of LGA Properties            | 0.00                    | 380,000.00              |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 0.00                    |
| <b>Total Revenue</b>              | <b>2,160,337,893.00</b> | <b>2,044,874,293.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 35,329,915.00           | 50,525,466.00           |
| Office of the Secretary           | 41,447,913.00           | 50,367,028.00           |
| The Council                       | 38,896,498.00           | 41,593,389.00           |
| Personnel Management              | 60,150,795.00           | 60,236,686.00           |
| Finance and Supply                | 245,186,459.00          | 165,725,929.00          |
| Education                         | 822,315,587.00          | 760,982,170.00          |
| Medical & Health                  | 212,063,395.00          | 134,853,718.00          |
| Agriculture and Natural Resources | 28,847,250.00           | 28,139,925.00           |
| Works and Housing                 | 98,110,856.00           | 75,754,009.00           |
| Traditional Office                | 112,536,192.00          | 96,646,742.00           |
| Social /Community Development     | 85,895,264.00           | 76,038,609.00           |
| Capital Expenditure               | 387,820,356.00          | 483,648,196.00          |
| <b>Total Expenditure</b>          | <b>2,168,600,480.00</b> | <b>2,024,511,867.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(8,262,587.00)</b>   | <b>20,362,426.00</b>    |



## KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). Statutory Allocation:-** Audit Examination of the Accounts of Kirikasamma Local Government Council revealed that, Two Billion, One Hundred and Fifty Eight Million, Two Hundred and Sixty Eight Thousand , Eight Hundred and Fifty Eight Naira(N2,158,268,858) only was received as was received as Statutory Allocation, Value Added Tax(VAT) and other Incomes from the Federation Account. This represents 84.61% of the estimated amount of Two Billion, Five Hundred and Fifty Million, Eight Hundred and Seventy Five Thousand Naira (N2, 550, 875, 000.00).
- b). Internally Generated Revenue:-** A sum of Two Million and Seventy Four Thousand, Thirty Five Naira (N2,074,035.00) only was realized by the Local Government as Internally Generated Revenue; which is far below the last year collection. There is delaying lodgment of revenue collected into the local government Bank Account causing pilferages and loses. The amount collected represents 18.38% of the budgeted sum of Eleven Million, Two Hundred and Eighty Five Thousand Naira(N11,285,000.00).
- Recommendation:**
- (i) The council should direct for Investigation on why there is low Internal Revenue collection .
  - (ii) The council should ensure that all cash received are lodged into the Local government's Bank Account immediately to avoid pilferages and loses.
  - (iii) The Council should explore more sources of Revenue and take disciplinary action to curve the situation.
- c). Bank Reconciliation Statements**  
The Local Government Council have not prepared Bank Reconciliation Statement for all the four(4) accounts it operates with Unity Bank Plc and Polaris bank Plc.
- Recommendation:** -The Local Government Council should prepare Bank Reconciliation Statements for all the Bank Accounts it operates.
- d). Budget Performance:-** The overall budget performance for the year ended 31st December,2019 in respect of the Local Government's Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,084,160,000        | 2,050,622,714        | (33,537,286)         | 98.40%        |
| CAPITAL REVENUE          | 478,000,000          | 109,715,179          | (368,284,821)        | 22.95%        |
| <b>TOTAL REVENUE</b>     | <b>2,562,160,000</b> | <b>2,160,337,893</b> | <b>(401,822,107)</b> | <b>84.31%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,873,996,000        | 1,780,780,124        | 93,215,876           | 95.02%        |
| CAPITAL EXPENDITURE      | 700,350,000          | 387,820,356          | 312,529,644          | 55.37%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,574,346,000</b> | <b>2,168,600,480</b> | <b>405,745,520</b>   | <b>84.27%</b> |

- I). **Total Revenue:-** From the above table, detailed analysis shows that a Sum of Two Billion, One Hundred and Sixty Million, Three Hundred and Thirty Seven Thousand, Eight Hundred and Ninety Three Naira (N2,160,337,893.00) only was received as total revenue from Federation Account and Internally Generated Revenue which represents 84.32% of the budgeted sum of N2,562,160,000.00
- II). **Recurrent Expenditure:-** Total Recurrent Expenditure incurred during the year under review was One Billion, Seven hundred and Eighty Million, Seven hundred and Eighty thousand, One hundred and twenty Four naira(N1,780,780,124.00) only for both Personnel and Overhead costs.
- III). **Capital Expenditure:-** A total of Three Hundred and Eighty Seven Million, Eight Hundred and Twenty Thousand, Three Hundred and Fifty Six Naira (387,820,356.00) only was incurred as Capital Expenditure which represents 51.08% of the Budgeted sum of Six Hundred and Fifteen Million, Six Hundred and Sixty Five Thousand Naira(N700,350,000.00).
- IV). **Recommendation:** - Efforts should be made to reduce spending on Recurrent Expenditure and convert the same to capital project



# KIYAWA

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## KIYAWA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



ADO BASIRU

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kiyawa Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



ADO BASIRU

Treasurer

Date: 20th October, 2020



HON. ISYAKU ADAMU

Executive Chairman

Date: 20th October, 2020

**STATEMENT No. 1**  
**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,895,911,587.00        | 1,914,008,773.00        |
| Capital Receipts   | 132,570,040.00          | 226,537,294.00          |
| Internally Generated Rev (IGR)                             | 16,558,652.00           | 10,592,057.00           |
| <b>Total Receipts</b>                                      | <b>2,045,040,279.00</b> | <b>2,151,138,124.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 48,748,586.00           | 61,217,548.00           |
| Office Of The Secretary                                    | 36,452,283.00           | 41,357,079.00           |
| The Council  | 56,763,450.00           | 35,450,220.00           |
| Personal Management  | 109,603,545.00          | 94,260,830.00           |
| Finance And Supply   | 225,578,867.00          | 239,194,456.00          |
| Education  | 440,341,177.00          | 451,994,454.00          |
| Medical And Health   | 261,812,203.00          | 168,831,153.00          |
| Agriculture & Natural Resources                            | 34,794,462.00           | 37,978,376.00           |
| Works And Housing  | 127,287,763.00          | 104,412,644.00          |
| Traditional Office Holders                                 | 97,048,840.00           | 98,754,401.00           |
| Social And Community Dev.                                  | 58,070,334.00           | 69,924,106.00           |
| <b>Total Payments</b>                                      | <b>1,496,501,510.00</b> | <b>1,403,375,267.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>548,538,769.00</b>   | <b>747,762,857.00</b>   |
| Capital Expenditure  | 572,139,419.00          | 703,543,906.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(23,600,650.00)</b>  | <b>44,218,951.00</b>    |
| Advances/Proceed From Loan                                 | 217,848.00              | (73,559.00)             |
| Other Current Liabilities/Repayment of Loans               | (650,747.00)            | (2,307,135.00)          |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(432,899.00)</b>     | <b>(2,380,694.00)</b>   |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(24,033,549.00)</b>  | <b>41,838,257.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 76,990,006.00           | 35,151,749.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>52,956,457.00</b>    | <b>76,990,006.00</b>    |



**STATEMENT No. 2**  
**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |                |
|--------------------------------------|---------------|---------------|---------------|----------------|
|                                      | N             | N             | N             | N              |
| <b>CURRENT ASSETS</b>                |               |               |               |                |
| Cash & Bank Balance                  | 52,956,457.00 |               | 76,990,006.00 |                |
| Debtors                              | 0.00          |               | 0.00          |                |
| Prepayments                          | 0.00          |               | 0.00          |                |
| <b>Sub Total C/Assets</b>            |               | 52,956,457.00 |               | 76,990,006.00  |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |                |
| Investment                           | 0.00          |               | 0.00          |                |
| Advance                              | 46,679,237.00 |               | 46,897,085.00 |                |
| <b>Total Non C/Assets</b>            |               | 46,679,237.00 |               | 46,897,085.00  |
| <b>Total Assets</b>                  |               | 99,635,694.00 |               | 123,887,091.00 |
| <b>LESS LIABILITIES:</b>             |               |               |               |                |
| Non Current Liabilities              | 79,352,503.00 |               | 80,003,250.00 |                |
| Loan Overdraft                       | 0.00          |               |               |                |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 79,352,503.00 |               | 80,003,250.00  |
| Public Fund Creditors                |               |               |               |                |
| <b>TOTAL LIABILITIES</b>             |               | 79,352,503.00 |               | 80,003,250.00  |
| Net Assets                           |               | 20,283,191.00 |               | 43,883,841.00  |
|                                      |               | 99,635,694.00 |               | 123,887,091.00 |





**STATEMENT No. 3**  
**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,895,911,587.00        | 1,914,008,773.00        |
| Capital Receipts                  | 132,570,040.00          | 226,537,294.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 519,940.00              | 400,400.00              |
| Local Licenses and Fees           | 3,447,233.00            | 3,911,487.00            |
| Commercial Undertaking            | 3,234,479.00            | 5,769,724.00            |
| Rent of LGA Properties            | 400,000.00              | 276,923.00              |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 8,957,000.00            | 233,523.00              |
| <b>Total Revenue</b>              | <b>2,045,040,279.00</b> | <b>2,151,138,124.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 48,748,586.00           | 61,217,548.00           |
| Office of the Secretary           | 36,452,283.00           | 41,357,079.00           |
| The Council                       | 56,763,450.00           | 35,450,220.00           |
| Personnel Management              | 109,603,545.00          | 94,260,830.00           |
| Finance and Supply                | 225,578,867.00          | 239,194,456.00          |
| Education                         | 440,341,177.00          | 451,994,454.00          |
| Medical & Health                  | 261,812,203.00          | 168,831,153.00          |
| Agriculture and Natural Resources | 34,794,462.00           | 37,978,376.00           |
| Works and Housing                 | 127,287,763.00          | 104,412,644.00          |
| Traditional Office                | 97,048,840.00           | 98,754,401.00           |
| Social /Community Development     | 58,070,334.00           | 69,924,106.00           |
| Capital Expenditure               | 572,139,419.00          | 703,543,906.00          |
| <b>Total Expenditure</b>          | <b>2,068,640,929.00</b> | <b>2,106,919,173.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(23,600,650.00)</b>  | <b>44,218,951.00</b>    |





## KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** Audit examination of the accounts of Kiyawa Local Government Council revealed that, a total of Two Billion, Twenty Eight Million, Four Hundred and Eighty One Thousand, Six Hundred and Twenty Seven Naira only (N2,028,481,627.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account . This represents 86.15% of the estimated amount of Two billion, Three hundred and Fifty four million, Five hundred and twenty Five thousand naira only (N2,354,525,000.00) which is very favourable.
- b) **Internally Generated Revenue:-** A sum of Sixteen Million, Five Hundred and Fifty Eight Thousand, Six Hundred and Fifty Two Naira only (N16,558,652.00) was realized by the Local Government as Internally Generated Revenue (IGR), and this represents 89.10% of the budgeted amount of N18,585,000.00.  
**Recommendation:-** More Greece to your elbow, effort should be made as to improve the revenue collections so that you can reach the budgeted amount.
- c) **Bank Reconciliation Statements:-**It was observed that, the five Bank accounts operated by the Council with Unity Bank Plc, Diamond Bank Plc, and Eco Bank Plc, have been reconciled.  
**Recommendation:-** We recommend that the Local Government should prepare bank reconciliation on monthly basis.
- d) **Budget performance:-** The budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                         |               |
| RECURRENT REVENUE        | 2,079,110,000.00        | 1,912,470,239.00        | (166,639,761.00)        | 91.98%        |
| CAPITAL REVENUE          | 294,000,000.00          | 132,570,040.00          | (161,429,960.00)        | 45.10%        |
| <b>TOTAL REVENUE</b>     | <b>2,373,110,000.00</b> | <b>2,045,040,279.00</b> | <b>(328,069,721.00)</b> | <b>86.16%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,560,706,000.00        | 1,496,501,510.00        | 64,204,490.00           | 95.88%        |
| CAPITAL EXPENDITURE      | 848,734,000.00          | 572,139,419.00          | 276,594,581.00          | 67.41%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,409,440,000.00</b> | <b>2,068,640,929.00</b> | <b>340,799,071.00</b>   | <b>85.88%</b> |

- I) **Total Revenue:-** A sum of Two Billion, Forty Five Million, Forty Thousand, Two Hundred and Seventy Nine Naira only (N2,045,040,279) was received as total Revenue from Federation Account and Internally Generated Revenue representing 86.16% of the budgeted amount of N2,373,110,000.
- II) **Recurrent Expenditure:-** Total Recurrent Expenditure incurred during the year under review was One Billion, Four Hundred and Ninety Six Million, Five hundred and One Thousand, Five Hundred and Ten Naira Only (N1,496,501,510.00) only comprising of Personnel and Overhead costs.
- III) **Capital Expenditure:-** A total of Five Hundred and Seventy Two Million, One Hundred and Thirty Nine Thousand, Four Hundred and Nineteen Naira (N572,139,419.00) only was incurred as Capital Expenditure which represents 67.41% of the budgeted sum of Eight hundred and Forty eight million, Seven hundred and Thirty four thousand naira(N848,734,000) during the period under review.
- IV). **Recommendation:-** Efforts should be made to reduce much spending on Recurrent Expenditure and use the same for Capital Projects.



# MAIGATARI

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## MAIGATARI LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

**ALFA ALHAJI KILA**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Maigatari Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

**ALFA ALHAJI KILA**

Treasurer

Date: 20th October, 2020

**HON. SANI DAHIRU**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,869,296,265.00        | 1,924,309,199.00        |
| Capital Receipts   | 51,222,652.00           | 67,383,045.00           |
| Internally Generated Rev (IGR)                             | 24,264,740.00           | 22,834,343.00           |
| <b>Total Receipts</b>                                      | <b>1,944,783,657.00</b> | <b>2,014,526,587.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 43,038,530.00           | 47,155,103.00           |
| Office Of The Secretary                                    | 47,659,816.00           | 46,502,895.00           |
| The Council  | 34,568,102.00           | 26,877,091.00           |
| Personal Management  | 138,315,980.00          | 122,958,309.00          |
| Finance And Supply   | 178,931,970.00          | 183,081,684.00          |
| Education  | 533,633,686.00          | 510,747,051.00          |
| Medical And Health   | 279,372,273.00          | 206,101,286.00          |
| Agriculture & Natural Resources                            | 65,755,218.00           | 58,245,451.00           |
| Works And Housing  | 81,005,258.00           | 64,778,681.00           |
| Traditional Office Holders                                 | 88,718,467.00           | 99,703,238.00           |
| Social And Community Dev.                                  | 83,864,458.00           | 61,750,865.00           |
| <b>Total Payments</b>                                      | <b>1,574,863,758.00</b> | <b>1,427,901,654.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>369,919,899.00</b>   | <b>586,624,933.00</b>   |
| Capital Expenditure  | 388,442,386.00          | 568,761,223.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(18,522,487.00)</b>  | <b>17,863,710.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 15,042,348.00           |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 16,249,293.00           |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>31,291,641.00</b>    |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(18,522,487.00)</b>  | <b>49,155,351.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 70,632,516.00           | 21,468,165.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>52,110,029.00</b>    | <b>70,623,516.00</b>    |



**STATEMENT No. 2**  
**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |               |
|--------------------------------------|---------------|---------------|---------------|---------------|
|                                      | N             | N             | N             | N             |
| <b>CURRENT ASSETS</b>                |               |               |               |               |
| Cash & Bank Balance                  | 52,101,029.00 |               | 70,623,516.00 |               |
| Debtors                              | 0.00          |               | 0.00          |               |
| Prepayments                          | 0.00          |               | 0.00          |               |
| Sub Total C/Assets                   |               | 52,101,029.00 |               | 70,623,516.00 |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |               |
| Investment                           | 0.00          |               | 0.00          |               |
| Advance                              | 20,531,937.00 |               | 20,531,937.00 |               |
| Total Non C/Assets                   |               | 20,531,937.00 |               | 20,531,937.00 |
| Total Assets                         |               | 72,632,966.00 |               | 91,155,453.00 |
| <b>LESS LIABILITIES:</b>             |               |               |               |               |
| Non Current Liabilities              | 65,757,014.00 |               | 65,757,014.00 |               |
| Loan Overdraft                       | 0.00          |               |               |               |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 65,757,014.00 |               | 65,757,014.00 |
| Public Fund Creditors                |               |               |               |               |
| <b>TOTAL LIABILITIES</b>             |               | 65,757,014.00 |               | 65,757,014.00 |
| Net Assets                           |               | 6,875,952.00  |               | 25,398,439.00 |
|                                      |               | 72,632,966.00 |               | 91,155,453.00 |





**STATEMENT No. 3**  
**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | N                       | N                       |
| Statutory Receipt                 | 1,869,296,265.00        | 1,924,309,199.00        |
| Capital Receipts                  | 51,222,652.00           | 67,383,045.00           |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 120,000.00              | 240,000.00              |
| Local Licenses and Fees           | 12,063,403.00           | 9,590,218.00            |
| Commercial Undertaking            | 8,609,837.00            | 12,684,125.00           |
| Rent of LGA Properties            | 3,471,500.00            | 320,000.00              |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 0.00                    |
| <b>Total Revenue</b>              | <b>1,944,783,657.00</b> | <b>2,014,526,587.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 43,038,530.00           | 47,155,103.00           |
| Office of the Secretary           | 47,659,816.00           | 46,502,895.00           |
| The Council                       | 34,568,102.00           | 26,877,091.00           |
| Personnel Management              | 138,315,980.00          | 122,958,309.00          |
| Finance and Supply                | 178,931,970.00          | 183,081,684.00          |
| Education                         | 533,633,686.00          | 510,747,051.00          |
| Medical & Health                  | 279,372,273.00          | 206,101,286.00          |
| Agriculture and Natural Resources | 65,755,218.00           | 58,245,451.00           |
| Works and Housing                 | 81,005,258.00           | 64,778,681.00           |
| Traditional Office                | 88,718,467.00           | 99,703,238.00           |
| Social /Community Development     | 83,864,458.00           | 61,750,865.00           |
| Capital Expenditure               | 388,442,386.00          | 568,761,223.00          |
| <b>Total Expenditure</b>          | <b>1,963,306,144.00</b> | <b>1,996,662,877.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(18,522,487.00)</b>  | <b>17,863,710.00</b>    |



## MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a). **Statutory Allocation:-** Audit Examination of the Accounts of Maigatari local Government Council revealed that, One Billion, Nine Hundred and Twenty Million, Five Hundred and Eighteen Thousand ,Nine Hundred and Seventeen Naira(N1,920,518,917) only was received as Statutory Allocation, Value Added Tax(VAT) and other Incomes from the Federation Account. This represents 79.16% of budgeted amount of Two Billion, Four Hundred and twenty Six Million, Two Hundred Thousand Naira (N2, 426,200, 000.00).  
**Recommendation:-**The Council should explore other revenue sources to bridge the gap of under collection form Federation Account.
- b). **Internally Generated Revenue:-**During the Financial year ended 31<sup>st</sup> December, 2019 a sum of Twenty Four Million Two Hundred and Sixty Four Thousand, Seven Hundred and Forty Naira (N24, 264, 740.00) only was received as Internally Generated Revenue; which represents 65.97% of the budgeted sum of Thirty Six Million, Seven Hundred and Eighty Five Thousand Naira (N36, 785, 000.00).  
**Recommendation: - ( I )** The council should ensure effective lodgement of all collected revenue into the Local Government Bank Account to bridge the gap between actual collection and budgeted amount and to avoid pilferages and loses; as Maigatari Local Government is centre for revenue generation; because of International market and trade free zone of the state .
- c). **Bank Reconciliation Statements: -** The Local Government Council has not prepared Bank Reconciliation Statement for all the five (5) accounts it operates with Unity Bank Plc for the period under review.  
**Recommendation:-** The Local Government Council should prepare Bank Reconciliation Statements for all the Bank Accounts it operates.
- d). **Budget Performance:-** The overall budget performance for the year ended 31st December,2019 in respect of the Local Government's Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019       | ACTUAL 2019          | VARIANCE             | PERFORMANCE % |
|--------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>           |                      |                      |                      |               |
| RECURRENT REVENUE        | 2,167,785,000        | 1,893,561,005        | (274,223,995)        | 87.35%        |
| CAPITAL REVENUE          | 295,200,000          | 51,222,652           | (243,977,348)        | 17.35%        |
| <b>TOTAL REVENUE</b>     | <b>2,462,985,000</b> | <b>1,944,783,657</b> | <b>(518,201,343)</b> | <b>78.96%</b> |
| <b>EXPENDITURE</b>       |                      |                      |                      |               |
| RECURRENT EXPENDITURE    | 1,789,017,000        | 1,574,863,758        | 214,153,242          | 88.03%        |
| CAPITAL EXPENDITURE      | 698,808,000          | 388,442,386          | 310,365,614          | 55.86%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,487,825,000</b> | <b>1,963,306,144</b> | <b>524,518,856</b>   | <b>78.92%</b> |

- i). **Total Revenue:-** From the above table, detailed analysis shows that a Sum of One Billion, Nine Hundred and Forty Four Million, Seven Hundred and Eighty Three Thousand, Six Hundred and Fifty Seven Naira (N1,944,783,657.00) only was received as total revenue from Federation Account and Internally Generated Revenue which represents 78.96% of the budgeted amount of Two Billion, Four hundred and Sixty Two Million, Nine Hundred and Eighty Five Thousand Naira, (N2,462,985,000.00).
- ii). **Recurrent Expenditure:-** Total Recurrent Expenditure incurred during the year under review was One Billion, Five hundred and Seventy Four Million, Eight Hundred and Sixty Three Thousand, Seven Hundred and Fifty Eight Naira(N1,574,863,758.00) only for both Personnel and Overhead costs.
- iii). **Capital Expenditure:-** A total of Three Hundred and Eighty Eight Million, Four Hundred and Forty Two Thousand, Three Hundred and Eighty Six Naira(388,442,386.00) only was incurred as Capital Expenditure which represents 55.86% of the Budgeted sum of Six Hundred and Ninety Eight Million, Eight Hundred and Eight Thousand Naira(N698,808,000.00) which is slightly above 50%.
- iv). **Recommendation: -**It has been recommended that the Local Government should shift the Expenditure incurred in recurrent to Capital Project in order to develop socio-economic well being of the populace.



# MALAM MADORI

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## MALAM MADORI LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

**BASHARI IDRIS**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Malam Madori Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

**BASHARI IDRIS**

Treasurer

Date: 20th October, 2020

**HON. USAINI UMARU**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,828,803,348.00        | 1,820,206,342.00        |
| Capital Receipts   | 288,440,576.00          | 257,349,643.00          |
| Internally Generated Rev (IGR)                             | 8,594,740.00            | 10,899,360.00           |
| <b>Total Receipts</b>                                      | <b>2,125,838,664.00</b> | <b>2,088,455,345.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 40,616,591.00           | 50,407,928.00           |
| Office Of The Secretary                                    | 13,109,697.00           | 11,869,904.00           |
| The Council  | 42,152,778.00           | 35,655,220.00           |
| Personal Management  | 91,680,579.00           | 86,415,976.00           |
| Finance And Supply   | 198,121,338.00          | 177,805,768.00          |
| Education  | 917,102,610.00          | 871,903,384.00          |
| Medical And Health   | 215,155,532.00          | 147,457,473.00          |
| Agriculture & Natural Resources                            | 32,569,482.00           | 37,439,388.00           |
| Works And Housing  | 90,443,835.00           | 54,383,215.00           |
| Traditional Office Holders                                 | 92,387,692.00           | 93,955,809.00           |
| Social And Community Dev.                                  | 74,889,925.00           | 68,069,634.00           |
| <b>Total Payments</b>                                      | <b>1,808,230,059.00</b> | <b>1,635,363,699.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>317,608,605.00</b>   | <b>453,091,646.00</b>   |
| Capital Expenditure  | 316,345,077.00          | 435,466,858.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>1,263,528.00</b>     | <b>17,624,788.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | (1,347,154.00)          |
| Other Current Liabilities/Repayment of Loans               | 38,195.00               | 64,375.00               |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>38,195.00</b>        | <b>(1,282,779.00)</b>   |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>1,301,723.00</b>     | <b>16,342,009.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 16,823,505.00           | 481,496.00              |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>18,125,228.00</b>    | <b>16,823,505.00</b>    |



**STATEMENT No. 2**  
**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                 | ACTUAL 2018   |                 |
|--------------------------------------|---------------|-----------------|---------------|-----------------|
|                                      | N             | N               | N             | N               |
| <b>CURRENT ASSETS</b>                |               |                 |               |                 |
| Cash & Bank Balance                  | 18,125,228.00 |                 | 16,823,505.00 |                 |
| Debtors                              | 0.00          |                 | 0.00          |                 |
| Prepayments                          | 0.00          |                 | 0.00          |                 |
| <b>Sub Total C/Assets</b>            |               | 18,125,228.00   |               | 16,823,505.00   |
| <b>NON CURRENT ASSETS:</b>           |               |                 |               |                 |
| Investment                           | 0.00          |                 | 0.00          |                 |
| Advance                              | 6,393,686.00  |                 | 6,393,686.00  |                 |
| <b>Total Non C/Assets</b>            |               | 6,393,686.00    |               | 6,393,686.00    |
| <b>Total Assets</b>                  |               | 24,518,914.00   |               | 23,217,191.00   |
| <b>LESS LIABILITIES:</b>             |               |                 |               |                 |
| Non Current Liabilities              | 45,576,959.00 |                 | 45,538,764.00 |                 |
| Loan Overdraft                       | 0.00          |                 |               |                 |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 45,576,959.00   |               | 45,538,764.00   |
| Public Fund Creditors                |               |                 |               |                 |
| <b>TOTAL LIABILITIES</b>             |               | 45,576,959.00   |               | 45,538,764.00   |
| Net Assets                           |               | (21,058,045.00) |               | (22,321,573.00) |
|                                      |               | 24,518,914.00   |               | 23,217,191.00   |



**STATEMENT No. 3**  
**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| REVENUE                           | N                       | N                       |
| Statutory Receipt                 | 1,828,803,348.00        | 1,820,206,342.00        |
| Capital Receipts                  | 288,440,576.00          | 257,349,643.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 430,000.00              | 330,000.00              |
| Local Licenses and Fees           | 4,346,000.00            | 6,246,323.00            |
| Commercial Undertaking            | 3,818,740.00            | 3,632,785.00            |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 690,252.00              |
| <b>Total Revenue</b>              | <b>2,125,838,664.00</b> | <b>2,088,455,345.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 40,616,591.00           | 50,407,928.00           |
| Office of the Secretary           | 13,109,697.00           | 11,869,904.00           |
| The Council                       | 42,152,778.00           | 35,655,220.00           |
| Personnel Management              | 91,680,579.00           | 86,415,976.00           |
| Finance and Supply                | 198,121,338.00          | 177,805,768.00          |
| Education                         | 917,102,610.00          | 871,903,384.00          |
| Medical & Health                  | 215,155,532.00          | 147,457,473.00          |
| Agriculture and Natural Resources | 32,569,482.00           | 37,439,388.00           |
| Works and Housing                 | 90,443,835.00           | 54,383,215.00           |
| Traditional Office                | 92,387,692.00           | 93,955,809.00           |
| Social /Community Development     | 74,889,925.00           | 68,069,634.00           |
| Capital Expenditure               | 316,345,077.00          | 435,466,858.00          |
| <b>Total Expenditure</b>          | <b>2,124,575,136.00</b> | <b>2,070,830,557.00</b> |
| <b>Surplus/(deficits)</b>         | <b>1,263,528.00</b>     | <b>17,624,788.00</b>    |



**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019**

- a) **Statutory Allocation:-** Audit examination of the accounts of Malam Madori Local Government Council revealed that a sum of Two Billion, One Hundred and Seventeen Million, Two Hundred and Forty Three Thousand, Nine Hundred and Twenty Four Naira only (N2,117,243,924.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. This amount represents 82.26% of the estimated amount of Two billion Five Hundred and seventy Four million naira (N2,574,000,000).
- b) **Internally Generated Revenue:-** Within the financial year ended 31<sup>st</sup> December, 2019 a sum of Eight Million, Five Hundred and Ninety Four Thousand, Seven Hundred and Forty Naira only (N8,594,740.00) was received by the Local Government as Internally Generated Revenue (IGR), and this represents 59.5% of the budgeted amount of N14,445,000.  
**Recommendation:-** The Local Government should explore other sources of Internal Revenue so as to boost the Revenue derive
- c) **Bank Reconciliation Statements:-** It was observed that the 5 bank accounts operated by the Local Government Council with United Bank for Africa (UBA) have been prepared and reconciled.  
**Recommendation:-** The Local Government Council should improve by preparing Bank Reconciliation Statements on monthly basis.
- d) **Budget performance:** The budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is summarized below:

**REVENUE AND EXPENDITURE 2019**

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| REVENUE                  |                         |                         |                         |               |
| RECURRENT REVENUE        | 2,115,195,000.00        | 1,837,398,088.00        | (277,796,912.00)        | 86.87%        |
| CAPITAL REVENUE          | 473,250,000.00          | 288,440,576.00          | (184,809,424.00)        | 60.95%        |
| <b>TOTAL REVENUE</b>     | <b>2,588,445,000.00</b> | <b>2,125,838,664.00</b> | <b>(462,606,336.00)</b> | <b>82.19%</b> |
| EXPENDITURE              |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,989,766,000.00        | 1,808,230,059.00        | 181,535,941.00          | 90.88%        |
| CAPITAL EXPENDITURE      | 604,270,000.00          | 316,345,077.00          | 287,924,923.00          | 52.35%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,594,036,000.00</b> | <b>2,124,575,136.00</b> | <b>469,460,864.00</b>   | <b>81.90%</b> |

- i). **Total Revenue:-** From the above table, detailed analysis shows that, a total sum of Two Billion, One Hundred and Twenty Five Million, Eight Hundred and Thirty Eight Thousand, Six Hundred and Sixty Four Naira only (N2,125,838,664.00) was received as total revenue from Federation Account and Internally Generated Revenue which represents 82.19% of the budgeted amount of N2,588,445,000
- ii). **Recurrent Expenditure:** - The total Recurrent Expenditure incurred during the year under review was One Billion, Eight Hundred and Eight Million, Two Hundred and Thirty Thousand, Fifty Nine Naira (N1, 808,230,059) only comprising of Personnel and Overhead costs.
- iii). **Capital Expenditure:** - A total of Three Hundred and Sixteen Million, Three Hundred and Forty Five Thousand, Seventy Seven Naira Only (N316,345,077.00) was incurred as Capital Expenditure which represents 52.35% of the budgeted amount of N604,270,000

**Recommendation:** - Effort should be made to curtail over-spending on recurrent expenditure and shift the same to capital Expenditure in order to improve standard of living and welfare of the populace.



# MIGA

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## MIGA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**IDRIS AHMED**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Miga Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**IDRIS AHMED**

Treasurer

Date: 20th October, 2020



**HON. MUHD AGUFA ABUBAKAR**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,666,304,916.00        | 1,706,445,048.00        |
| Capital Receipts   | 95,373,670.00           | 191,948,240.00          |
| Internally Generated Rev (IGR)                             | 15,096,576.00           | 1,404,250.00            |
| <b>Total Receipts</b>                                      | <b>1,776,775,162.00</b> | <b>1,899,797,538.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 42,484,855.00           | 43,094,864.00           |
| Office Of The Secretary                                    | 23,073,167.00           | 17,106,863.00           |
| The Council  | 51,165,728.00           | 55,233,029.00           |
| Personal Management  | 125,549,140.00          | 105,252,154.00          |
| Finance And Supply   | 144,348,676.00          | 154,419,398.00          |
| Education  | 409,235,573.00          | 368,789,689.00          |
| Medical And Health   | 176,698,449.00          | 179,896,056.00          |
| Agriculture & Natural Resources                            | 59,194,875.00           | 38,062,861.00           |
| Works And Housing  | 85,046,698.00           | 57,783,518.00           |
| Traditional Office Holders                                 | 85,068,927.00           | 86,493,452.00           |
| Social And Community Dev.                                  | 83,357,467.00           | 71,766,278.00           |
| <b>Total Payments</b>                                      | <b>1,285,223,555.00</b> | <b>1,177,898,162.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>491,551,607.00</b>   | <b>721,899,376.00</b>   |
| Capital Expenditure  | 478,230,098.00          | 691,626,124.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>13,321,509.00</b>    | <b>30,273,252.00</b>    |
| Advances/Proceed From Loan                                 | 128,133.00              | 389,332.00              |
| Other Current Liabilities/Repayment of Loans               | 127,247.00              | 2,115,907.00            |
| Bank Overdraft   |                         | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>255,380.00</b>       | <b>2,505,239.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>13,576,889.00</b>    | <b>32,778,491.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 74,414,695.00           | 41,636,204.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>87,991,584.00</b>    | <b>74,414,695.00</b>    |



**STATEMENT No. 2**  
**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                      | ACTUAL 2018   |                      |
|--------------------------------------|---------------|----------------------|---------------|----------------------|
|                                      | N             | N                    | N             | N                    |
| <b>CURRENT ASSETS</b>                |               |                      |               |                      |
| Cash & Bank Balance                  | 87,991,584.00 |                      | 74,414,695.00 |                      |
| Debtors                              | 0.00          |                      | 0.00          |                      |
| Prepayments                          | 0.00          |                      | 0.00          |                      |
| <b>Sub Total C/Assets</b>            |               | 87,991,584.00        |               | 74,414,695.00        |
| <b>NON CURRENT ASSETS:</b>           |               |                      |               |                      |
| Investment                           | 0.00          |                      | 0.00          |                      |
| Advance                              | 41,030,062.00 |                      | 41,158,195.00 |                      |
| <b>Total Non C/Assets</b>            |               | 41,030,062.00        |               | 41,158,195.00        |
| <b>Total Assets</b>                  |               | 129,021,646.00       |               | 115,572,890.00       |
| <b>LESS LIABILITIES:</b>             |               |                      |               |                      |
| Non Current Liabilities              | 19,830,176.00 |                      | 19,702,929.00 |                      |
| Loan Overdraft                       | 0.00          |                      |               |                      |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | <b>19,830,176.00</b> |               | <b>19,702,929.00</b> |
| Public Fund Creditors                |               |                      |               |                      |
| <b>TOTAL LIABILITIES</b>             |               | 19,830,176.00        |               | 19,702,929.00        |
| Net Assets                           |               | 109,191,470.00       |               | 95,869,961.00        |
|                                      |               | 129,021,646.00       |               | 115,572,890.00       |





**STATEMENT No. 3**  
**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,666,304,916.00        | 1,706,445,048.00        |
| Capital Receipts                  | 95,373,670.00           | 191,948,240.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 80,000.00               | 0.00                    |
| Local Licenses and Fees           | 6,680,716.00            | 90,000.00               |
| Commercial Undertaking            | 519,000.00              | 1,266,784.00            |
| Rent of LGA Properties            | 3,250,000.00            | 44,440.00               |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 4,566,860.00            | 3,026.00                |
| <b>Total Revenue</b>              | <b>1,776,775,162.00</b> | <b>1,899,797,538.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 42,484,855.00           | 43,094,864.00           |
| Office of the Secretary           | 23,073,167.00           | 17,106,863.00           |
| The Council                       | 51,165,728.00           | 55,233,029.00           |
| Personnel Management              | 125,549,140.00          | 105,252,154.00          |
| Finance and Supply                | 144,348,676.00          | 154,419,398.00          |
| Education                         | 409,235,573.00          | 368,789,689.00          |
| Medical & Health                  | 176,698,449.00          | 179,896,056.00          |
| Agriculture and Natural Resources | 59,194,875.00           | 38,062,861.00           |
| Works and Housing                 | 85,046,698.00           | 57,783,518.00           |
| Traditional Office                | 85,068,927.00           | 86,493,452.00           |
| Social /Community Development     | 83,357,467.00           | 71,766,278.00           |
| Capital Expenditure               | 478,230,098.00          | 691,626,124.00          |
| <b>Total Expenditure</b>          | <b>1,763,453,653.00</b> | <b>1,869,524,286.00</b> |
| <b>Surplus/(deficits)</b>         | <b>13,321,509.00</b>    | <b>30,273,252.00</b>    |





## MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** The examination of the accounts of Miga Local Government Council revealed that, a sum of One Billion, Seven Hundred and Sixty One Million, Six Hundred and Seventy Eight Thousand, Five Hundred and Eighty Six Naira only (N1,761,678,586.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 76.33% of the estimated amount of N2,308,000,000.00.
- b) **Internally Generated Revenue:-** Within the year a sum of Fifteen Million, Ninety Six Thousand, Five Hundred and Seventy Six Naira only (N15,096,576.00) was received by the Local Government as Internally Generated Revenue which is 67.70% of the budgeted amount of N22,300,000.

**Recommendation:** - The Local Government should explore more avenues of generating Internal Revenue to bridge the gap of under collection recorded.

- c) **Bank Reconciliation Statements:** - The Local Government Council operates five (5) bank accounts with Unity bank plc and have prepare bank reconciliation statement for all the five bank accounts.  
**Recommendation:** - The Local Government Council should improve by preparing Bank Reconciliation Statements on monthly basis.
- d) **Budget performance:-** The overall Budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE             | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|----------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                      |               |
| RECURRENT REVENUE        | 1,964,300,000.00        | 1,681,401,492.00        | (282,898,508)        | 85.60%        |
| CAPITAL REVENUE          | 366,000,000.00          | 95,373,670.00           | (270,626,330)        | 26.06%        |
| <b>TOTAL REVENUE</b>     | <b>2,330,300,000.00</b> | <b>1,776,775,162.00</b> | <b>(553,524,838)</b> | <b>76.25%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                      |               |
| RECURRENT EXPENDITURE    | 1,266,246,000.00        | 1,285,223,555.00        | (18,977,555)         | 101.50%       |
| CAPITAL EXPENDITURE      | 947,529,000.00          | 478,230,098.00          | 469,298,902          | 50.47%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,213,775,000.00</b> | <b>1,763,453,653.00</b> | <b>450,321,347</b>   | <b>79.65%</b> |

- i). **Total Revenue:-** Our analysis shows that, a sum of One Billion, Seven Hundred and Seventy Six Million, Seven Hundred and Seventy Five Thousand, One Hundred and Sixty Two Naira only (N1,776,775,162.00) was received as total Revenue from Federation Account and Internal Generated Revenue which represents 76.25% of the budgeted amount for the period.
- ii). **Recurrent Expenditure:** - We noted that the total Recurrent Expenditure incurred during the year under review was One Billion, Two Hundred and Eighty Five Million, Two Hundred and Twenty Three Thousand, Five Hundred and Fifty Five Naira (N1,285,223,555.00) only. This comprises of both Personnel and Overhead costs.
- iii). **Capital Expenditure:-** A sum of Four Hundred and Seventy Eight Million, Two Hundred and Thirty Thousand, Ninety Eight Naira Only (N478,230,098) was incurred as Capital Expenditure which represents 50.47% of the budgeted amount of Nine hundred and Forty Seven million, five hundred and twenty nine thousand naira(N947,529,000.00)

- IV). **Recommendation:-**The Council should make effort to reduce over spending on recurrent expenditure and use same to finance Capital Expenditure.



# RINGIM

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



**RINGIM LOCAL GOVERNMENT COUNCIL  
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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**BELLO ABDULKADIR**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Ringim Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**BELLO ABDULKADIR**

Treasurer

Date: 20th October, 2020



**HON. ABDURRASHID ILLA RINGIM**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 2,051,139,126.00        | 2,087,447,561.00        |
| Capital Receipts   | 71,464,350.00           | 114,310,885.00          |
| Internally Generated Rev (IGR)                             | 6,356,434.00            | 6,635,794.00            |
| <b>Total Receipts</b>                                      | <b>2,128,959,910.00</b> | <b>2,208,394,240.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 44,997,229.00           | 50,980,941.00           |
| Office Of The Secretary                                    | 20,465,431.00           | 28,442,886.00           |
| The Council  | 38,526,960.00           | 35,167,352.00           |
| Personal Management  | 102,136,316.00          | 97,672,449.00           |
| Finance And Supply   | 180,103,756.00          | 169,774,075.00          |
| Education  | 797,139,769.00          | 835,174,869.00          |
| Medical And Health   | 268,898,463.00          | 146,771,540.00          |
| Agriculture & Natural Resources                            | 43,694,387.00           | 48,321,702.00           |
| Works And Housing  | 109,466,054.00          | 73,502,782.00           |
| Traditional Office Holders                                 | 94,877,166.00           | 104,523,885.00          |
| Social And Community Dev.                                  | 76,798,857.00           | 67,707,377.00           |
| <b>Total Payments</b>                                      | <b>1,777,104,388.00</b> | <b>1,658,039,858.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>351,855,522.00</b>   | <b>550,354,382.00</b>   |
| Capital Expenditure  | 361,432,729.00          | 528,931,565.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(9,577,207.00)</b>   | <b>21,422,817.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | (12,670,836.00)         |
| Other Current Liabilities/Repayment of Loans               | (2,326,838.00)          | 4,963.00                |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>(2,326,838.00)</b>   | <b>12,675,799.00</b>    |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(11,904,045.00)</b>  | <b>34,098,616.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 39,988,153.00           | 5,885,537.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>28,084,108.00</b>    | <b>39,988,153.00</b>    |



**STATEMENT No. 2**  
**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019 |                   | ACTUAL 2018 |                   |
|--------------------------------------|-------------|-------------------|-------------|-------------------|
|                                      | N           | N                 | N           | N                 |
| <b>CURRENT ASSETS</b>                |             |                   |             |                   |
| Cash & Bank Balance                  | 28,084,108  |                   | 35,988,153  |                   |
| Debtors                              | 0.00        |                   | 0.00        |                   |
| Prepayments                          | 0.00        |                   | 0.00        |                   |
| <b>Sub Total C/Assets</b>            |             | <b>28,084,108</b> |             | <b>35,988,153</b> |
| <b>NON CURRENT ASSETS:</b>           |             |                   |             |                   |
| Investment                           | 0.00        |                   | 0.00        |                   |
| Advance                              | 9,463,185   |                   | 9,463,185   |                   |
| <b>Total Non C/Assets</b>            |             | <b>9,463,185</b>  |             | <b>9,463,185</b>  |
| <b>Total Assets</b>                  |             | <b>37,547,293</b> |             | <b>45,451,338</b> |
| <b>LESS LIABILITIES:</b>             |             |                   |             |                   |
| Non Current Liabilities              | 30,597,743  |                   | 32,977,177  |                   |
| Loan Overdraft                       | 0.00        |                   | 0.00        |                   |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |             | <b>30,597,743</b> |             | <b>32,977,177</b> |
| Public Fund Creditors                |             |                   |             |                   |
| <b>TOTAL LIABILITIES</b>             |             | <b>30,597,743</b> |             | <b>32,977,177</b> |
| Net Assets                           |             | <b>6,949,550</b>  |             | <b>16,474,161</b> |
|                                      |             | <b>37,547,293</b> |             | <b>49,451,338</b> |





**STATEMENT No. 3**  
**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| REVENUE                           | N                       | N                       |
| Statutory Receipt                 | 2,051,139,126.00        | 2,087,447,561.00        |
| Capital Receipts                  | 71,464,350.00           | 114,310,885.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 720,000.00              | 120,000.00              |
| Local Licenses and Fees           | 3,440,738.00            | 3,375,403.00            |
| Commercial Undertaking            | 2,195,696.00            | 3,011,775.00            |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 128,616.00              |
| <b>Total Revenue</b>              | <b>2,128,959,910.00</b> | <b>2,208,394,240.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 44,997,229.00           | 50,980,941.00           |
| Office of the Secretary           | 20,465,431.00           | 28,442,886.00           |
| The Council                       | 38,526,960.00           | 35,167,352.00           |
| Personnel Management              | 102,136,316.00          | 97,672,449.00           |
| Finance and Supply                | 180,103,756.00          | 169,774,075.00          |
| Education                         | 797,139,769.00          | 835,174,869.00          |
| Medical & Health                  | 268,898,463.00          | 146,771,540.00          |
| Agriculture and Natural Resources | 43,694,387.00           | 48,321,702.00           |
| Works and Housing                 | 109,466,054.00          | 73,502,782.00           |
| Traditional Office                | 94,877,166.00           | 104,523,885.00          |
| Social /Community Development     | 76,798,857.00           | 67,707,377.00           |
| Capital Expenditure               | 361,432,729.00          | 528,931,565.00          |
| <b>Total Expenditure</b>          | <b>2,138,537,117.00</b> | <b>2,186,971,423.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(9,577,207.00)</b>   | <b>21,422,817.00</b>    |





## RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** - The examination of the accounts of Yankwashi Local Government Council revealed that, the sum of One Billion, Eight Hundred and Seventeen Million, Five Hundred and Nineteen Thousand, Seven Hundred and Ninety Six Naira only (N1, 817,519,796.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount represents 86.05% of the approved estimated sum of N2, 112, 200,000.00.  
**Recommendation:-** The Local Government Council should improve sources of internally generated revenue so as to bridge the gap of under collection from federation account to minimizes budget deficits.
- b) **Internally Generated Revenue:** -Within the period Jan – Dec. 2019, a sum of Six Million, Three Hundred and Fifty Six Thousand, Four Hundred and Thirty Four Naira (N6,356,434.00) only was realised by the Local Government as Internally Generated Revenue, which represents 43.92% of the Budgeted amount of N14,473,000.00.  
**Recommendation:** - The Local Government Council should explore more sources of Revenue in order to boost internal generation.
- c) **Bank Reconciliation Statements:** - We have observed that, the local government have prepared and reconciled all five Banks accounts it operates with Unity Bank Plc, Polaris Bank Plc, and Zenith Bank Plc for the period under review.  
**Recommendation:-** The Local Government Council should ensure the preparation of Bank Reconciliation Statements on monthly basis.
- d) **Budget performance:-** The performance of the Budget for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is given as below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                         |               |
| RECURRENT REVENUE        | 1,774,372,000.00        | 1,741,906,892.00        | (32,465,108.00)         | 98.17%        |
| CAPITAL REVENUE          | 350,000,000.00          | 84,980,207.00           | (265,019,793.00)        | 24.28%        |
| <b>TOTAL REVENUE</b>     | <b>2,124,372,000.00</b> | <b>1,826,887,099.00</b> | <b>(297,484,901.00)</b> | <b>85.99%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,459,657,000.00        | 1,414,083,723.00        | 45,573,277.00           | 96.88%        |
| CAPITAL EXPENDITURE      | 780,917,687.00          | 399,301,730.00          | 381,615,957.00          | 51.13%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,240,574,687.00</b> | <b>1,813,385,453.00</b> | <b>427,189,234.00</b>   | <b>81.15%</b> |

- i) **Total Revenue:-** From the above tale analysis shows that, a sum of One Billion, Eight Hundred and Twenty Six Million, Eight Hundred and Eighty Seven Thousand, Ninety Nine Naira only (N1,826,887,099.00) was received as Revenue from Federation Account and Internally generated Revenue (IGR) which is representing 85.99% of budgeted amount of N2,124,372,000.
- ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion, Four Hundred and Fourteen Million, Eighty Three Thousand, Seven Hundred and Twenty Three Naira (N1, 414,083,723.00) only for both Personnel and Overhead costs and this represents 96.88% of the budgeted amount of N1,459,657,000.
- iii) **Capital Expenditure:** - A total sum of Three Hundred and Ninety Nine Million, Three Hundred and One Thousand, Seven Hundred and Thirty Naira Only (N399,301,730.00) was spent as Capital Expenditure which was 51.13% of the Budgeted sum of N780,917,687.00 which is almost half of the budgeted amount.
- IV). **Recommendation:** - Efforts should be made to minimize much spending on Recurrent Expenditure and shift the same to Capital Projects so as to improve the living standard of the community in terms of economic and social well-being.



# RONI

## LOCAL GOVERNMENT COUNCIL JIGAWA STATE



## RONI LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**YUSIF MOHD**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Roni Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**YUSIF MOHD**

Treasurer

Date: 20th October, 2020



**HON. SALISU SANI RONI**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,528,537,811.00        | 1,408,365,939.00        |
| Capital Receipts   | 119,366,552.00          | 190,601,487.00          |
| Internally Generated Rev (IGR)                             | 2,502,900.00            | 2,209,392.00            |
| <b>Total Receipts</b>                                      | <b>1,650,407,263.00</b> | <b>1,601,176,818.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 46,747,439.00           | 56,172,098.00           |
| Office Of The Secretary                                    | 14,475,912.00           | 16,788,533.00           |
| The Council  | 42,145,220.00           | 36,580,634.00           |
| Personal Management  | 90,205,305.00           | 84,502,061.00           |
| Finance And Supply   | 164,914,448.00          | 171,745,588.00          |
| Education  | 411,931,604.00          | 398,539,324.00          |
| Medical And Health   | 285,420,248.00          | 192,826,707.00          |
| Agriculture & Natural Resources                            | 42,779,832.00           | 47,939,462.00           |
| Works And Housing  | 92,161,912.00           | 83,834,660.00           |
| Traditional Office Holders                                 | 83,472,183.00           | 78,192,330.00           |
| Social And Community Dev.                                  | 71,117,359.00           | 72,653,559.00           |
| <b>Total Payments</b>                                      | <b>1,345,371,462.00</b> | <b>1,239,774,956.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>305,035,801.00</b>   | <b>361,401,862.00</b>   |
| Capital Expenditure  | 313,699,971.00          | 356,276,576.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(8,664,170.00)</b>   | <b>5,125,286.00</b>     |
| Advances/Proceed From Loan                                 | 0.00                    | 354,556.00              |
| <b>Other Current Liabilities/ Repayment of Loans</b>       | <b>3,439,815.00</b>     | <b>539,439.00</b>       |
| <b>Bank Overdraft</b>                                      | <b>0.00</b>             | <b>0.00</b>             |
| <b>Cash Flow From Financing Activities</b>                 | <b>3,439,815.00</b>     | <b>893,995.00</b>       |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(5,224,355.00)</b>   | <b>6,091,281.00</b>     |
| Cash & Equivalent at 01/01/2019                            | 34,612,926.00           | 28,593,645.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>29,388,971.00</b>    | <b>34,612,926.00</b>    |



**STATEMENT No. 2**  
**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |                      | ACTUAL 2018   |                      |
|--------------------------------------|---------------|----------------------|---------------|----------------------|
|                                      | N             | N                    | N             | N                    |
| <b>CURRENT ASSETS</b>                |               |                      |               |                      |
| Cash & Bank Balance                  | 29,388,571.00 |                      | 34,612,926.00 |                      |
| Debtors                              | 0.00          |                      | 0.00          |                      |
| Prepayments                          | 0.00          |                      | 0.00          |                      |
| <b>Sub Total C/Assets</b>            |               | 29,388,571.00        |               | 34,612,926.00        |
| <b>NON CURRENT ASSETS:</b>           |               |                      |               |                      |
| Investment                           | 0.00          |                      | 0.00          |                      |
| Advance                              | 11,710,017.00 |                      | 11,710,017.00 |                      |
| <b>Total Non C/Assets</b>            |               | 11,710,017.00        |               | 11,710,017.00        |
| <b>Total Assets</b>                  |               | 41,098,588.00        |               | 46,322,943.00        |
| <b>LESS LIABILITIES:</b>             |               |                      |               |                      |
| Non Current Liabilities              | 47,233,672.00 |                      | 43,793,857.00 |                      |
| Loan Overdraft                       | 0.00          |                      |               |                      |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | <b>47,233,672.00</b> |               | <b>43,793,857.00</b> |
| Public Fund Creditors                |               |                      |               |                      |
| <b>TOTAL LIABILITIES</b>             |               | 47,233,672.00        |               | 43,793,857.00        |
| Net Assets                           |               | (6,135,084.00)       |               | 2,529,086.00         |
|                                      |               | 41,098,588.00        |               | 46,322,943.00        |





**STATEMENT No. 3**  
**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| REVENUE                           | N                       | N                       |
| Statutory Receipt                 | 1,528,537,811.00        | 1,408,365,939.00        |
| Capital Receipts                  | 119,366,552.00          | 190,601,487.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 140,000.00              | 150,000.00              |
| Local Licenses and Fees           | 1,942,000.00            | 1,628,777.00            |
| Commercial Undertaking            | 348,000.00              | 308,100.00              |
| Rent of LGA Properties            | 0.00                    | 0.00                    |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 72,900.00               | 122,515.00              |
| <b>Total Revenue</b>              | <b>1,650,407,263.00</b> | <b>1,601,176,818.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 46,747,439.00           | 56,172,098.00           |
| Office of the Secretary           | 14,475,912.00           | 16,788,533.00           |
| The Council                       | 42,145,220.00           | 36,580,634.00           |
| Personnel Management              | 90,205,305.00           | 84,502,061.00           |
| Finance and Supply                | 164,914,448.00          | 171,745,588.00          |
| Education                         | 411,931,604.00          | 398,539,324.00          |
| Medical & Health                  | 285,420,248.00          | 192,826,707.00          |
| Agriculture and Natural Resources | 42,779,832.00           | 47,939,462.00           |
| Works and Housing                 | 92,161,912.00           | 83,834,660.00           |
| Traditional Office                | 83,472,183.00           | 78,192,330.00           |
| Social /Community Development     | 71,117,359.00           | 72,653,559.00           |
| Capital Expenditure               | 313,699,971.00          | 356,276,576.00          |
| <b>Total Expenditure</b>          | <b>1,659,071,433.00</b> | <b>1,596,051,532.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(8,664,170.00)</b>   | <b>5,125,286.00</b>     |

## RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** - Audit examination of the accounts of Roni Local Government Council revealed that, the sum of One Billion, Six Hundred and Forty Seven Million, Nine Hundred and Four Thousand, Three Hundred and Sixty Three Naira only (N1, 647,904,363.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received representing 70.08% of the approved estimate of Two billion, three hundred and fifty one million, nine hundred naira (N2,351,400,000.00).
- b) **Internally Generated Revenue:-**The sum of Two Million, Five Hundred and Two Thousand, Nine Hundred Naira only (N2,502,900.00) was received by the Local Government as Internally Generated Revenue (IGR) representing only 27.22% of the budgeted Internally Generated Revenue of nine million, one hundred and ninety five thousand naira (N9,195,000.00).  
**Recommendation:**
- i). The Local Government Council should investigate the causes of low collections and improve the situation.  
ii) The council should also explore other sources of revenue so as to boost local collections.
- c) **Bank Reconciliation Statements:** - We observed that the five Bank accounts operated by the Council have been properly prepared and reconciled.  
**Recommendation:-** The Local Government Council should improve by preparing the reconciliation on monthly basis.
- d). **Budget performance:-** The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                         |               |
| RECURRENT REVENUE        | 1,860,595,000.00        | 1,531,040,711.00        | (329,554,289.00)        | 82.29%        |
| CAPITAL REVENUE          | 500,000,000.00          | 119,366,552.00          | (380,633,448.00)        | 23.87%        |
| <b>TOTAL REVENUE</b>     | <b>2,360,595,000.00</b> | <b>1,650,407,263.00</b> | <b>(710,187,737.00)</b> | <b>69.91%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,488,476,000.00        | 1,345,371,462.00        | 143,104,538.00          | 90.38%        |
| CAPITAL EXPENDITURE      | 874,619,000.00          | 313,699,971.00          | 560,919,029.00          | 35.87%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,363,095,000.00</b> | <b>1,659,071,433.00</b> | <b>704,023,567.00</b>   | <b>70.21%</b> |

- i) **Total Revenue:-** Analysis above table shows that a sum of One Billion, Six Hundred and Fifty Million, Four Hundred and Seven Thousand, Two Hundred and Sixty Three Naira only (N1,650,407,263.00) was received as total Revenue from Federation Account and Internally Generated Revenue representing 61.91% of the budgeted amount of N2,360,595,000.
- ii) **Recurrent Expenditure:-**The total Recurrent Expenditure incurred during the year under review was One Billion, Three Hundred and Forty Five Million, Three Hundred and Seventy One Thousand, Four Hundred and Sixty Two Naira Only (N1,345,371,462.00) for both Personnel and Overhead costs.
- iii) **Capital Expenditure:-** A total of Three Hundred and Thirteen Million, Six Hundred and Ninety Nine Thousand, Nine Hundred and Seventy One Naira Only (N313,699,971.00) was incurred as Capital Expenditure which represents 35.87% of the budgeted sum of Eight hundred and seventy four million, six hundred and nineteen thousand naira (N874,619,000).
- iv). **Recommendation:** - Efforts should be made to curtail over spending on Recurrent Expenditure and shift the same to Capital Projects in order to improve the economic and social well-being of the community.





# SULE TANKARKAR

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



## SULE TANKARKAR LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.

A handwritten signature in blue ink, appearing to read "Hassan Ibrahim".

**HASSAN IBRAHIM**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Sule Tankarkar Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to read "Hassan Ibrahim".

**HASSAN IBRAHIM**

Treasurer

Date: 20th October, 2020

A handwritten signature in blue ink, appearing to read "Hon. Jafaru Mohd".

**HON. JAFARU MOHD**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES                        |                         |                         |
| Statutory Allocation                                       | 1,832,444,601.00        | 1,860,805,588.00        |
| Capital Receipts   | 128,127,849.00          | 207,973,635.00          |
| Internally Generated Rev (IGR)                             | 4,960,598.00            | 3,104,917.00            |
| <b>Total Receipts</b>                                      | <b>1,965,533,048.00</b> | <b>2,071,884,140.00</b> |
| PAYMENTS :   |                         |                         |
| Office Of The Chairman                                     | 51,564,196.00           | 50,582,484.00           |
| Office Of The Secretary                                    | 69,318,164.00           | 52,691,399.00           |
| The Council  | 32,151,537.00           | 28,808,848.00           |
| Personal Management  | 73,094,853.00           | 98,400,880.00           |
| Finance And Supply   | 190,442,034.00          | 228,918,229.00          |
| Education  | 662,540,512.00          | 745,267,966.00          |
| Medical And Health   | 207,393,703.00          | 149,669,286.00          |
| Agriculture & Natural Resources                            | 51,091,725.00           | 44,626,162.00           |
| Works And Housing  | 91,834,714.00           | 83,251,770.00           |
| Traditional Office Holders                                 | 94,148,932.00           | 96,097,981.00           |
| Social And Community Dev.                                  | 58,583,822.00           | 69,841,970.00           |
| <b>Total Payments</b>                                      | <b>1,582,164,192.00</b> | <b>1,648,156,975.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>383,368,856.00</b>   | <b>423,727,165.00</b>   |
| Capital Expenditure  | 388,950,090.00          | 400,257,676.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(5,581,234.00)</b>   | <b>23,469,489.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 383,995.00              |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | 3,371,182.00            |
| Bank Overdraft   | 0.00                    | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>3,755,177.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(5,581,234.00)</b>   | <b>27,224,666.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 27,990,634.00           | 765,968.00              |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>22,409,400.00</b>    | <b>27,990,634.00</b>    |

**STATEMENT No. 2**  
**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |               |
|--------------------------------------|---------------|---------------|---------------|---------------|
|                                      | N             | N             | N             | N             |
| <b>CURRENT ASSETS</b>                |               |               |               |               |
| Cash & Bank Balance                  | 22,409,400.00 |               | 27,990,634.00 |               |
| Debtors                              | 0.00          |               | 0.00          |               |
| Prepayments                          | 0.00          |               | 0.00          |               |
| <b>Sub Total C/Assets</b>            |               | 22,409,400.00 |               | 27,990,634.00 |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |               |
| Investment                           | 0.00          |               | 0.00          |               |
| Advance                              | 38,934,774.00 |               | 38,934,774.00 |               |
| <b>Total Non C/Assets</b>            |               | 38,934,774.00 |               | 38,934,774.00 |
| <b>Total Assets</b>                  |               | 61,344,174.00 |               | 66,925,408.00 |
| <b>LESS LIABILITIES:</b>             |               |               |               |               |
| Non Current Liabilities              | 27,464,135.00 |               | 27,464,135.00 |               |
| Loan Overdraft                       | 0.00          |               |               |               |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 27,464,135.00 |               | 27,464,135.00 |
| Public Fund Creditors                |               |               |               |               |
| <b>TOTAL LIABILITIES</b>             |               | 27,464,135.00 |               | 27,464,135.00 |
| <b>Net Assets</b>                    |               | 33,880,039.00 |               | 39,461,273.00 |
|                                      |               | 61,344,174.00 |               | 66,925,408.00 |





**STATEMENT No. 3**  
**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,832,444,601.00        | 1,860,805,588.00        |
| Capital Receipts                  | 128,127,849.00          | 207,973,635.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 386,189.00              | 207,000.00              |
| Local Licenses and Fees           | 3,096,112.00            | 1,446,680.00            |
| Commercial Undertaking            | 1,327,701.00            | 972,128.00              |
| Rent of LGA Properties            | 45,607.00               | 35,000.00               |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 104,989.00              | 444,109.00              |
| <b>Total Revenue</b>              | <b>1,965,533,048.00</b> | <b>2,071,884,140.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 51,564,196.00           | 50,582,484.00           |
| Office of the Secretary           | 69,318,164.00           | 52,691,399.00           |
| The Council                       | 32,151,537.00           | 28,808,848.00           |
| Personnel Management              | 73,094,853.00           | 98,400,880.00           |
| Finance and Supply                | 190,442,034.00          | 228,918,229.00          |
| Education                         | 662,540,512.00          | 745,267,966.00          |
| Medical & Health                  | 207,393,703.00          | 149,669,286.00          |
| Agriculture and Natural Resources | 51,091,725.00           | 44,626,162.00           |
| Works and Housing                 | 91,834,714.00           | 83,251,770.00           |
| Traditional Office                | 94,148,932.00           | 96,097,981.00           |
| Social /Community Development     | 58,583,822.00           | 69,841,970.00           |
| Capital Expenditure               | 388,950,090.00          | 400,257,676.00          |
| <b>Total Expenditure</b>          | <b>1,971,114,282.00</b> | <b>2,048,414,651.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(5,581,234.00)</b>   | <b>23,469,489.00</b>    |



## SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:-** Audit examination of the accounts of Sule-Tankarkar Local Government Council shows that a sum of One Billion, nine Hundred and Sixty Million, Five Hundred and Seventy Two Thousand, Four Hundred and Fifty Naira only (N1,960,572,450.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received represents 92.78% of the estimated amount of Two billion, one hundred and thirteen million naira only (N2, 113,000,000.00).
- b) **Internally Generated Revenue:-** In the year 2019, a sum of Four Million, Nine Hundred and Sixty Thousand, Five Hundred and Ninety Eight Naira only (N4,960,598.00) was realized by the Local Government Council as Internal Revenue which is 45.29% only of the budgeted amount of N10,951,000.  
**Recommendation:** - The Local Government should be more serious to explore other sources of revenue generation in order to boost local Revenue collection.
- c) **Bank Reconciliation Statements:-** The Local Government Council have prepared bank reconciliation statement for all the five bank account it operates with Unity Bank and Polaris Bank Plc.  
**Recommendation:** - It is recommended that the Council should improve by preparing the reconciliation on monthly basis.
- d) **Budget performance:-**The overall budget performance for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                         |               |
| RECURRENT REVENUE        | 1,880,951,000.00        | 1,837,405,199.00        | (43,545,801.00)         | 97.69%        |
| CAPITAL REVENUE          | 243,000,000.00          | 128,127,849.00          | (114,872,151.00)        | 52.73%        |
| <b>TOTAL REVENUE</b>     | <b>2,123,951,000.00</b> | <b>1,965,533,048.00</b> | <b>(158,417,952.00)</b> | <b>92.55%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,941,938,000.00        | 1,582,164,192.00        | 359,773,808.00          | 81.48%        |
| CAPITAL EXPENDITURE      | 511,954,000.00          | 388,950,090.00          | 123,003,910.00          | 75.98%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,453,892,000.00</b> | <b>1,971,114,282.00</b> | <b>482,777,718.00</b>   | <b>80.33%</b> |

- i). **Total Revenue:** - From the above table our analysis shows that, a sum of One Billion, Nine Hundred and Sixty Five Million, Five Hundred and Thirty Three Thousand, Forty Eight Naira only (N1,965,533,048.00) was received as total Revenue from Federation Account and Internally Generated Revenue representing 92.54% of budgeted amount of N2,123,951,000.00.
- ii). **Recurrent Expenditure:-** Audit examination revealed that, the total Recurrent Expenditure incurred during the year was One Billion, Five Hundred and Eighty Two Million, One Hundred and sixty Four Thousand, One Hundred and Ninety Two Naira only (N1,582,164,192.00). This comprises of personnel and overhead cost which represents 81.47% of the budgeted amount of N1, 941,938,000.00.
- iii). **Capital Expenditure:** - A total of Three Hundred and Eighty Eight Million, Nine Hundred and Fifty Thousand, Ninety Naira Only (N388,950,090.00) was incurred as Capital Expenditure representing 75.97% of the budgeted amount of (N511, 954,000.00), in respect of the Council which is encouraging.
- iv). **Recommendation:** Efforts should be made to curtail over spending on Recurrent Expenditure and use the excess for Capital Expenditure in order to improve the socio-economic well-being of the community.



# TAURA

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE




## TAURA LOCAL GOVERNMENT COUNCIL 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



**SULEMAN ABUBAKAR**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

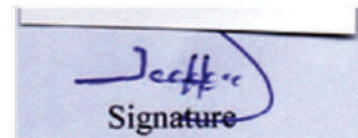
In our opinion, these financial statements fairly reflect the financial position of Taura Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**SULEMAN ABUBAKAR**

Treasurer

Date: 20th October, 2020



**HON. BAFFA YAHAYA TAURA**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,661,069,011.00        | 1,832,543,398.00        |
| Capital Receipts   | 56,019,393.00           | 162,081,853.00          |
| Internally Generated Rev (IGR)                             | 9,412,859.00            | 15,769,741.00           |
| <b>Total Receipts</b>                                      | <b>1,726,501,263.00</b> | <b>2,010,394,992.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 37,493,212.00           | 56,007,273.00           |
| Office Of The Secretary                                    | 19,522,309.00           | 19,334,066.00           |
| The Council  | 39,990,240.00           | 35,720,824.00           |
| Personal Management  | 74,414,720.00           | 85,111,464.00           |
| Finance And Supply   | 156,467,176.00          | 182,522,797.00          |
| Education  | 698,119,261.00          | 667,865,766.00          |
| Medical And Health   | 163,412,104.00          | 142,521,972.00          |
| Agriculture & Natural Resources                            | 51,117,275.00           | 44,937,876.00           |
| Works And Housing  | 76,595,850.00           | 69,417,229.00           |
| Traditional Office Holders                                 | 69,894,736.00           | 89,087,787.00           |
| Social And Community Dev.                                  | 74,029,060.00           | 82,351,851.00           |
| <b>Total Payments</b>                                      | <b>1,461,055,943.00</b> | <b>1,474,878,905.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>265,445,320.00</b>   | <b>535,516,087.00</b>   |
| Capital Expenditure  | 277,025,694.00          | 511,721,105.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>(11,580,374.00)</b>  | <b>23,794,982.00</b>    |
| Advances/Proceed From Loan                                 | 0.00                    | 3,786,758.00            |
| Other Current Liabilities/Repayment of Loans               | 0.00                    | (2,260,369.00)          |
| Bank Overdraft   |                         | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>1,526,389.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>(11,580,374.00)</b>  | <b>25,321,371.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 33,382,466.00           | 8,061,095.00            |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>21,802,092.00</b>    | <b>33,382,466.00</b>    |



**STATEMENT No. 2**  
**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019 |             | ACTUAL 2018 |            |
|--------------------------------------|-------------|-------------|-------------|------------|
|                                      | N           | N           | N           | N          |
| <b>CURRENT ASSETS</b>                |             |             |             |            |
| Cash & Bank Balance                  | 21,802,092  |             | 33,382,466  |            |
| Debtors                              | 0           |             | 0           |            |
| Prepayments                          | 0           |             | 0           |            |
| <b>Sub Total C/Assets</b>            |             | 21,802,092  |             | 33,382,466 |
| <b>NON CURRENT ASSETS:</b>           |             |             |             |            |
| Investment                           | 0           |             | 0           |            |
| Advance                              | 4,635,384   |             | 4,635,384   |            |
| <b>Total Non C/Assets</b>            |             | 4,635,384   |             | 4,635,384  |
| <b>Total Assets</b>                  |             | 26,437,476  |             | 38,017,850 |
| <b>LESS LIABILITIES:</b>             |             |             |             |            |
| Non Current Liabilities              | 32,168,381  |             | 32,168,381  |            |
| Loan Overdraft                       | 0           |             |             |            |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |             | 32,168,381  |             | 32,168,381 |
| Public Fund Creditors                |             |             |             |            |
| <b>TOTAL LIABILITIES</b>             |             | 32,168,381  |             | 32,168,381 |
| Net Assets                           |             | (5,730,905) |             | 5,849,469  |
|                                      |             | 26,437,476  |             | 38,017,850 |





**STATEMENT No. 3**  
**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,661,069,011.00        | 1,832,543,398.00        |
| Capital Receipts                  | 56,019,393.00           | 162,081,853.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 260,000.00              | 255,000.00              |
| Local Licenses and Fees           | 2,215,056.00            | 5,860,946.00            |
| Commercial Undertaking            | 6,848,303.00            | 8,960,795.00            |
| Rent of LGA Properties            | 89,500.00               | 693,000.00              |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 0.00                    | 0.00                    |
| <b>Total Revenue</b>              | <b>1,726,501,263.00</b> | <b>2,010,394,992.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 37,493,212.00           | 56,007,273.00           |
| Office of the Secretary           | 19,522,309.00           | 19,334,066.00           |
| The Council                       | 39,990,240.00           | 35,720,824.00           |
| Personnel Management              | 74,414,720.00           | 85,111,464.00           |
| Finance and Supply                | 156,467,176.00          | 182,522,797.00          |
| Education                         | 698,119,261.00          | 667,865,766.00          |
| Medical & Health                  | 163,412,104.00          | 142,521,972.00          |
| Agriculture and Natural Resources | 51,117,275.00           | 44,937,876.00           |
| Works and Housing                 | 76,595,850.00           | 69,417,229.00           |
| Traditional Office                | 69,894,736.00           | 89,087,787.00           |
| Social /Community Development     | 74,029,060.00           | 82,351,851.00           |
| Capital Expenditure               | 277,025,694.00          | 511,721,105.00          |
| <b>Total Expenditure</b>          | <b>1,738,081,637.00</b> | <b>1,986,600,010.00</b> |
| <b>Surplus/(deficits)</b>         | <b>(11,580,374.00)</b>  | <b>23,794,982.00</b>    |





## TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** -Examination of the accounts of Taura Local Government Council revealed that, the sum of One Billion, Seven Hundred and Seventeen Million, Eighty Eight Thousand, Four Hundred and Four Naira only (N1, 717,088,404.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 71.22% of the estimated amount of (N2, 411,000,000.00).  
**Recommendation:-** The Local Government should improve sources of Internally Generated Revenue, so as to bridge the gap of under collection from Federation Account to minimizes budget deficits.
- b) **Internally Generated Revenue:-** Within the year, the sum of Nine Million, Four Hundred and Twelve Thousand, Eight Hundred and Fifty Nine Naira only (N9,412,859.00) was realized by the Local Government Council as Internally Generated Revenue (IGR), which represents 45.37% of budgeted amount of N20,745,000.  
**Recommendation:-** The Local Government Council should explore other sources of revenue in order to boost the internal generation of funds so as to minimizes over dependence on federation allocation.
- c) **Bank Reconciliation Statements:-** We have observed that, the Bank Reconciliation Statement prepared for the period was not confirmed by the Treasurer of the Local Government Council and the format adopted does not suit the standard format.  
**Recommendation:-** We recommended that the Council should adopted a standardized format of Bank Reconciliation.
- d) **Budget performance:** The budget performance for the year ended 31<sup>st</sup> December, 2019in respect of the Local Government Revenue and Expenditure is summarized below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                         |               |
| RECURRENT REVENUE        | 1,985,045,000.00        | 1,670,481,870.00        | (314,563,130.00)        | 84.15%        |
| CAPITAL REVENUE          | 446,700,000.00          | 56,019,393.00           | (390,680,607.00)        | 12.54%        |
| <b>TOTAL REVENUE</b>     | <b>2,431,745,000.00</b> | <b>1,726,501,263.00</b> | <b>(705,243,737.00)</b> | <b>70.99%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,798,366,000.00        | 1,461,055,943.00        | 337,310,057.00          | 81.24%        |
| CAPITAL EXPENDITURE      | 635,647,000.00          | 277,025,694.00          | 358,621,306.00          | 43.58%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,434,013,000.00</b> | <b>1,738,081,637.00</b> | <b>695,931,363.00</b>   | <b>71.41%</b> |

- I). **Total Revenue:** -A total of One Billion, Seven Hundred and Twenty Six Million, Five Hundred and One Thousand, Two Hundred and Sixty Three Naira (N1,726,501,263.00) was received as Revenue from Federation Account and Internally Generated Revenue representing 70.99% of budgeted amount of N2,431,745,000.
- II). **Recurrent Expenditure:** -Recurrent Expenditure Recorded during the year under review was One Billion, Four Hundred and Sixty One Million, Fifty Five Thousand, Nine Hundred and Forty Three Naira Only (N1, 461,055,943) comprising of Personnel and Overhead costs which represents 81.24% of the budgeted amount of N1,798,366,000.
- III). **Capital Expenditure:** - A total of Two Hundred and Seventy Seven Million, Twenty Five Thousand, Six Hundred and Ninety Four Naira Only (N277,025,694.00) was incurred as Capital Expenditure which represents 43.58% of the budgeted sum ofN635,647,000.00.
- IV). **Recommendation:-** Efforts should be made to reduce over spending on Recurrent Expenditure and shift the same to Capital Projects in order to improve the economic and social well-being of the people of the local communities.



# YANKWASHI

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE

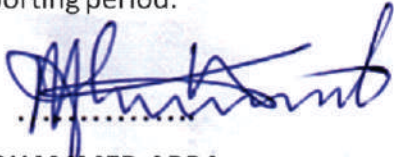


## YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

### 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 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions 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, this system of internal control has operated adequately through the reporting period.



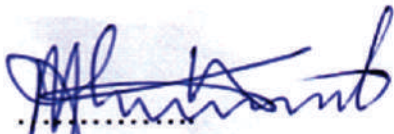
**MOHAMMED ABBA**

Treasurer

Date: 20th October, 2020

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 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Yankwashi Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on the date.



**MOHAMMED ABBA**

Treasurer

Date: 20th October, 2020



**HON. DAUDA DANAUWA**

Executive Chairman

Date: 20th October, 2020



**STATEMENT No. 1**  
**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS  | YEAR 2019               | YEAR 2018               |
|--|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                         |                         |
| Statutory Allocation                                       | 1,732,539,589.00        | 1,596,496,439.00        |
| Capital Receipts   | 84,980,207.00           | 124,176,910.00          |
| Internally Generated Rev (IGR)                             | 9,367,303.00            | 10,228,807.00           |
| <b>Total Receipts</b>                                      | <b>1,826,887,099.00</b> | <b>1,730,902,156.00</b> |
| <b>PAYMENTS :</b>  |                         |                         |
| Office Of The Chairman                                     | 51,758,247.00           | 61,351,959.00           |
| Office Of The Secretary                                    | 24,486,092.00           | 19,494,552.00           |
| The Council  | 35,142,850.00           | 41,002,352.00           |
| Personal Management  | 114,365,208.00          | 102,166,821.00          |
| Finance And Supply   | 170,454,577.00          | 154,209,374.00          |
| Education  | 459,131,307.00          | 433,620,333.00          |
| Medical And Health   | 194,871,229.00          | 124,629,984.00          |
| Agriculture & Natural Resources                            | 39,389,465.00           | 37,214,478.00           |
| Works And Housing  | 136,249,674.00          | 106,081,744.00          |
| Traditional Office Holders                                 | 80,985,009.00           | 82,479,465.00           |
| Social And Community Dev.                                  | 107,250,065.00          | 87,632,254.00           |
| <b>Total Payments</b>                                      | <b>1,414,083,723.00</b> | <b>1,249,883,316.00</b> |
| <b>Net Cash Flow From Operating Activities</b>             | <b>412,803,376.00</b>   | <b>481,018,840.00</b>   |
| Capital Expenditure  | 399,301,730.00          | 466,830,742.00          |
| <b>Net Cash Flow From Invest. Activities</b>               | <b>13,501,646.00</b>    | <b>14,188,098.00</b>    |
| Advances/Proceed From Loan                                 | 17,552.00               | (237,924.00)            |
| Other Current Liabilities/ Repayment of Loans              | 2,348,354.00            | 2,130,438.00            |
| Bank Overdraft   | 2,365,906.00            | 0.00                    |
| <b>Cash Flow From Financing Activities</b>                 | <b>0.00</b>             | <b>1,892,514.00</b>     |
| <b>Net Increase /Decrease in cash &amp; its Equivalent</b> | <b>15,867,552.00</b>    | <b>16,080,612.00</b>    |
| Cash & Equivalent at 01/01/2019                            | 45,337,220.00           | 29,256,608.00           |
| <b>Cash &amp; Equivalent at 31/12/2019</b>                 | <b>61,204,772.00</b>    | <b>45,337,220.00</b>    |



**STATEMENT No. 2**  
**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

| DETAILS<br>ASSETS EMPLOYED           | ACTUAL 2019   |               | ACTUAL 2018   |               |
|--------------------------------------|---------------|---------------|---------------|---------------|
|                                      | N             | N             | N             | N             |
| <b>CURRENT ASSETS</b>                |               |               |               |               |
| Cash & Bank Balance                  | 61,204,772.00 |               | 45,337,220.00 |               |
| Debtors                              | 0.00          |               | 0.00          |               |
| Prepayments                          | 0.00          |               | 0.00          |               |
| <b>Sub Total C/Assets</b>            |               | 61,204,772.00 |               | 45,337,220.00 |
| <b>NON CURRENT ASSETS:</b>           |               |               |               |               |
| Investment                           | 0.00          |               | 0.00          |               |
| Advance                              | 17,533,336.00 |               | 17,550,888.00 |               |
| <b>Total Non C/Assets</b>            |               | 17,533,336.00 |               | 17,550,888.00 |
| <b>Total Assets</b>                  |               | 78,738,108.00 |               | 62,888,108.00 |
| <b>LESS LIABILITIES:</b>             |               |               |               |               |
| Non Current Liabilities              | 31,200,163.00 |               | 28,851,809.00 |               |
| Loan Overdraft                       | 0.00          |               |               |               |
| <b>TOTAL NONCURRENT LIABILITIES:</b> |               | 31,200,163.00 |               | 28,851,809.00 |
| Public Fund Creditors                |               |               |               |               |
| <b>TOTAL LIABILITIES</b>             |               | 31,200,163.00 |               | 28,851,809.00 |
| Net Assets                           |               | 47,537,945.00 |               | 34,036,299.00 |
|                                      |               | 78,738,108.00 |               | 62,888,108.00 |





**STATEMENT No. 3**  
**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2019**

| DETAILS                           | 2019                    | 2018                    |
|-----------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                    | <b>N</b>                | <b>N</b>                |
| Statutory Receipt                 | 1,732,539,589.00        | 1,596,496,439.00        |
| Capital Receipts                  | 84,980,207.00           | 124,176,910.00          |
| Taxes                             | 0.00                    | 0.00                    |
| Rate                              | 105,000.00              | 185,000.00              |
| Local Licenses and Fees           | 6,646,541.00            | 8,251,610.00            |
| Commercial Undertaking            | 144,400.00              | 505,010.00              |
| Rent of LGA Properties            | 0.00                    | 1,082,125.00            |
| Interest and Dividend             | 0.00                    | 0.00                    |
| Grants                            | 0.00                    | 0.00                    |
| Miscellaneous                     | 2,471,362.00            | 205,062.00              |
| <b>Total Revenue</b>              | <b>1,826,887,099.00</b> | <b>1,730,902,156.00</b> |
| Less Expenditure                  |                         |                         |
| Office of the Chairman            | 51,758,247.00           | 61,351,959.00           |
| Office of the Secretary           | 24,486,092.00           | 19,494,552.00           |
| The Council                       | 35,142,850.00           | 41,002,352.00           |
| Personnel Management              | 114,365,208.00          | 102,166,821.00          |
| Finance and Supply                | 170,454,577.00          | 154,209,374.00          |
| Education                         | 459,131,307.00          | 433,620,333.00          |
| Medical & Health                  | 194,871,229.00          | 124,629,984.00          |
| Agriculture and Natural Resources | 39,389,465.00           | 37,214,478.00           |
| Works and Housing                 | 136,249,674.00          | 106,081,744.00          |
| Traditional Office                | 80,985,009.00           | 82,479,465.00           |
| Social /Community Development     | 107,250,065.00          | 87,632,254.00           |
| Capital Expenditure               | 399,301,730.00          | 466,830,742.00          |
| <b>Total Expenditure</b>          | <b>1,813,385,453.00</b> | <b>1,716,714,058.00</b> |
| <b>Surplus/(deficits)</b>         | <b>13,501,646.00</b>    | <b>14,188,098.00</b>    |



## YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

### DISCLOSURES AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

- a) **Statutory Allocation:** - The examination of the accounts of Yankwashi Local Government Council revealed that, the sum of One Billion, Eight Hundred and Seventeen Million, Five Hundred and Nineteen Thousand, Seven Hundred and Ninety Six Naira only (N1, 817,519,796.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount represents 86.05% of the approved estimated sum of N2, 112, 200,000.00.  
**Recommendation:-** The Local Government Council should improve sources of internally generated revenue so as to bridge the gap of under collection from federation account to minimizes budget deficits.
- b) **Internally Generated Revenue:** A total of Nine Million, Three Hundred and Sixty Seven Thousand, Three Hundred and Three Naira only (N9,367,303.00) was realized by the Local Government Council as Internally Generated Revenue (IGR) which is 76.95% of the budgeted amount of N12,172,000.  
**Recommendation:** - The Local Government Council should explore more sources of Revenue in order to boost internal generation.
- c) **Bank Reconciliation Statements:** - We have observed that, the local government have prepared and reconciled all five Banks accounts it operates with Unity Bank Plc, Polaris Bank Plc, and Zenith Bank Plc for the period under review.  
**Recommendation:-** The Local Government Council should ensure the preparation of Bank Reconciliation Statements on monthly basis.
- d) **Budget performance:-** The performance of the Budget for the year ended 31<sup>st</sup> December, 2019 in respect of the Local Government Revenue and Expenditure is given as below:

#### REVENUE AND EXPENDITURE 2019

| DESCRIPTION              | ESTIMATED 2019          | ACTUAL 2019             | VARIANCE                | PERCENTAGE %  |
|--------------------------|-------------------------|-------------------------|-------------------------|---------------|
| <b>REVENUE</b>           |                         |                         |                         |               |
| RECURRENT REVENUE        | 1,774,372,000.00        | 1,741,906,892.00        | (32,465,108.00)         | 98.17%        |
| CAPITAL REVENUE          | 350,000,000.00          | 84,980,207.00           | (265,019,793.00)        | 24.28%        |
| <b>TOTAL REVENUE</b>     | <b>2,124,372,000.00</b> | <b>1,826,887,099.00</b> | <b>(297,484,901.00)</b> | <b>85.99%</b> |
| <b>EXPENDITURE</b>       |                         |                         |                         |               |
| RECURRENT EXPENDITURE    | 1,459,657,000.00        | 1,414,083,723.00        | 45,573,277.00           | 96.88%        |
| CAPITAL EXPENDITURE      | 780,917,687.00          | 399,301,730.00          | 381,615,957.00          | 51.13%        |
| <b>TOTAL EXPENDITURE</b> | <b>2,240,574,687.00</b> | <b>1,813,385,453.00</b> | <b>427,189,234.00</b>   | <b>81.15%</b> |

- i). **Total Revenue:-** From the above tale analysis shows that, a sum of One Billion, Eight Hundred and Twenty Six Million, Eight Hundred and Eighty Seven Thousand, Ninety Nine Naira only (N1,826,887,099.00) was received as Revenue from Federation Account and Internally generated Revenue (IGR) which is representing 85.99% of budgeted amount of N2,124,372,000.
- ii). **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion, Four Hundred and Fourteen Million, Eighty Three Thousand, Seven Hundred and Twenty Three Naira (N1, 414,083,723.00) only for both Personnel and Overhead costs and this represents 96.88% of the budgeted amount of N1,459,657,000.
- iii). **Capital Expenditure:** - A total sum of Three Hundred and Ninety Nine Million, Three Hundred and One Thousand, Seven Hundred and Thirty Naira Only (N399,301,730.00) was spent as Capital Expenditure which was 51.13% of the Budgeted sum of N780,917,687.00 which is almost half of the budgeted amount.
- iv). **Recommendation:** - Efforts should be made to minimize much spending on Recurrent Expenditure and shift the same to Capital Projects so as to improve the living standard of the community in terms of economic and social well-being.

# 2019

## ANNUAL REPORT & CONSOLIDATED ACCOUNT

