

Report of the

AUDITOR GENERAL
JIGAWA STATE OF NIGERIA

On the Accounts of the
Jigawa State Government of Nigeria
for the Year ended

31st December, 2015

INTRODUCTION

In conformity with the provision of the finance (Control and Management) Act of 1958 (as amended). The prepared Annual Accounts for the year 2015 was submitted by the Accountant General on 17th August 2016.

The Accounts were returned to the office of the Accountant General due to certain inadequacies, lack of relevant accompanying notes and inconsistencies between the certified figures of the previous year's accounts and the one's reflected in the 2015 Account.

The Accounts were later re-submitted on 26/01/2017 and in pursuance of section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and in accordance with Jigawa State Audit Law Cap. J4 S.16 (1) and (2) of 2012. The office of the auditor general conducted a review and test check in line with the mandates of office.

The office wish to forward the certified Accounts as required by the constitution to the Honorable House of Assembly for consideration.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statement have been prepared on Cash basis of Accounting and in accordance with the provision of Financial [Control and Management] Act 1958 as amended. The Financial statements, comply with Generally Accepted Accounting Practice. The responsibility, for the integrity and objectivity of the Financial statements, rest entirely with Government. To fulfill accounting and reporting responsibility the Accountant General is responsible for establishing and Maintaining an adequate system of Internal controls, designed to provide reasonable assurance that the transactions recorded are within statutory authority and that they also properly record the use of all public financial resources by the Government.

Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st December, 2015 and its operation for the year ended on that date.



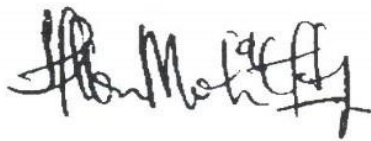
**HARUNA AHMAD AMIN
ACCOUNTANT GENERAL,
JIGAWA STATE.**

AUDIT CERTIFICATE

The Accounts and Financial Statement of the Jigawa State Government for the financial year ended 31st December, 2015 have in accordance with Section 125(2) of Constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State Audit Law No. 14 CAP. J4 S.16 of 2012 been examined under my direction.

The information and explanation for the Conduct of the auditing and reporting on the Accounts have been obtained and in my opinion conforms with the statutory provision and reflects a true and fair view of the transaction for the year ended 31st December, 2015.

I certify that the Cash Flow, Assets and Liabilities, Consolidated Revenue Fund and Capital Development Fund Statements shows a true and fair view of the financial position of the Government of Jigawa State as at date and Subject to observations and comments contained thereon.



Hussaini Muhammad Hadejia FCNA
Auditor General
Jigawa State

Jigawa State Government of Nigeria
Report of the Auditor General

Cash Flow Statement –No.3
For the Year ended 31stDecember, 2015

Note		2015 (JAN-DEC)	2014 (JAN.DEC)
	Receipts		
1	Statutory Allocation	34,332,101,197.70	42,159,510,137.17
2	Value Added Tax	9,102,852,466.73	9,542,644,221.36
3	Internally Generated Revenue (Less Dividends Received)	11,568,869,231.66	6,224,568,598.14
4	Special Release (Primary Education Financing)	14,594,060,981.50	13,848,954,477.01
5	Local Government 60% Gunduma Staff Cost	1,360,368,869.18	1,535,021,012.84
6	Capital Grants, Contribution & Re-imburements	10,755,445,727.68	10,540,259,647.84
7	Other Capital Receipts	1,307,587,295.55	11,912,174,097.21
	Other Receipts & Deposits with Government	95,805,457.56	
	Total Receipts	83,117,091,227.56	95,763,132,191.57
	Payments		
10	Personnel Emoluments	(35,616,626,236.89)	(32,427,675,126.58)
12	Pension and Gratuities	(1,119,747,486.87)	(1,607,673,444.49)
13	Consolidated Revenue Fund Charges	(1,876,681,004.62)	(2,395,299,981.16)
14	Overhead Cost	(14,751,864,385.53)	(19,393,937,176.92)
	Recurrent Grants and Contributions	(498,544,066.91)	(574,476,833.64)
15	Miscellaneous	(420,353,585.35)	(559,633,675.54)
	Others of General Nature	(552,119,911.89)	(224,761,647.77)
	Total Payments	(54,835,936,678.06)	(57,183,457,886.09)
A.	Net Cash Flow from Operation Activities	27,068,607,557.84	38,579,674,305.48
	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase/Construction of Assets	(27,368,597,441.34)	(39,940,882,988.06)
	Purchase of Financial Market Instruments		
	Investments in Government owned Companies		
	Proceeds from Divestiture		
B.	Net Cash Flow from Investing Activities	(27,368,597,441.34)	(39,940,882,988.06)
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Loans & Other Borrowing	12,000,000,000.00	512,217,407.27
	Dividends Received	5,362,640.56	
	Repayment of Loans		
	Net Cash Flow Financing Activities	12,005,326,640.56	517,217,407.27
	Net Increase/Decrease) in Cash & its Equivalent (A+B+C)	11,705,336,757.06	-843,991,275.31
	Cash & its Equivalent at January 1 st	3,284,707,591.15	5,245,842,303.28
	Cash & its Equivalent at December 31 st	14,990,044,348.21	3,284,707,591.15

Jigawa State Government of Nigeria
Report of the Auditor General

Statement No.4

Statement of Assets and Liabilities
For the Year ended 31stDecember, 2015

Notes		2015 (JAN-DEC)	2014 (JAN – DEC)
	ASSETS		
	Liquid Assets		
17	• Cash	1,861,100,991.11	(10,226,476,150.62)
22	• Bank	13,128,943,357.10	14,628,411,571.78
A	• Other Cash Holdings	-	
	TOTAL LIQUID ASSETS	14,990,044,348.21	4,401,935,421.16
A	Investments		
18	• Ministry of Finance Incorporated	1,071,185,690.44	2,877,283,229.82
19	• Investments in Government Owned Comp.	2,074,315,666.62	-
20	• Advances	2,046,110,409.51	-
	• Treasury Clearance Accts. (Including S. & C.		25,357,874,170.91
	TOTAL INVESTMENTS	5,191,611,766.57	28,235,157,400.73
B	TOTAL ASSETS (A+B)	20,181,656,114.78	32,637,092,821.89
	LIABILITIES		
	• Consolidated Revenue Fund	10,970,992,264.61	(2,027,375,123.80)
	• Capital Development Fund	8,020,639,984.07	49,259,322,105.21
	• Other Government Funds	-	-
21	• Treasury Clearance Accts (including S. & C.	1,190,023,866.10	-
	TOTAL LIABILITIES	20,181,656,114.78	47,231,946,981.41
	External & Internal Loans (Included in CDF)		
8	• Internal Loans	11,916,666,666.68	3,996,068,713.16
9	• External Loans	6,825,915,994.69	5,566,010,769.90
	TOTAL EXTERNAL & INTERNAL LOANS	18,742,582,661.37	9,562,079,483.06

Jigawa State Government of Nigeria
Report of the Auditor General

Statement of Consolidated Revenue Fund No.5
For the Year ended 31st December, 2015

Notes	Organization/Sub-Organization	2015 Revised Estimates	Actual Expenditure (JAN-DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
A.	OPENING BALANCE		1,409,895,754.31			3,031,510,369.81
	ADD: Revenue (Income)					
	State Taxes	3,303,500,000	3,911,050,834.37	118.39	607,550,834.37	1,901,804,017.82
	Licenses General	48,300,000	48,165,000.000	99.72	(135,000.00)	38,314,310.00
	Fine and Fees	1,002,980,000	1,111,454,364.45	110.82	108,474,364.45	810,292,430.75
	Earning and Sales	761,120,000	1,138,053,489.98	149.52	376,933,489.98	234,494,314.55
	Rent on Land & Govt. Property	3,300,000	5,575,315.26	168.95	2,275,315.26	3,000.00
	Interest and Loan Repayments	432,580,000	590,205,906.23	136.44	157,625,906.23	608,737,355.27
	Recurrent Grants and Re-Imbursement	2,494,720,000	3,793,564,106.89	152.06	1,298,844,106.89	2,431,252,442.22
	Miscellaneous Recurrent Rev.	1,500,000	1,029,040,214.48	686.67	1,027,540,214.48	199,670,727.53
	TOTAL FOR IGR	8,048,000,000	11,627,109,231.66	144.47	3,579,109,231.66	6,224,568,598.14
B.	Statutory Allocation	36,405,000,000	34,640,743,545.35	95.15	(1,764,256,454.63)	42,396,883,773.39
	Value Added Tax	12,167,000,000	9,102,852,466.73	74.82	(3,064,147,533.27)	9,542,644,221.36
	Special Releases (Pri. Educ. Financing)	14,987,000,000	14,594,060,981.50	97.38	(392,939,018.50)	13,848,954,477.01
	Local Govt. 60% Gunduma Staff Cost	1,793,000,000	1,360,368,869.18	75.87	(432,631,130.82)	1,535,021,012.84
	Total for other Rev. sources	65,352,000,000	59,698,025,862.76	91.35	(5,653,974,137.24)	67,323,503,484.60
	TOTAL REVENUE (B+C)	73,400,000,000	71,325,135,094.42	97.17	(2,074,864,905.58)	73,548,072,082.74
	LESS: EXPENDITURE					
	Personnel Cost	36,226,985,000	35,616,626,236.89	98.32	(610,358,763.11)	33,063,428,914.04
	Pension and Gratuities	1,813,000,000	1,119,747,486.87	61.76	(693,252,513.13)	1,607,673,444.49
	Consolidated Rev. Fund Charges	1,988,930,000	1,876,681,004.62	94.36	(112,248,995.38)	2,092,687,310.00
	Overhead Cost	17,586,041,000	14,751,864,385.53	83.88	(2,834,176,614.47)	19,394,293,543.19
	Pubic Debt Charges	-	176,095,762.47		176,095,762.47	237,475,636.12
	Recurrent Grants and Contributions	789,344,000	498,544,066.91	63.16	(290,799,933.09)	574,476,833.63
	Miscellaneous Expenses	454,000,000	420,353,585.35	92.59	(33,646,414.65)	559,633,675.54
E	Total Expenditure	58,858,300,000	54,459,912,528.64	92.53	(4,398,387,471.36)	57,529,669,357.01
F	Operating Balance (A+D+E)	14,541,700,000	18,275,118,320.09	125.67	3,733,418,320.09	19,049,913,095.54
	APPROPRIATIONS/ TRANSFERS					
	Capital Development Fund	14,541,700,000	7,249,798,274.59	49.86	(7,291,901,725.41)	21,077,288,219.34
G	TOTAL TRANSFERS	14,541,700,000	7,249,798,274.59	49.86	(7,291,901,725.41)	21,077,288,219.34
H	CLOSING BALANCE (F - G)		11,025,320,045.50		11,025,320,045.50	(2,027,375,123.80)

Jigawa State Government of Nigeria
Report of the Auditor General

Statement of Capital Development Fund -No.6
For the Year ended 31stDecember, 2015

Notes	Description	2015 Revised Estimates	Actual Expenditure (Jan – Dec.)	Index	Variance
A.	Opening Balance		3,149,659.01		
	Add: Capital Receipts				
	Capital Grants, Cont. & Re-Imbur.	14,640,000,000	10,755,445,727.68	73.47	3,884,554,272.32
	Other Capital Receipts	9,310,000,000	5,380,843,764.13	57.79	8,002,412,704.45
	Internal Loans	12,100,000,000	12,000,000,000.00	99.17	100,000,000.00
	External Loans	500,000,000			500,000,000.00
	Transfer from Cons. Rev. Fund	14,541,700,000	7,249,798,274.59	49.85	-7,291,901,725.41
	TOTAL CAPITAL RECEIPT	51,091,700,000	35,389,237,425.41	61.31	-19,778,868,702.18
5100	Eco. Development Programmes	2,100,000,000	1,355,286,814.73	78.82	1,444,713,185.27
5110	Agric Development Programmes	800,000,000	219,250,677.59	27.42	580,749,322.41
5120	Commerce and Industry Energy	300,000,000	107,024,557.42	35.67	192,975,442.58
5130	Roads and Transport Dev.	20,675,000,000	13,876,018,872.23	67.11	6,798,981,127.77
5140	Information & Comm. Tech. Prog.	455,000,000	210,080,504.85	46.17	244,919,495.15
	SUB – TOTAL	23,875,000,000	15,557,580,921.97	62.23	9,017,419,078.03
5200	SOCIAL DEV. PROGRAMMES				
5210	Education	7,456,000,000	4,103,228,842.36	55.03	4,352,771,157.64
5220	Health, Social Welfare Dev. Prog.	2,495,000,000	2,142,201,577.70	87.06	2,022,798,423.30
5240	Infor. & Communication Tech. Prog.	455,000,000	327,080,504.85	71.88	244,919,495.15
5250	Water Supply and Sanitation	1,500,000,000	957,496,230.20	62.96	955,503,766.80
	SUB – TOTAL	11,906,000,000	7,530,007,158.11	63.38	7,575,992,841.89
	REG. DEVELOPMENT PROGRAMMES				
5300	Housing Development	900,000,000.00	348,846,988.71	11.24	798,811,916.85
5310	Town and Country Planning	1,625,000,000.00	2,949,596,045.31	126.13	-424,596,045.31
5320	SUB- TOTAL	2,525,000,000.00	2,398,443,034.04	85.18	374,215,871.54
5400	General Admin. Services & Prog.				
5400	General Administrative Services	2,785,700,000.00	1,882,566,327.22	67.58	903,133,672.78
	SUB – TOTAL	2,785,700,000.00	1,882,566,327.22	67.58	903,133,672.78
C	TOTAL EXPENDITURE	41,091,700,000.00	27,368,597,441.34	56.51	17,870,761,464.24
D	CLOSING BALANCE (A+B+C)		8,020,639,984.07	80.95	-1,904,957,578.93