



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.

Oh 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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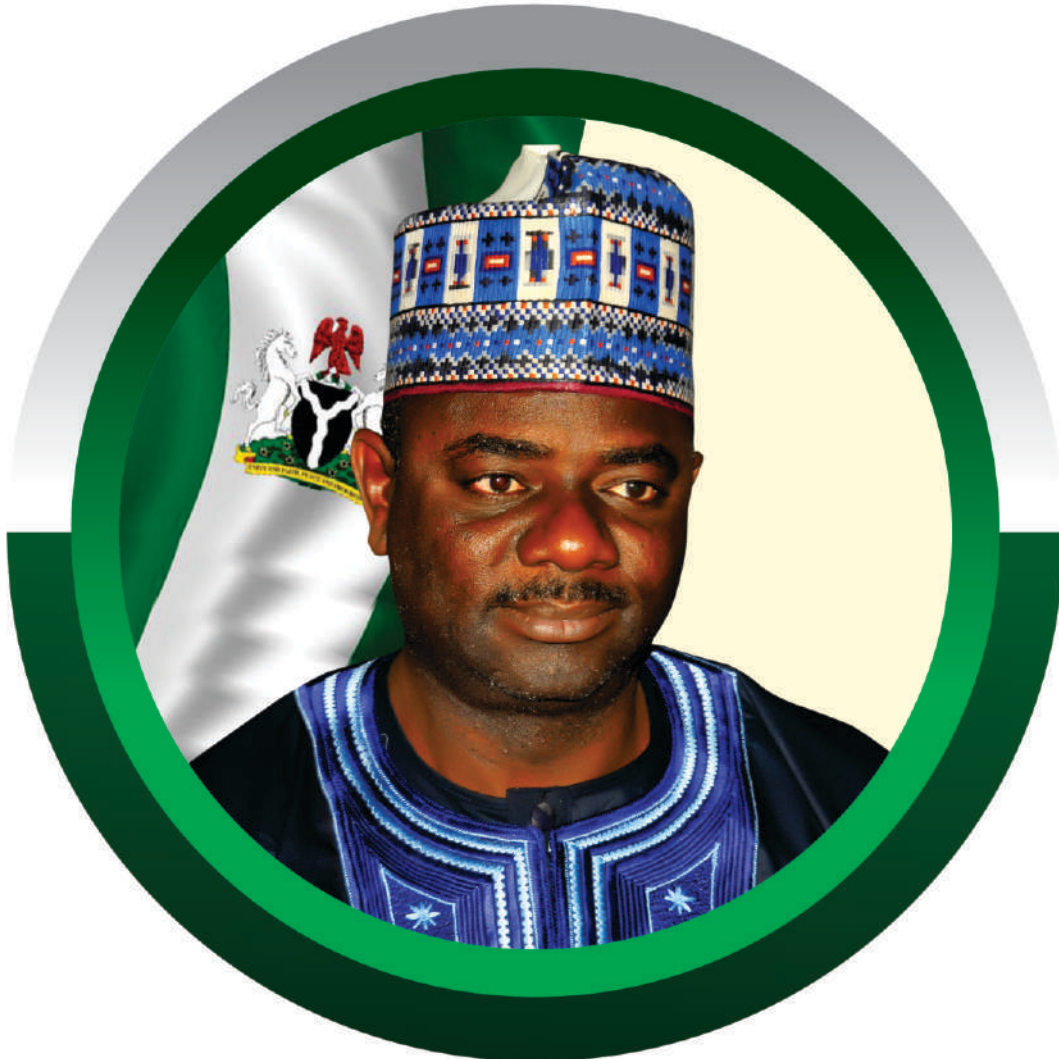
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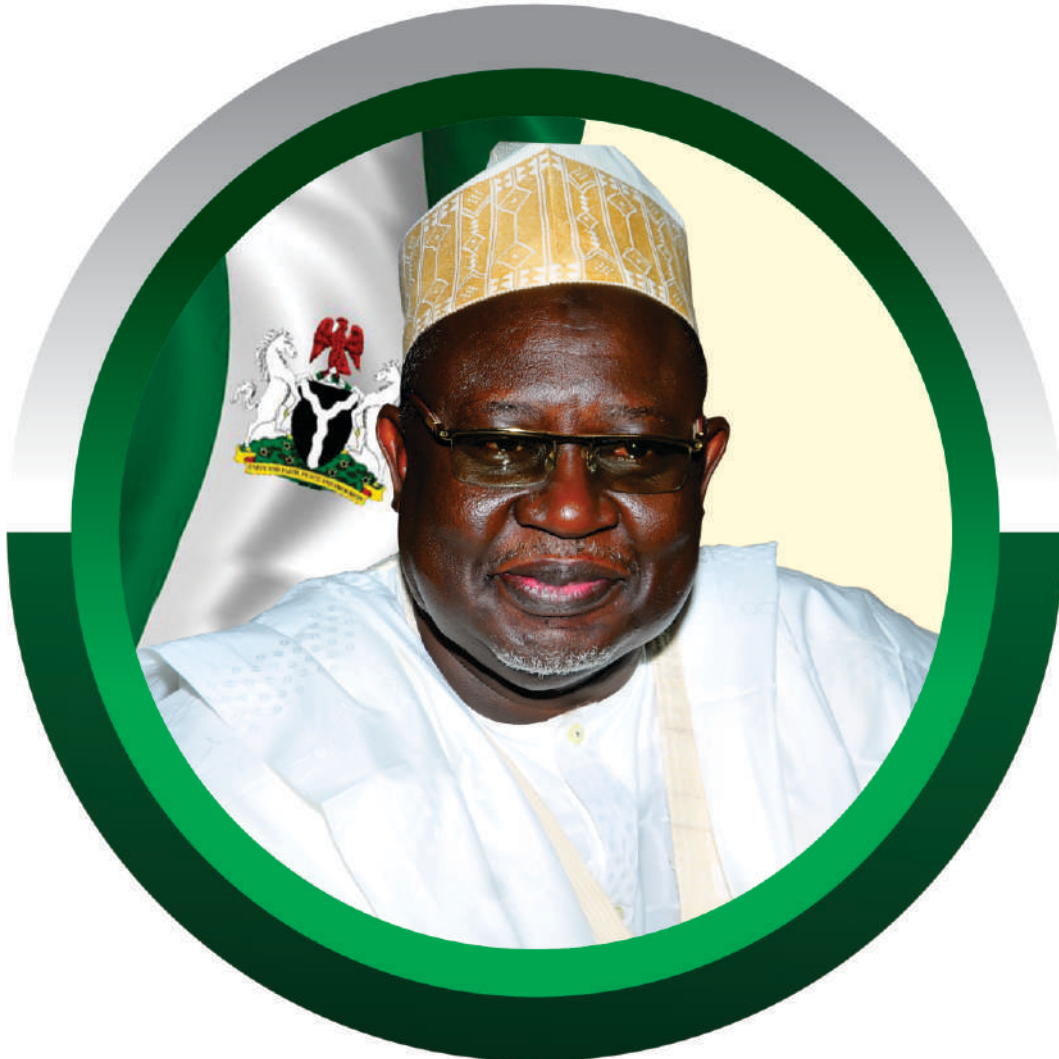
His Excellency
MUHAMMADU
BADARU ABUBAKAR MON, mni
EXECUTIVE GOVERNOR, JIGAWA STATE



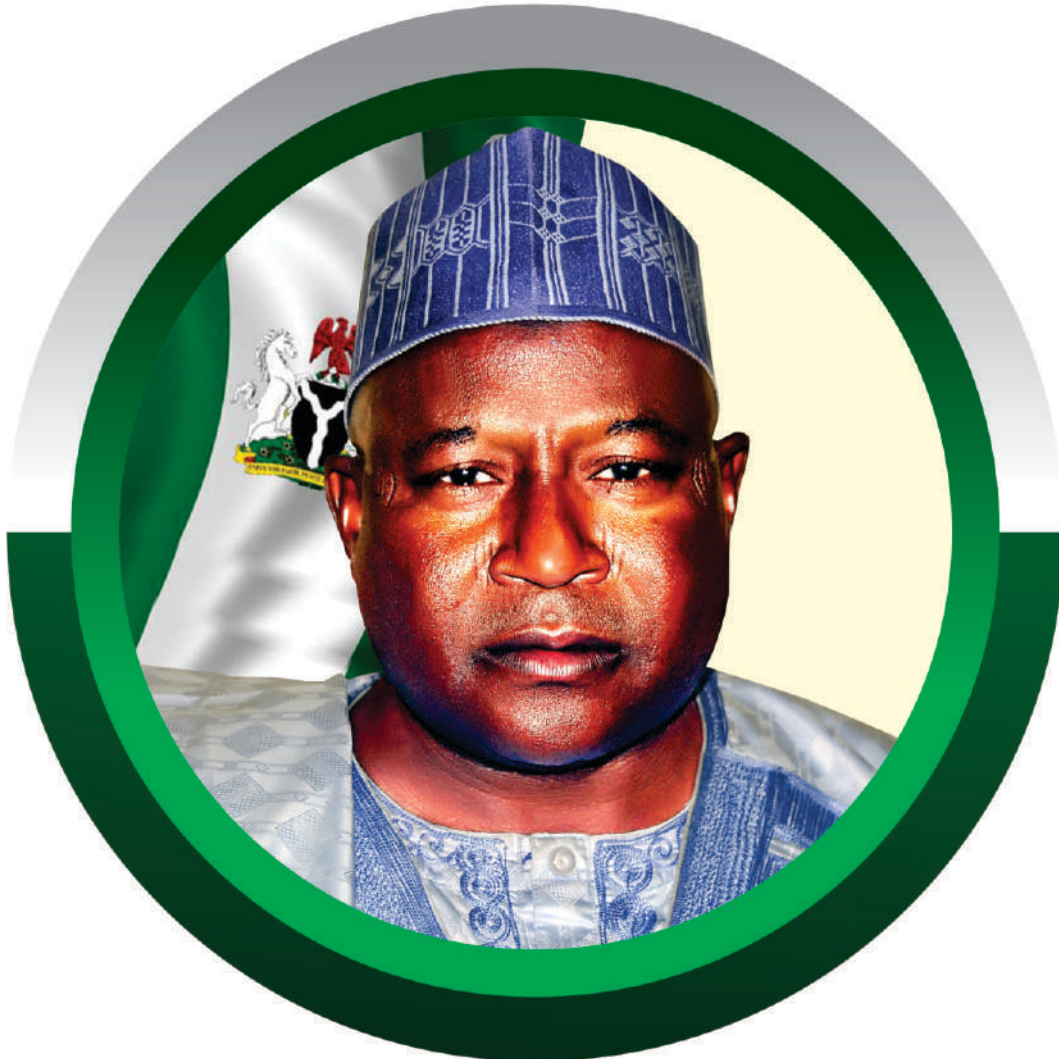
His Excellency
ALH. UMAR NAMADI
DEPUTY GOVERNOR, JIGAWA STATE



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



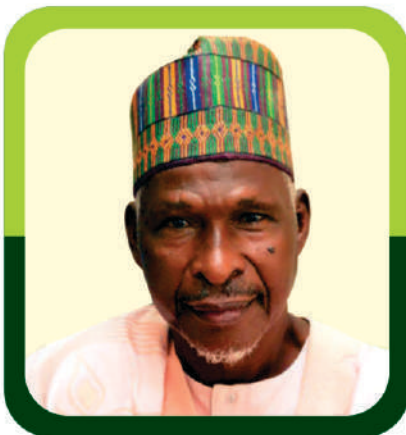
HON. MUHAMMAD A. AGUFA
THE EXECUTIVE CHAIRMAN
MIGA LOCAL GOVERNMENT COUNCIL



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 31ST 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 31ST December, 2019 and its surplus/(deficit) for the year ended on that date, and in compliance with the provisions of the Model Financial Memoranda.



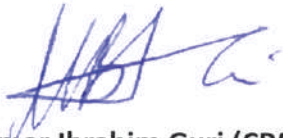
UMAR IBRAHIM GURI (CPA)
Ag. Auditor-General (Local Governments)
Jigawa State.

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
CONSOLIDATED REPORT FOR THE YEAR ENDED 31ST 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 31st 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 31st December, 2019 subject to the observations in the Management reports.

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

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

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST 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 31ST 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
CASH FLOW FROM OPERATING ACTIVITIES :		
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
TOTAL RECEIPTS :	53,171,129,157	55,433,387,330
PAYMENTS :		
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
TOTAL PAYMENTS	42,854,836,455	40,251,568,134
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	-	-
Net Cash Flow From Investment Activities	NIL	897,013,705
	(184,726,095)	
Cash Flow From Financing Activities		
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	-	-
Net cash Flow From Financing Activities	14,151,777	150,200,881
Net Increase /Decrease in cash & its Equivalent	(170,574,318)	1,047,214,586
Cash & Equivalent at 01/01/2019	1,518,695,927	471,481,341
Cash & Equivalent at 31/12/2019	1,348,121,609	1,518,695,927



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	
ASSETS					
CURRENT ASSETS		N	N	N	N
Cash & Bank Balance	1	1,348,121,609		1,518,695,927	
Debtors				-	
Prepayments				-	
Sub Total C/Assets			1,348,121,609		1,518,695,927
NON CURRENT ASSETS:					
Investment					
Advance	2	590,689,925		597,390,004	
Total Non C/Assets			590,689,925		597,390,004
Total Assets			1,938,811,534		2,116,085,931
LESS LIABILITIES:					
Non Current Liabilities	3	1,306,479,569		1,299,027,871	
Loan Overdraft	4	-		-	
TOTAL NONCURRENT LIABILITIES:			1,306,479,569		1,299,027,871
Public Fund Creditors					
TOTAL LIABILITIES			1,306,479,569		1,299,027,871
Net Assets			632,331,965		817,058,060



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

DETAILS	ACTUAL 2019 N	BUDGETED 2019 N	PERFORMANCE %	ACTUAL 2018 N
REVENUE				
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
Total Revenue	53,171,129,157.00	67,136,739,700.00	79.20	55,433,387,330.00
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
Total Expenditure	53,355,855,252.00	68,262,183,694.00	78.16	54,536,373,625.00
Operating Balance	(184,726,095.00)			897,013,705.00



**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
	TOTAL	1,348,121,609.00	1,518,695,927.00



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED ADVANCES
AS AT 31ST 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
	TOTAL	590,689,925.00	597,390,004.00



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

S/N	LOCAL GOVERNMENT	2019	2018
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
	TOTAL	1,306,479,569.00	1,299,027,871.00

**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 31st 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 2019	ACTUAL 2019	VARIANCE	PERFORMANCE (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%
		66,663,660,000	52,908,910,309	(13,754,749,691)	79.37%

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%
	TOTAL	473,079,700.00	262,218,848.00	(215,821,450)	55.43%

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
REVENUE			
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%
TOTAL REVENUE	67,136,739,700.00	53,171,129,157.00	79.20%
EXPENDITURE			
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%
TOTAL EXPENDITURE	68,282,183,694.00	53,355,855,252.00	78.16%

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 31st 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 31ST DECEMBER, 2019**

1.3 STATEMENT OF GENERAL EXPENDITURE FOR THE YEAR 31ST 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	GWIWA	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%
	TOTAL	68,262,183,694	53,355,855,252	14,916,331,442	78.16%



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

LOCAL GOVERNMENT	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL
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
TOTAL	42,854,836,455.00	10,501,018,797.00	53,355,855,212.00

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE YEAR ENDED 31ST 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 31ST 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 31ST 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
	TOTAL	400	6,200,864,720	257	5,273,869,692	143	926,995,028

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 31ST 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
	TOTAL	836	290	1126	1,492,336,977	81,511,454	1,410,825,523	294,268,561	1,705,094,084

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
	TOTAL	92	561	653	6,044,936	75,466,518	81,511,454

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 1st January to 31st 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.



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.



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 31st December 2019 and its operations for the year ended on the date.



MUTARI SANI TAURA

Treasurer

Date: 20th October, 2020



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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,769,466,850.00	1,801,580,465.00
PAYMENTS :		
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
Total Payments	1,343,310,552.00	1,288,562,282.00
Net Cash Flow From Operating Activities	426,156,298.00	513,018,183.00
Capital Expenditure	383,748,662.00	532,215,409.00
Net Cash Flow From Invest. Activities	42,407,636.00	(19,197,226.00)
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
Cash Flow From Financing Activities	20.00	4,242,082.00
Net Increase /Decrease in cash & its Equivalent	42,407,656.00	(14,955,144.00)
Cash & Equivalent at 01/01/2019	7,076,096.00	22,031,220.00
Cash & Equivalent at 31/12/2019	49,483,752.00	7,076,076.00



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

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



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
REVENUE	N	N
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
Total Revenue	1,769,466,850.00	1,801,580,465.00
Less Expenditure		
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
Total Expenditure	1,727,059,214.00	1,820,777,691.00
Surplus/(deficits)	42,407,636.00	(19,197,226.00)

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 31st 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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,299,525000	1,769,466,850	530,058,150	76.95%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,312,456,900	1,727,059,214	585,397,686	74.69%

- 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

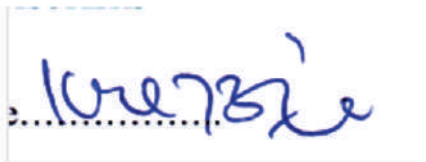
LOCAL GOVERNMENT COUNCIL JIGAWA STATE

**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.



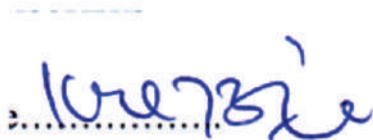
IBRAHIM MUHD ZURKAI

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.

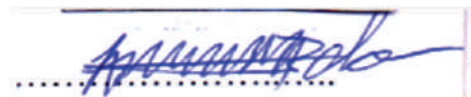
In our opinion, these financial statements fairly reflect the financial position of Babura Local Government as at 31st December 2019 and its operations for the year ended on the date.



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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,176,321,738.00	2,282,461,448.00
PAYMENTS :		
Office Of The Chairman	64,630,729.00	53,406,091.00
Office Of The Secretary	123,743,775.00	111,803,086.00
The Council	36,453,176.00	37,336,275.00
Personal Management	98,882,320.00	84,533,562.00
Finance And Supply	213,668,771.00	240,181,014.00
Education	690,863,027.00	775,187,257.00
Medical And Health	265,357,849.00	198,759,260.00
Agriculture & Natural Resources	68,186,780.00	62,252,535.00
Works And Housing	94,086,834.00	70,002,619.00
Traditional Office Holders	92,549,848.00	103,318,716.00
Social And Community Dev.	74,786,424.00	72,189,970.00
Total Payments	1,823,209,533.00	1,808,970,385.00
Net Cash Flow From Operating Activities	353,112,205.00	473,491,063.00
Capital Expenditure	349,146,888.00	453,492,936.00
Net Cash Flow From Invest. Activities	3,965,317.00	19,998,127.00
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
Cash Flow From Financing Activities	7,240,690.00	4,257,879.00
Net Increase /Decrease in cash & its Equivalent	11,206,007.00	24,256,006.00
Cash & Equivalent at 01/01/2019	26,505,148.00	2,249,142.00
Cash & Equivalent at 31/12/2019	37,711,155.00	26,505,148.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	37,711,155		26,505,148	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		37,711,155		26,505,148
NON CURRENT ASSETS:				
Investment	0.00			
Advance	6,892,297		6,892,297	
Total Non C/Assets		6,892,297		6,892,297
Total Assets		44,603,452		33,397,445
LESS LIABILITIES:				
Non Current Liabilities	72,185,180		64,944,490	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		72,185,180		64,944,490
Public Fund Creditors				
TOTAL LIABILITIES		72,185,180		64,944,490
Net Assets		(27,581,728)		(31,547,045)
		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
REVENUE		
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
Total Revenue	203,758,094.00	2,282,461,448.00
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
Total Expenditure	2,525,468,626.00	2,262,463,321.00
Surplus/(deficits)	(2,321,710,532.00)	19,998,127.00

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 31st 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 31st 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

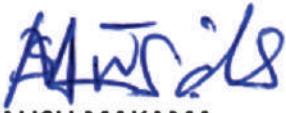
LOCAL GOVERNMENT COUNCIL JIGAWA STATE

**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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,611,679,667.00	2,716,022,538.00
PAYMENTS :		
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
Total Payments	2,038,897,192.00	1,820,234,880.00
Net Cash Flow From Operating Activities	572,782,475.00	895,787,658.00
Capital Expenditure	593,735,889.00	859,741,149.00
Net Cash Flow From Invest. Activities	(20,953,414.00)	36,046,509.00
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
Cash Flow From Financing Activities	1,332,825.00	51,232,453.00
Net Increase /Decrease in cash & its Equivalent	(19,620,589.00)	87,278,962.00
Cash & Equivalent at 01/01/2019	111,570,358.00	24,291,396.00
Cash & Equivalent at 31/12/2019	91,949,769.00	111,570,358.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	91,949,769.00		111,570,358.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		91,949,769.00		111,570,358.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	13,977,534.00		13,977,534.00	
Total Non C/Assets		13,977,534.00		13,977,534.00
Total Assets		105,927,303.00		125,547,892.00
LESS LIABILITIES:				
Non Current Liabilities	156,234,596.00		156,234,596.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		156,234,596.00		156,234,596.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	2,611,679,667.00	2,716,022,538.00
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
Total Expenditure	2,632,633,081.00	2,679,976,029.00
Surplus/(deficits)	(20,953,414.00)	36,046,509.00

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 31st 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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	3,036,055,000	2,611,679,667	(424,375,333)	86.02%
EXPENDITURE				
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%
TOTAL EXPENDITURE	3,063,660,000	2,632,633,081	431,026,919	85.93%

- 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.

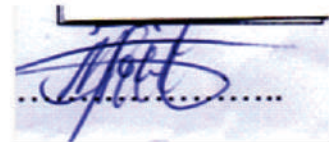
In our opinion, these financial statements fairly reflect the financial position of Birniwa Local Government as at 31st December 2019 and its operations for the year ended on the date.



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
Total Receipts	1,956,843,436.00	2,157,050,467.00
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
Total Payments	1,571,749,623.00	1,327,953,605.00
Net Cash Flow From Operating Activities	385,093,813.00	829,096,862.00
Capital Expenditure	423,040,309.00	739,279,770.00
Net Cash Flow From Invest. Activities	(37,946,496.00)	89,817,092.00
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
Cash Flow From Financing Activities	6,039,194.00	(8,054,812.00)
Net Increase /Decrease in cash & its Equivalent	(31,907,302.00)	81,762,280.00
Cash & Equivalent at 01/01/2019	106,522,916.00	24,760,636.00
Cash & Equivalent at 31/12/2019	74,615,614.00	106,522,916.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	74,615,614.00		106,522,916.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		74,615,614.00		106,522,916.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	5,383,055.00		5,648,320.00	
Total Non C/Assets		5,383,055.00		5,648,320.00
Total Assets		79,998,669.00		112,171,236.00
LESS LIABILITIES:				
Non Current Liabilities	24,117,194.00		18,343,265.00	
Loan Overdraft				
TOTAL NONCURRENT LIABILITIES:		24,117,194.00		18,343,265.00
Public Fund Creditors				
TOTAL LIABILITIES		24,117,194.00		18,343,265.00
Net Assets		55,881,475.00		93,827,971.00
		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
REVENUE	N	N
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
Total Revenue	1,956,843,436.00	2,157,050,467.00
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
Total Expenditure	1,994,789,932.00	2,067,233,375.00
Surplus/(deficits)	(37,946,496.00)	89,817,092.00

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 31st 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 Order 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 31st 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	2,029,750,000	1,867,794,837	(161,955,163)	92.02%
CAPITAL REVENUE	437,000,000	89,048,599	(347,951,401)	20.38%
TOTAL REVENUE	2,466,750,000	1,956,843,436	(509,906,564)	79.33%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,470,981,133	1,994,789,932	476,191,201	80.73%

- 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 Order 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.

A handwritten signature in blue ink, appearing to be "Usman Umar".

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 31st December 2019 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to be "Usman Umar".

USMAN UMAR

Treasurer

Date: 20th October, 2020

A handwritten signature in blue ink, appearing to be "Hon. Hudubabangida".

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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,683,990,952.00	1,650,804,150.00
PAYMENTS :		
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
Total Payments	1,269,425,782.00	1,025,239,793.00
Net Cash Flow From Operating Activities	414,565,170.00	625,564,357.00
Capital Expenditure	443,197,026.00	547,696,106.00
Net Cash Flow From Invest. Activities	(28,631,856.00)	77,868,251.00
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
Cash Flow From Financing Activities	(3,657,788.00)	1,544,949.00
Net Increase /Decrease in cash & its Equivalent	(32,289,644.00)	79,413,200.00
Cash & Equivalent at 01/01/2018	107,461,451.00	28,048,251.00
Cash & Equivalent at 31/12/2018	75,171,807.00	107,461,451.00



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

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



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
REVENUE	N	N
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
Total Revenue	1,683,990,952.00	1,650,804,150.00
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
Total Expenditure	1,712,622,808.00	1,572,935,899.00
Surplus/(deficits)	(28,631,856.00)	77,868,251.00

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 31st 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 3rd December, 2019 in respect of the Local Government is summarized below:

REVENUE AND EXPENDITURE 2019

DESCRIPTION	ESTIMATED 2019	ACTUAL 2019	VARIANCE	PERCENTAGE %
REVENUE				
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%
TOTAL REVENUE	2,210,134,500	1,683,990,952	(526,143,548)	76.20%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,322,121,095	1,712,622,808	609,498,287	73.76%

- 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.



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.

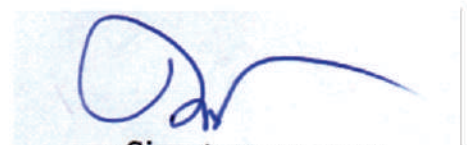
In our opinion, these financial statements fairly reflect the financial position of Dutse Local Government as at 31st December 2019 and its operations for the year ended on the date.



MUHAMMED GUDAJI

Treasurer

Date: 20th October, 2020



HON. IBRAHIM 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,324,008,695.00	2,306,537,180.00
PAYMENTS :		
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
Total Payments	2,007,143,199.00	1,661,777,998.00
Net Cash Flow From Operating Activities	316,865,496.00	644,759,182.00
Capital Expenditure	318,170,040.00	604,699,032.00
Net Cash Flow From Invest. Activities	(1,304,544.00)	40,060,150.00
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
Cash Flow From Financing Activities	0.00	1,334,272.00
Net Increase /Decrease in cash & its Equivalent	(1,304,544.00)	41,394,422.00
Cash & Equivalent at 01/01/2018	41,475,510.00	81,088.00
Cash & Equivalent at 31/12/2018	40,170,966.00	41,475,510.00



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

DETAIL ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	40,170,966.00		41,475,510.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		40,170,966.00		41,475,510.00
NON CURRENT ASSETS:				
Investment	0.00			
Advance	67,352,993.00		67,352,993.00	
Total Non C/Assets		67,352,993.00		67,352,993.00
Total Assets		107,523,959.00		108,828,503.00
LESS LIABILITIES:				
Non Current Liabilities	56,003,090.00		56,003,090.00	
Loan Overdraft				
TOTAL NONCURRENT LIABILITIES:		56,003,090.00		56,003,090.00
Public Fund Creditors				
TOTAL LIABILITIES		56,003,090.00		56,003,090.00
Net Assets				
		107,523,959.00		52,825,413.00
				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
REVENUE	N	N
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
Total Revenue	2,324,008,695.00	2,306,537,180.00
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
Total Expenditure	2,325,313,239.00	2,266,477,030.00
Surplus/(deficits)	(1,304,544.00)	40,060,150.00

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 31st 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 31st 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 %
REVENUE				
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%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,797,132,200	2,325,313,239	471,818,961	83.13%

- 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

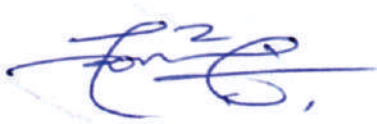
LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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.

A handwritten signature in blue ink, appearing to read "Umar Ilu".

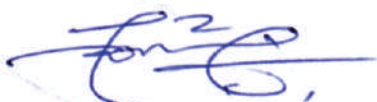
UMAR ILU

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 31st December 2019 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to read "Umar Ilu".

UMAR ILU

Treasurer

Date: 20th October, 2020

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

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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,455,807,784.00	1,699,760,531.00
PAYMENTS :		
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
Total Payments	1,204,886,850.00	1,181,887,876.00
Net Cash Flow From Operating Activities	250,920,934.00	517,872,655.00
Capital Expenditure	263,040,998.00	467,962,743.00
Net Cash Flow From Invest. Activities	(12,120,064.00)	49,909,912.00
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
Cash Flow From Financing Activities	0.00	2,083,505.00
Net Increase /Decrease in cash & its Equivalent	(12,120,064.00)	51,993,417.00
Cash & Equivalent at 01/01/2018	79,447,093.00	27,453,676.00
Cash & Equivalent at 31/12/2018	67,327,029.00	79,447,093.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	67,327,029.00		79,447,093.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		67,327,029.00		79,447,093.00
NON CURRENT ASSETS:				
Investment	0.00			
Advance	60,858,752.00		60,858,752.00	
Total Non C/Assets		60,858,752.00		60,858,752.00
Total Assets		128,185,781.00		140,305,845.00
LESS LIABILITIES:				
Non Current Liabilities	56,027,928.00		56,027,928.00	
Loan Overdraft				
TOTAL NONCURRENT LIABILITIES:		56,027,928.00		56,027,928.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	1,455,807,784.00	1,699,760,531.00
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
Total Expenditure	1,467,927,848.00	1,649,850,619.00
Surplus/(deficits)	(12,120,064.00)	49,909,912.00

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 31st 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:

- The Local Government should investigate why the low collection of Internally Generated Revenue and ensure action for corrective measures are taken.
- 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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,321,066,000	1,455,807,784	(865,258,216)	62.72%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,350,976,500	1,467,927,848	883,048,652	62.44%

- 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).
- 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.
- 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.



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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,897,062,033.00	2,122,463,186.00
PAYMENTS :		
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
Total Payments	1,583,292,003.00	1,618,673,085.00
Net Cash Flow From Operating Activities	313,770,030.00	503,790,101.00
Capital Expenditure	310,467,759.00	471,684,927.00
Net Cash Flow From Invest. Activities	3,302,271.00	32,105,174.00
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
Cash Flow From Financing Activities	(8.00)	3,018,017.00
Net Increase /Decrease in cash & its Equivalent	3,302,263.00	35,123,191.00
Cash & Equivalent at 01/01/2019	50,381,935.00	15,258,744.00
Cash & Equivalent at 31/12/2019	53,684,198.00	50,381,935.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	53,684,198.00		50,381,935.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		53,684,198.00		50,381,935.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	9,938,920.00		9,938,912.00	
Total Non C/Assets		9,938,920.00		9,938,912.00
Total Assets		63,623,118.00		60,320,847.00
LESS LIABILITIES:				
Non Current Liabilities	40,434,004.00		40,434,004.00	
Loan Overdraft				
TOTAL NONCURRENT LIABILITIES:		40,434,004.00		40,434,004.00
Public Fund Creditors				
TOTAL LIABILITIES		40,434,004.00		40,434,004.00
Net Assets		23,189,114.00		19,886,843.00
		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
Total Revenue	1,897,062,033.00	2,122,463,186.00
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
Total Expenditure	1,893,759,762.00	2,090,358,012.00
Surplus/(deficits)	3,302,271.00	32,105,174.00

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.
(II). 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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,465,600,000	1,897,062,033	(568,537,967)	76.41%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,483,530,800	1,893,759,762	589,771,038	76.25%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,921,971,273.00	1,928,192,290.00
PAYMENTS :		
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
Total Payments	1,579,531,935.00	1,509,778,846.00
Net Cash Flow From Operating Activities	342,439,338.00	418,413,444.00
Capital Expenditure	299,435,282.00	404,701,955.00
Net Cash Flow From Invest. Activities	43,004,056.00	13,711,489.00
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
Cash Flow From Financing Activities	0.00	2,016,975.00
Net Increase /Decrease in cash & its Equivalent	43,004,056.00	15,728,464.00
Cash & Equivalent at 01/01/2019	17,312,597.00	1,584,133.00
Cash & Equivalent at 31/12/2019	60,316,653.00	17,312,597.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	60,316,653.00		17,312,597.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		60,316,653.00		17,312,597.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	9,370,454.00		9,370,454.00	
Total Non C/Assets		9,370,454.00		9,370,454.00
Total Assets		69,687,107.00		26,683,051.00
LESS LIABILITIES:				
Non Current Liabilities	39,761,207.00		39,622,781.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		39,761,207.00		39,761,207.00
Public Fund Creditors				
TOTAL LIABILITIES		29,925,900.00		39,761,207.00
Net Assets		39,761,207.00		(13,078,156.00)
		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
Total Revenue	1,921,971,273.00	1,928,192,290.00
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
Total Expenditure	1,878,967,217.00	1,914,480,801.00
Surplus/(deficits)	43,004,056.00	13,711,489.00

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,548,935,000	1,921,971,273	(626,963,727)	75.41%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,550,519,000	1,878,967,217	671,551,783	73.69%

- 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

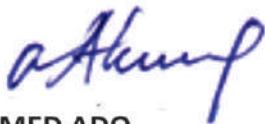
LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,748,914,270.00	1,901,793,614.00
PAYMENTS :		
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
Total Payments	1,197,396,419.00	1,209,470,626.00
Net Cash Flow From Operating Activities	551,517,851.00	692,322,988.00
Capital Expenditure	581,420,556.00	634,975,725.00
Net Cash Flow From Invest. Activities	29,902,705.00	57,347,263.00
Advances/Proceed From Loan	-	373,274.00
Other Current Liabilities/Repayment of Loans	1,745,181.00	3,778,104.00
Bank Overdraft		-
Cash Flow From Financing Activities	1,745,181.00	4,151,378.00
Net Increase /Decrease in cash & its Equivalent	31,647,886.00	61,498,641.00
Cash & Equivalent at 01/01/2019	106,502,132.00	45,003,491.00
Cash & Equivalent at 31/12/2019	74,854,246.00	106,502,132.00



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

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



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
REVENUE	N	N
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
Total Revenue	1,748,914,270.00	1,901,793,614.00
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
Total Expenditure	1,778,816,975.00	1,844,446,351.00
Surplus/(deficits)	(29,902,705.00)	57,347,263.00

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,127,485,000	1,748,884,839	(378,600,161)	82.2%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,204,239,000	1,778,816,975	425,422,025	80.70%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,404,098,703.00	2,568,511,335.00
PAYMENTS :		
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
Total Payments	1,963,124,224.00	1,872,570,447.00
Net Cash Flow From Operating Activities	440,974,479.00	695,940,888.00
Capital Expenditure	448,005,891.00	653,850,567.00
Net Cash Flow From Invest. Activities	(7,031,412.00)	42,090,321.00
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
Cash Flow From Financing Activities	5,438,640.00	3,650,131.00
Net Increase /Decrease in cash & its Equivalent	(1,592,772.00)	45,740,452.00
Cash & Equivalent at 01/01/2019	50,318,731.00	4,578,279.00
Cash & Equivalent at 31/12/2019	48,725,959.00	50,318,731.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	48,725,959.00		50,318,731.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		48,725,959.00		50,318,731.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	24,910,614.00		24,910,614.00	
Total Non C/Assets		24,910,614.00		24,910,614.00
Total Assets		73,636,573.00		75,229,345.00
LESS LIABILITIES:				
Non Current Liabilities	110,485,027.00		105,046,387.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		110,485,027.00		105,046,387.00
Public Fund Creditors				
TOTAL LIABILITIES		110,485,027.00		105,046,387.00
Net Assets		(36,848,454.00)		(29,817,042.00)
		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
REVENUE	N	N
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
Total Revenue	2,404,098,703.00	2,568,511,335.00
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
Total Expenditure	2,411,130,115.00	2,526,421,014.00
Surplus/(deficits)	(7,031,412.00)	42,090,321.00

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 31st 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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	3,058,213,000	2,404,098,703	(654,114,297)	78.61%
EXPENDITURE				
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%
TOTAL EXPENDITURE	3,082,379,000	2,411,130,115	671,248,885	78.22%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,814,432,882.00	1,976,990,948.00
PAYMENTS :		
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
Total Payments	1,338,355,163.00	1,217,115,593.00
Net Cash Flow From Operating Activities	476,077,719.00	759,875,355.00
Capital Expenditure	523,450,990.00	691,957,404.00
Net Cash Flow From Invest. Activities	(47,373,271.00)	67,917,951.00
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
Cash Flow From Financing Activities	(515,956.00)	816,296.00
Net Increase /Decrease in cash & its Equivalent	(47,889,227.00)	68,734,247.00
Cash & Equivalent at 01/01/2019	112,322,449.00	43,588,202.00
Cash & Equivalent at 31/12/2019	64,433,222.00	112,322,449.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	64,433,222.00		112,322,449.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		64,433,222.00		112,322,449.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	14,662,831.00		14,662,831.00	
Total Non C/Assets		14,662,831.00		14,662,831.00
Total Assets		79,096,053.00		126,985,280.00
LESS LIABILITIES:				
Non Current Liabilities	14,396,007.00		14,911,963.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		14,396,007.00		14,911,963.00
Public Fund Creditors				
TOTAL LIABILITIES		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
Total Revenue	1,814,432,882.00	1,976,990,948.00
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
Total Expenditure	1,861,806,153.00	1,909,072,997.00
Surplus/(deficits)	(47,373,271.00)	67,917,951.00

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 31st December, 2019 in respect of Gwiwa Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2019

DISCRIPTION	ESTIMATED 2019	ACTUAL 2018	VARIANCE	PERFORMANCE %
REVENUE				
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%
TOTAL REVENUE	2,312,935,200	1,814,432,882	498,502,318	78.45%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,348,774,668	1,861,806,153	486,968,515	79.28%

- 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

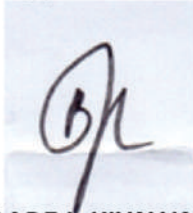
LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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.

A handwritten signature in black ink, appearing to be "BK", on a light blue background.

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.

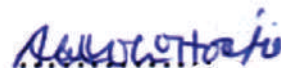
In our opinion, these financial statements fairly reflect the financial position of Hadejia Local Government as at 31st December 2019 and its operations for the year ended on the date.

A handwritten signature in black ink, appearing to be "BK", on a light blue background.

BALARABE I. KIYAWA

Treasurer

Date: 20th October, 2020

A handwritten signature in blue ink, appearing to be "Abdullahi Maikanti Muhammad", on a light blue background.

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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,955,324,599.00	1,975,283,083.00
PAYMENTS :		
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
Total Payments	1,712,426,961.00	1,631,529,079.00
Net Cash Flow From Operating Activities	242,897,638.00	343,754,004.00
Capital Expenditure	234,694,987.00	347,129,040.00
Net Cash Flow From Invest. Activities	8,202,651.00	(3,375,036.00)
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
Cash Flow From Financing Activities	(4,150,900.00)	(348,437.00)
Net Increase /Decrease in cash & its Equivalent	12,353,551.00	(3,026,599.00)
Cash & Equivalent at 01/01/2018	4,940,084.00	8,663,557.00
Cash & Equivalent at 31/12/2018	17,293,635.00	5,636,958.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	8,991,835.00		4,940,084.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		8,991,835.00		4,940,084.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	19,503,527.00		15,352,627.00	
Total Non C/Assets		19,503,527.00		15,352,627.00
Total Assets		28,495,362.00		20,292,711.00
LESS LIABILITIES:				
Non Current Liabilities	17,563,587.00		17,563,587.00	
Loan Overdraft				
TOTAL NONCURRENT LIABILITIES:		17,563,587.00		17,563,587.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	1,955,324,599.00	1,975,283,083.00
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
Total Expenditure	1,947,121,948.00	1,978,658,119.00
Surplus/(deficits)	8,202,651.00	(3,375,036.00)

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,250,325,000	1,955,324,599	(295,000,401)	86.89%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,366,126,000	1,947,121,948	419,004,052	82.30%

- 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.



UMART. 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,083,721,372.00	1,895,812,353.00
PAYMENTS :		
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
Total Payments	1,697,641,415.00	1,552,397,440.00
Net Cash Flow From Operating Activities	386,079,957.00	343,414,913.00
Capital Expenditure	378,767,798.00	299,043,253.00
Net Cash Flow From Invest. Activities	7,312,159.00	44,371,660.00
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
Cash Flow From Financing Activities	15,456,856.00	15,661,877.00
Net Increase /Decrease in cash & its Equivalent	(8,144,697.00)	(60,033,537.00)
Cash & Equivalent at 01/01/2019	74,435,046.00	14,401,509.00
Cash & Equivalent at 31/12/2019	66,290,349.00	74,435,046.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
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
NON CURRENT ASSETS:				
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
LESS LIABILITIES:				
Non Current Liabilities	63,051,981.00		78,508,837.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		63,051,981.00		78,508,837.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	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
Total Revenue	2,083,721,372.00	1,895,812,353.00
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
Total Expenditure	2,076,409,213.00	1,851,440,693.00
Surplus/(deficits)	7,312,159.00	44,371,660.00

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,470,732,000	2,083,721,372	(387,010,628)	84.37%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,555,454,000	2,076,409,213	479,044,787	81.25%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,364,664,154.00	2,562,320,494.00
PAYMENTS :		
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
Total Payments	1,940,625,623.00	1,953,238,502.00
Net Cash Flow From Operating Activities	424,038,531.00	609,081,992.00
Capital Expenditure	465,354,889.00	537,032,203.00
Net Cash Flow From Invest. Activities	(41,316,358.00)	72,049,789.00
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	
Cash Flow From Financing Activities	(17,159,892.00)	3,110,970.00
Net Increase /Decrease in cash & its Equivalent	(58,476,250.00)	75,160,759.00
Cash & Equivalent at 01/01/2019	84,950,614.00	9,789,855.00
Cash & Equivalent at 31/12/2019	26,474,364.00	84,950,614.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	60,794,148.00		84,950,614.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		60,794,148.00		84,950,614.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	21,175,745.00		31,168,870.00	
Total Non C/Assets		21,175,745.00		31,168,870.00
Total Assets		81,969,893.00		116,119,484.00
LESS LIABILITIES:				
Non Current Liabilities	46,307,831.00		39,141,064.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		46,307,831.00		39,141,064.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	2,364,664,154.00	2,562,320,494.00
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
Total Expenditure	2,405,980,512.00	2,490,270,705.00
Surplus/(deficits)	(41,316,358.00)	72,049,789.00

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 %
REVENUE				
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%
TOTAL REVENUE	3,003,101,000	2,364,664,154	(638,436,846)	78.74%
EXPENDITURE				
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%
TOTAL EXPENDITURE	3,026,131,400	2,405,980,512	620,150,888	79.51%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,679,998,890.00	1,902,856,499.00
PAYMENTS :		
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
Total Payments	1,396,135,340.00	1,469,711,481.00
Net Cash Flow From Operating Activities	283,863,550.00	433,145,018.00
Capital Expenditure	287,492,782.00	401,751,514.00
Net Cash Flow From Invest. Activities	(3,629,232.00)	31,393,504.00
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
Cash Flow From Financing Activities	0.00	(1,088,966.00)
Net Increase /Decrease in cash & its Equivalent	(3,629,232.00)	30,304,538.00
Cash & Equivalent at 01/01/2019	36,888,048.00	6,583,510.00
Cash & Equivalent at 31/12/2019	33,258,816.00	36,888,048.00



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

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



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
REVENUE	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
Total Revenue	1,679,998,890.00	1,902,856,499.00
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
Total Expenditure	1,683,628,122.00	1,871,462,995.00
Surplus/(deficits)	(3,629,232.00)	31,393,504.00

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 31st 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	2,010,707,000	1,473,360,839	(537,346,161)	73.28%
CAPITAL REVENUE	476,000,000	206,638,051	(269,361,949)	43.41%
TOTAL REVENUE	2,486,707,000	1,679,998,890	(806,708,110)	67.86%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,486,787,400	1,683,628,122	803,159,278	67.70%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,971,757,621.00	2,109,499,684.00
PAYMENTS :		
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
Total Payments	1,662,305,927.00	1,592,420,917.00
Net Cash Flow From Operating Activities	309,451,694.00	517,078,767.00
Capital Expenditure	314,460,501.00	490,527,791.00
Net Cash Flow From Invest. Activities	(5,008,807.00)	26,550,976.00
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
Cash Flow From Financing Activities	(889,523.00)	3,697,450.00
Net Increase /Decrease in cash & its Equivalent	(5,898,330.00)	30,248,426.00
Cash & Equivalent at 01/01/2019	34,835,967.00	4,587,541.00
Cash & Equivalent at 31/12/2019	28,937,637.00	34,835,967.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	28,937,637.00		34,835,967.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		28,937,637.00		34,835,967.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	5,324,500.00		5,245,768.00	
Total Non C/Assets		5,324,500.00		5,245,768.00
Total Assets		34,262,137.00		40,081,735.00
LESS LIABILITIES:				
Non Current Liabilities	44,483,996.00		45,294,787.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		44,483,996.00		45,294,787.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	1,971,757,621.00	2,109,499,684.00
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
Total Expenditure	1,976,766,428.00	2,082,948,708.00
Surplus/(deficits)	(5,008,807.00)	26,550,976.00

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 as prescribed 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 %
REVENUE				
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%
TOTAL REVENUE	2,586,415,000	1,971,757,621	(614,657,379)	76.24%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,590,054,211	1,976,766,428	613,287,783	76.63%

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 N2,586,415,000.00

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.



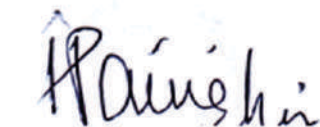
BASHIR USMAN

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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,160,337,893.00	2,044,874,293.00
PAYMENTS :		
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
Total Payments	1,780,780,124.00	1,540,863,671.00
Net Cash Flow From Operating Activities	379,557,769.00	504,010,622.00
Capital Expenditure	387,820,356.00	483,648,196.00
Net Cash Flow From Invest. Activities	(8,262,587.00)	20,362,426.00
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
Cash Flow From Financing Activities	17,169.00	7,997,581.00
Net Increase /Decrease in cash & its Equivalent	(8,245,418.00)	28,360,007.00
Cash & Equivalent at 01/01/2019	45,586,631.00	17,226,624.00
Cash & Equivalent at 31/12/2019	37,341,213.00	45,586,631.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	37,341,213.00		45,586,631.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		37,341,213.00		45,586,631.00
NON CURRENT ASSETS:				
Investment	0.00			
Advance	12,137,760.00		12,137,760.00	
Total Non C/Assets		12,137,760.00		12,137,760.00
Total Assets		49,478,973.00		57,724,391.00
LESS LIABILITIES:				
Non Current Liabilities	53,132,236.00		53,115,067.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		53,132,236.00		53,115,067.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	2,160,337,893.00	2,044,874,293.00
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
Total Expenditure	2,168,600,480.00	2,024,511,867.00
Surplus/(deficits)	(8,262,587.00)	20,362,426.00

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 %
REVENUE				
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%
TOTAL REVENUE	2,562,160,000	2,160,337,893	(401,822,107)	84.31%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,574,346,000	2,168,600,480	405,745,520	84.27%

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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,045,040,279.00	2,151,138,124.00
PAYMENTS :		
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
Total Payments	1,496,501,510.00	1,403,375,267.00
Net Cash Flow From Operating Activities	548,538,769.00	747,762,857.00
Capital Expenditure	572,139,419.00	703,543,906.00
Net Cash Flow From Invest. Activities	(23,600,650.00)	44,218,951.00
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
Cash Flow From Financing Activities	(432,899.00)	(2,380,694.00)
Net Increase /Decrease in cash & its Equivalent	(24,033,549.00)	41,838,257.00
Cash & Equivalent at 01/01/2019	76,990,006.00	35,151,749.00
Cash & Equivalent at 31/12/2019	52,956,457.00	76,990,006.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	52,956,457.00		76,990,006.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		52,956,457.00		76,990,006.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	46,679,237.00		46,897,085.00	
Total Non C/Assets		46,679,237.00		46,897,085.00
Total Assets		99,635,694.00		123,887,091.00
LESS LIABILITIES:				
Non Current Liabilities	79,352,503.00		80,003,250.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		79,352,503.00		80,003,250.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	2,045,040,279.00	2,151,138,124.00
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
Total Expenditure	2,068,640,929.00	2,106,919,173.00
Surplus/(deficits)	(23,600,650.00)	44,218,951.00

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 31st 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	2,079,110,000.00	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%
TOTAL REVENUE	2,373,110,000.00	2,045,040,279.00	(328,069,721.00)	86.16%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,409,440,000.00	2,068,640,929.00	340,799,071.00	85.88%

- 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 eighty 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,944,783,657.00	2,014,526,587.00
PAYMENTS :		
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
Total Payments	1,574,863,758.00	1,427,901,654.00
Net Cash Flow From Operating Activities	369,919,899.00	586,624,933.00
Capital Expenditure	388,442,386.00	568,761,223.00
Net Cash Flow From Invest. Activities	(18,522,487.00)	17,863,710.00
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
Cash Flow From Financing Activities	0.00	31,291,641.00
Net Increase /Decrease in cash & its Equivalent	(18,522,487.00)	49,155,351.00
Cash & Equivalent at 01/01/2019	70,632,516.00	21,468,165.00
Cash & Equivalent at 31/12/2019	52,110,029.00	70,623,516.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
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
NON CURRENT ASSETS:				
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
LESS LIABILITIES:				
Non Current Liabilities	65,757,014.00		65,757,014.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		65,757,014.00		65,757,014.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	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
Total Revenue	1,944,783,657.00	2,014,526,587.00
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
Total Expenditure	1,963,306,144.00	1,996,662,877.00
Surplus/(deficits)	(18,522,487.00)	17,863,710.00

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,462,985,000	1,944,783,657	(518,201,343)	78.96%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,487,825,000	1,963,306,144	524,518,856	78.92%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,125,838,664.00	2,088,455,345.00
PAYMENTS :		
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
Total Payments	1,808,230,059.00	1,635,363,699.00
Net Cash Flow From Operating Activities	317,608,605.00	453,091,646.00
Capital Expenditure	316,345,077.00	435,466,858.00
Net Cash Flow From Invest. Activities	1,263,528.00	17,624,788.00
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
Cash Flow From Financing Activities	38,195.00	(1,282,779.00)
Net Increase /Decrease in cash & its Equivalent	1,301,723.00	16,342,009.00
Cash & Equivalent at 01/01/2019	16,823,505.00	481,496.00
Cash & Equivalent at 31/12/2019	18,125,228.00	16,823,505.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	18,125,228.00		16,823,505.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		18,125,228.00		16,823,505.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	6,393,686.00		6,393,686.00	
Total Non C/Assets		6,393,686.00		6,393,686.00
Total Assets		24,518,914.00		23,217,191.00
LESS LIABILITIES:				
Non Current Liabilities	45,576,959.00		45,538,764.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		45,576,959.00		45,538,764.00
Public Fund Creditors				
TOTAL LIABILITIES		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
Total Revenue	2,125,838,664.00	2,088,455,345.00
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
Total Expenditure	2,124,575,136.00	2,070,830,557.00
Surplus/(deficits)	1,263,528.00	17,624,788.00

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 31st 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 31st 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%
TOTAL REVENUE	2,588,445,000.00	2,125,838,664.00	(462,606,336.00)	82.19%
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%
TOTAL EXPENDITURE	2,594,036,000.00	2,124,575,136.00	469,460,864.00	81.90%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,776,775,162.00	1,899,797,538.00
PAYMENTS :		
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
Total Payments	1,285,223,555.00	1,177,898,162.00
Net Cash Flow From Operating Activities	491,551,607.00	721,899,376.00
Capital Expenditure	478,230,098.00	691,626,124.00
Net Cash Flow From Invest. Activities	13,321,509.00	30,273,252.00
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
Cash Flow From Financing Activities	255,380.00	2,505,239.00
Net Increase /Decrease in cash & its Equivalent	13,576,889.00	32,778,491.00
Cash & Equivalent at 01/01/2019	74,414,695.00	41,636,204.00
Cash & Equivalent at 31/12/2019	87,991,584.00	74,414,695.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	87,991,584.00		74,414,695.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		87,991,584.00		74,414,695.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	41,030,062.00		41,158,195.00	
Total Non C/Assets		41,030,062.00		41,158,195.00
Total Assets		129,021,646.00		115,572,890.00
LESS LIABILITIES:				
Non Current Liabilities	19,830,176.00		19,702,929.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		19,830,176.00		19,702,929.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	1,776,775,162.00	1,899,797,538.00
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
Total Expenditure	1,763,453,653.00	1,869,524,286.00
Surplus/(deficits)	13,321,509.00	30,273,252.00

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 31st 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	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%
TOTAL REVENUE	2,330,300,000.00	1,776,775,162.00	(553,524,838)	76.25%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,213,775,000.00	1,763,453,653.00	450,321,347	79.65%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	2,128,959,910.00	2,208,394,240.00
PAYMENTS :		
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
Total Payments	1,777,104,388.00	1,658,039,858.00
Net Cash Flow From Operating Activities	351,855,522.00	550,354,382.00
Capital Expenditure	361,432,729.00	528,931,565.00
Net Cash Flow From Invest. Activities	(9,577,207.00)	21,422,817.00
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
Cash Flow From Financing Activities	(2,326,838.00)	12,675,799.00
Net Increase /Decrease in cash & its Equivalent	(11,904,045.00)	34,098,616.00
Cash & Equivalent at 01/01/2019	39,988,153.00	5,885,537.00
Cash & Equivalent at 31/12/2019	28,084,108.00	39,988,153.00



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

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



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
Total Revenue	2,128,959,910.00	2,208,394,240.00
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
Total Expenditure	2,138,537,117.00	2,186,971,423.00
Surplus/(deficits)	(9,577,207.00)	21,422,817.00

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,124,372,000.00	1,826,887,099.00	(297,484,901.00)	85.99%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,240,574,687.00	1,813,385,453.00	427,189,234.00	81.15%

- 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 31st 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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,650,407,263.00	1,601,176,818.00
PAYMENTS :		
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
Total Payments	1,345,371,462.00	1,239,774,956.00
Net Cash Flow From Operating Activities	305,035,801.00	361,401,862.00
Capital Expenditure	313,699,971.00	356,276,576.00
Net Cash Flow From Invest. Activities	(8,664,170.00)	5,125,286.00
Advances/Proceed From Loan	0.00	354,556.00
Other Current Liabilities/ Repayment of Loans	3,439,815.00	539,439.00
Bank Overdraft	0.00	0.00
Cash Flow From Financing Activities	3,439,815.00	893,995.00
Net Increase /Decrease in cash & its Equivalent	(5,224,355.00)	6,091,281.00
Cash & Equivalent at 01/01/2019	34,612,926.00	28,593,645.00
Cash & Equivalent at 31/12/2019	29,388,971.00	34,612,926.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	29,388,571.00		34,612,926.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		29,388,571.00		34,612,926.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	11,710,017.00		11,710,017.00	
Total Non C/Assets		11,710,017.00		11,710,017.00
Total Assets		41,098,588.00		46,322,943.00
LESS LIABILITIES:				
Non Current Liabilities	47,233,672.00		43,793,857.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		47,233,672.00		43,793,857.00
Public Fund Creditors				
TOTAL LIABILITIES		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
Total Revenue	1,650,407,263.00	1,601,176,818.00
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
Total Expenditure	1,659,071,433.00	1,596,051,532.00
Surplus/(deficits)	(8,664,170.00)	5,125,286.00

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 31st 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	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%
TOTAL REVENUE	2,360,595,000.00	1,650,407,263.00	(710,187,737.00)	69.91%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,363,095,000.00	1,659,071,433.00	704,023,567.00	70.21%

- 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 31st 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
Total Receipts	1,965,533,048.00	2,071,884,140.00
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
Total Payments	1,582,164,192.00	1,648,156,975.00
Net Cash Flow From Operating Activities	383,368,856.00	423,727,165.00
Capital Expenditure	388,950,090.00	400,257,676.00
Net Cash Flow From Invest. Activities	(5,581,234.00)	23,469,489.00
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
Cash Flow From Financing Activities	0.00	3,755,177.00
Net Increase /Decrease in cash & its Equivalent	(5,581,234.00)	27,224,666.00
Cash & Equivalent at 01/01/2019	27,990,634.00	765,968.00
Cash & Equivalent at 31/12/2019	22,409,400.00	27,990,634.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	22,409,400.00		27,990,634.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		22,409,400.00		27,990,634.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	38,934,774.00		38,934,774.00	
Total Non C/Assets		38,934,774.00		38,934,774.00
Total Assets		61,344,174.00		66,925,408.00
LESS LIABILITIES:				
Non Current Liabilities	27,464,135.00		27,464,135.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		27,464,135.00		27,464,135.00
Public Fund Creditors				
TOTAL LIABILITIES		27,464,135.00		27,464,135.00
Net Assets		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
REVENUE	N	N
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
Total Revenue	1,965,533,048.00	2,071,884,140.00
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
Total Expenditure	1,971,114,282.00	2,048,414,651.00
Surplus/(deficits)	(5,581,234.00)	23,469,489.00

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 31st 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	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%
TOTAL REVENUE	2,123,951,000.00	1,965,533,048.00	(158,417,952.00)	92.55%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,453,892,000.00	1,971,114,282.00	482,777,718.00	80.33%

- 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

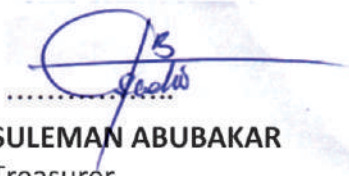
LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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.

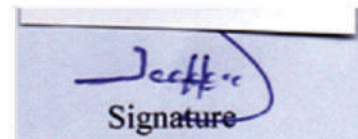
In our opinion, these financial statements fairly reflect the financial position of Taura Local Government as at 31st December 2019 and its operations for the year ended on the date.



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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,726,501,263.00	2,010,394,992.00
PAYMENTS :		
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
Total Payments	1,461,055,943.00	1,474,878,905.00
Net Cash Flow From Operating Activities	265,445,320.00	535,516,087.00
Capital Expenditure	277,025,694.00	511,721,105.00
Net Cash Flow From Invest. Activities	(11,580,374.00)	23,794,982.00
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
Cash Flow From Financing Activities	0.00	1,526,389.00
Net Increase /Decrease in cash & its Equivalent	(11,580,374.00)	25,321,371.00
Cash & Equivalent at 01/01/2019	33,382,466.00	8,061,095.00
Cash & Equivalent at 31/12/2019	21,802,092.00	33,382,466.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	21,802,092		33,382,466	
Debtors	0		0	
Prepayments	0		0	
Sub Total C/Assets		21,802,092		33,382,466
NON CURRENT ASSETS:				
Investment	0		0	
Advance	4,635,384		4,635,384	
Total Non C/Assets		4,635,384		4,635,384
Total Assets		26,437,476		38,017,850
LESS LIABILITIES:				
Non Current Liabilities	32,168,381		32,168,381	
Loan Overdraft	0			
TOTAL NONCURRENT LIABILITIES:		32,168,381		32,168,381
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	1,726,501,263.00	2,010,394,992.00
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
Total Expenditure	1,738,081,637.00	1,986,600,010.00
Surplus/(deficits)	(11,580,374.00)	23,794,982.00

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 31st December, 2019in 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	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%
TOTAL REVENUE	2,431,745,000.00	1,726,501,263.00	(705,243,737.00)	70.99%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,434,013,000.00	1,738,081,637.00	695,931,363.00	71.41%

- 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 of N635,647,000.00.
- 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

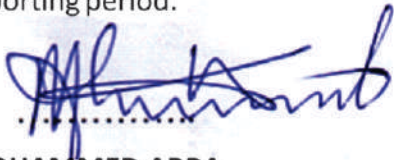
JIGAWA STATE

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.

A blue ink signature of Mohammed Abba, written in a cursive style.

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 31st December 2019 and its operations for the year ended on the date.

A blue ink signature of Mohammed Abba, written in a cursive style.

MOHAMMED ABBA

Treasurer

Date: 20th October, 2020

A blue ink signature of Hon. Dauda Danauwa, written in a cursive style.

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
CASH FLOW FROM OPERATING ACTIVITIES		
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
Total Receipts	1,826,887,099.00	1,730,902,156.00
PAYMENTS :		
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
Total Payments	1,414,083,723.00	1,249,883,316.00
Net Cash Flow From Operating Activities	412,803,376.00	481,018,840.00
Capital Expenditure	399,301,730.00	466,830,742.00
Net Cash Flow From Invest. Activities	13,501,646.00	14,188,098.00
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
Cash Flow From Financing Activities	0.00	1,892,514.00
Net Increase /Decrease in cash & its Equivalent	15,867,552.00	16,080,612.00
Cash & Equivalent at 01/01/2019	45,337,220.00	29,256,608.00
Cash & Equivalent at 31/12/2019	61,204,772.00	45,337,220.00



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

DETAILS ASSETS EMPLOYED	ACTUAL 2019		ACTUAL 2018	
	N	N	N	N
CURRENT ASSETS				
Cash & Bank Balance	61,204,772.00		45,337,220.00	
Debtors	0.00		0.00	
Prepayments	0.00		0.00	
Sub Total C/Assets		61,204,772.00		45,337,220.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	17,533,336.00		17,550,888.00	
Total Non C/Assets		17,533,336.00		17,550,888.00
Total Assets		78,738,108.00		62,888,108.00
LESS LIABILITIES:				
Non Current Liabilities	31,200,163.00		28,851,809.00	
Loan Overdraft	0.00			
TOTAL NONCURRENT LIABILITIES:		31,200,163.00		28,851,809.00
Public Fund Creditors				
TOTAL LIABILITIES		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
REVENUE	N	N
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
Total Revenue	1,826,887,099.00	1,730,902,156.00
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
Total Expenditure	1,813,385,453.00	1,716,714,058.00
Surplus/(deficits)	13,501,646.00	14,188,098.00

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 31st 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 %
REVENUE				
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%
TOTAL REVENUE	2,124,372,000.00	1,826,887,099.00	(297,484,901.00)	85.99%
EXPENDITURE				
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%
TOTAL EXPENDITURE	2,240,574,687.00	1,813,385,453.00	427,189,234.00	81.15%

- 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

